IRMA Initiative for Responsible Mining Assurance

IRMA Auditor Manual

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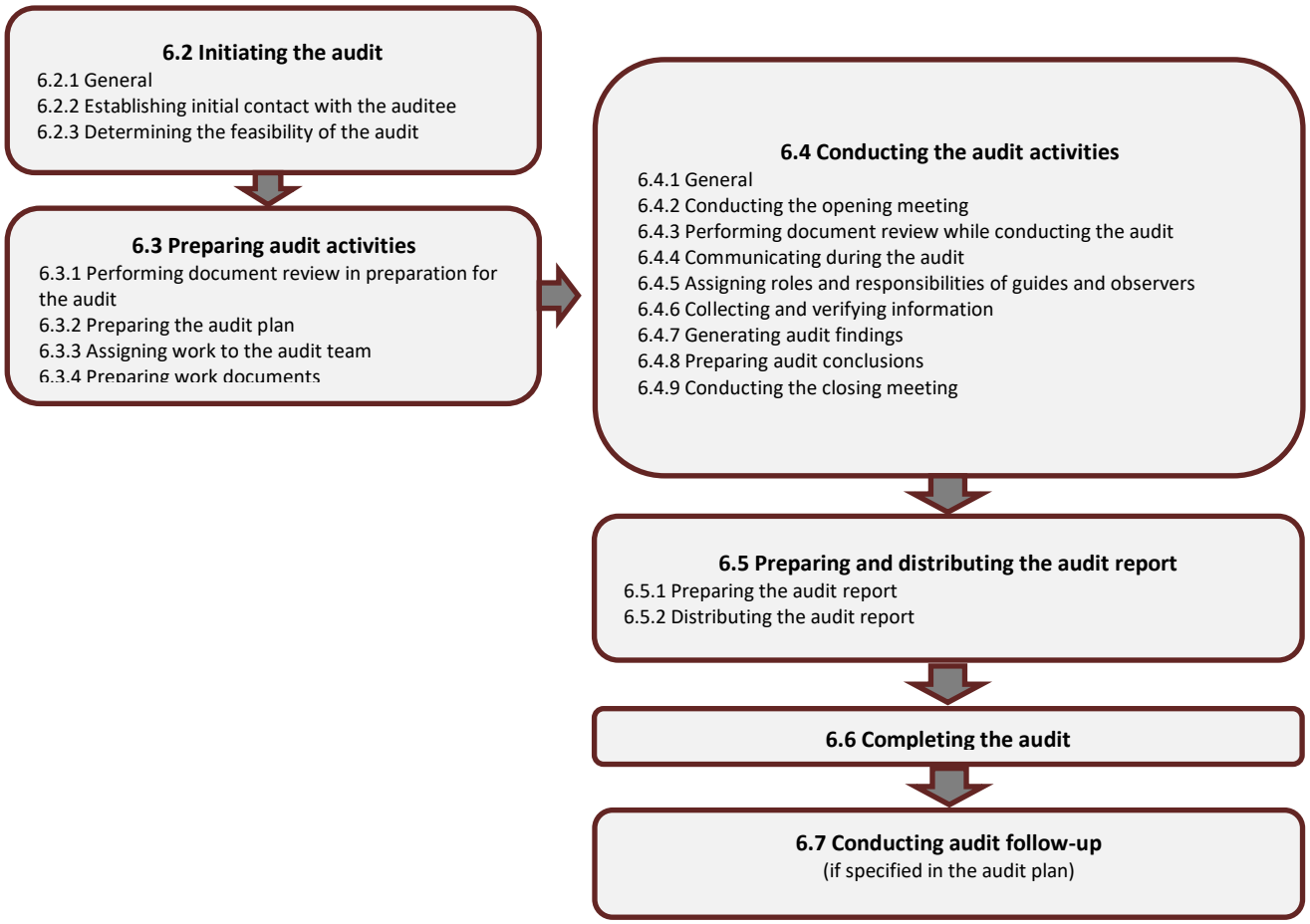
Overview

Introduction

This manual outlines the procedures to be followed by auditors when preparing for, conducting, and reporting on IRMA audits. Some of the material in this manual is normative (e.g., if it is prefaced with "shall" or "must"), while other information is recommended practice.

The manual is intended to provide direction and focus for how to conduct audits that are consistent, regardless of the size or location of the prospective client. Note that the means of fulfilling these requirements are not limited to those specifically described in the guidance.

Below is an excerpt from ISO 19011:2018, which is the standard that all IRMA auditing practices are based on. This chart shows the flow and components of an audit (all reference numbers are relevant sections of ISO 19011:2018):



1 Auditor Competency and Team Selection

In order to qualify as an IRMA auditor or audit team leader, individuals shall have demonstrated and documented records of competence. Annex A provides examples of verifications and mandatory items are marked with an asterisk. The audit team shall collectively possess competence (knowledge and skills) in all of the areas described in Annex A. All audit team members must be approved by IRMA.

1.1 Audit Team Composition

1.1.1 CB will appoint an audit team leader possessing the applicable competencies listed in Annex A.

1.1.2 In deciding the size and composition of the audit team, consideration will be given to the following:

- Audit objectives[1], scope, criteria and estimated audit time
- Type, size and complexity of the mining operation
- Location of the mine (which may affect logistics)
- The overall competence of the audit team needed to evaluate the performance of the mine against the chapters of the IRMA Standard that are relevant at the site (or are selected by the mine to be in the scope of the assessment)
- Certification requirements (including any applicable statutory, regulatory or contractual requirements)
- Language and culture

1.1.3 The necessary knowledge and skills of the audit team leader and auditors may be supplemented by technical experts, translators and interpreters who will operate under the direction of an auditor. Where translators or interpreters are used, they will be selected such that they do not unduly influence the audit. Auditors-in-training may participate in the audit, provided an auditor is appointed as an evaluator/trainer. The evaluator/trainer will be competent to take over the duties and have final responsibility for the activities and findings of the auditor-in-training.

[1] Typically, the overall objective of the audit is that the independent assessment of the mine will lead to a decision on certification/verified achievement level. Mines, however, may have specific goals, for example, reaching a particular achievement level within the IRMA system.

1.1.4 The audit team leader, in consultation with the audit team, will assign to each team member responsibility for auditing specific processes, functions, sites, areas or activities. Such assignments will take into account the need for competence, and the effective and efficient use of the audit team, as well as different roles and responsibilities of auditors, auditors-in-training and technical experts. Changes to the work assignments may be made as the audit progresses to ensure achievement of the audit objectives.

1.1.5 The role of technical experts during an audit shall be agreed to by the CB and the client prior to the conduct of the audit. A technical expert will not act as an auditor in the audit team and will always be accompanied by an auditor. Technical experts will not function independently during audit activities.

1.2 Communication of Audit Team Tasks

1.2.1 Tasks are given to the audit team by the audit team leader. These assignments take into account the need for competence, and the effective and efficient use of the audit team, as well as different roles and responsibilities of auditors, auditors-in-training and technical experts. These tasks are defined and made known to the client, and require the audit team to:

- Examine and verify the structure, policies, processes, procedures, records and related documents or the client relevant to the management system
- Determine that these meet all the requirements relevant to the intended scope of certification
- Determine that the processes and procedures are established, implemented and maintained effectively, to provide a basis for confidence in the client's management system, and communicate to the client, for its action, any inconsistencies between the client's policy, objectives and targets (consistent with the expectations in IRMA Standard for Responsible Mining and other normative documents) and the results

Note: The assignments may change during the audit process, if necessary, to ensure that the audit objectives are achieved.

1.3 Auditor Resources

1.3.1 Each auditor shall have access to all relevant standards, audit reporting templates, and guidance for clients and auditors. The most up-to-date versions of these documents will be available on the IRMA website. [NOTE: Access these documents from the auditor page of the IRMA website]

Some of these resources are cited in this document. They include:

- IRMA Standard for Responsible Mining (English, Spanish and Chinese)
- IRMA Certification Body Requirements
- IRMA Auditor Guidance (with Means of Verification, Examples of Evidence and Explanatory Notes)
- IRMA Auditor Reporting Template

1.3.2 When changes in certification requirements or CB policies or procedures occur, auditors will be notified.

2 Auditing Protocols

2.1 Principles of Auditing (ISO 19011:2018)

2.1.1 Adherence to these principles is essential for providing audit conclusions that are relevant and sufficient and to allow for auditors working independently from one another to reach similar conclusions in similar circumstances. All audit team members, including technical experts, are desired to possess the following personal behaviors:

- Ethical, i.e., fair, truthful, sincere, honest and discreet
- Open-minded, i.e., willing to consider alternative ideas or points of view
- Diplomatic, i.e., tactful in dealing with people
- Collaborative, i.e., effectively interacting with others
- Observant, i.e., actively aware of physical surroundings and activities
- Perceptive, i.e., instinctively aware of and able to understand situations
- Versatile, i.e., adjusts readily to different situations
- Tenacious, i.e., persistent and focused on achieving objectives
- Decisive, i.e., reaches timely conclusions based on logical reasoning and analysis
- Self-reliant, i.e., acts and functions independently
- Professional, i.e., exhibiting a courteous, conscientious and generally business-like demeanor in the workplace
- Morally courageous, i.e., willing to act responsibly and ethically even though these actions may not always be popular and may sometimes result in disagreement or confrontation
- Organized, i.e., exhibiting effective time management, prioritization, planning, and efficiency

2.1.2 Determination of behaviors is situational, and weaknesses may only become apparent in a specific context. CB will strive to take appropriate action for any identified weakness that adversely affects the certification activity.

2.2 Conflict of Interest

2.2.1 CB shall require all auditors to reveal any situation known to them that may present them or the CB with a potential conflict of interest. A circumstance in which a person in a decision-making position (e.g., an auditor) has a direct or indirect interest (particularly a financial interest), which may reasonably be perceived as influencing their ability to perform job duties and fulfill responsibilities, is a conflict of interest.

2.2.2 CB shall use this information to identify threats to impartiality raised by the activities of such personnel or by the organizations that employ them and will not assign such personnel to clients with whom there is a deemed conflict of interest. When a relationship poses an unacceptable threat to impartiality CB will assign an alternate auditor to audit the client.

2.3 Consulting

2.3.1 Third-party auditors are permitted to explain their findings and clarify the requirements of standards. However, auditors are prohibited from providing prescriptive advice or consultancy as part of an evaluation in conjunction with certification services.

2.3.2 Consultancy services include participation in the development and ongoing monitoring/improvement of the product, process, or service by, for example:

- providing specific support/advice on elements of the standard
- preparing or producing manual, handbooks or procedures
- conducting internal audits for clients
- involvement in the monitoring, review and decision-making process applicable to the client's processes

2.3.3 Auditors must disclose any commercial and personal affiliations with potential and current clients when requested to quote on the job. Auditors must not lead or participate in any audit of a client whom they have provided consultancy services to within the last three years.

3 Pre-Audit Activities

During IRMA's Launch Phase all applications for mine site assessment will be received by IRMA Secretariat, which will forward applications to certification bodies.

At the time of the client's application for mine site certification, a member of CB staff will review the application form to make an initial assessment of the scope of the assessment including which chapters are relevant to the audit and specific facilities and areas that need to be audited. However, on occasion information in the application may not be clear, or the client may simply change its mind about the scope of the assessment. In such cases, it is important that the auditor contact the CB as soon as it becomes evident that the scope of the assessment needs to be revised.

3.1 Establishing Initial Client Contact

3.1.1 The assigned audit team leader is responsible for initiating contact with each assigned client, by phone or e-mail, to establish a point-of-contact for the client's audit proceedings.

3.1.2 The purpose of the initial exchange with the client is to:

- Establish communication channels with the appropriate company representative(s)
- Confirm the authority to conduct the audit
- Review with the client the implications and limitations of the auditor's role
- Provide information on the proposed timing
- Request access to relevant documents
- Confirm the company has copies of all applicable standards
- Determine applicable site health and safety rules (e.g., safety equipment, evacuation plans, any necessary vaccinations, security arrangements, access to medical facilities)
- Determine primary language(s) spoken by mine staff, workers and stakeholders
- Discuss preliminary arrangements for audit logistics (e.g., if necessary, transportation to and around the mine site, meals and accommodations if in a remote area, arrangements for visas, communications on site, interpreters, etc.)
- Agree on the attendance of observers and the need for guides (where applicable)

3.2 Initial Review of Information

3.2.1 Prior to an assessment, the client's documentation (including their written procedures, self-assessment results, if available, supplementary information, etc.) must be reviewed

to make an initial assessment of the conformity of the client's systems and practices with the IRMA requirements, including determination of the ability of the mine site to meet applicable statutory, regulatory and contractual requirements. (During the initial audit this review takes place during Stage 1 of the audit. For all other audits, i.e., surveillance or recertification, the review takes place pre-audit).

3.2.2 The auditor's review should take into account the size, nature and complexity of the client's operations to determine if the management system can reasonably be expected to achieve the performance expectations outlined in the IRMA Standard. Not all companies will require the same level of detail in their written procedures, depending on the number of staff, complexity of their operation, and other systems they have in place to ensure staff know and implement appropriate procedures.

3.2.3 The auditor will identify areas for potential improvement of the management system and practices, to be further reviewed and verified on-site. The audit scope will describe the extent and boundaries of the audit, such as sites, organizational units, activities, and processes to be audited. The audit criteria will be used as a reference against which conformance is determined, and will include:

- The requirements of IRMA Standard;
- The defined processes and documentation of the management system developed by the client, as they relate to the requirements in IRMA Standard.

3.3 Audit Plan

3.3.1 An Audit Plan must be developed by the lead auditor and provided to the client prior to the audit in order to facilitate scheduling and coordination of the audit activities. The lead auditor must take into account the level of detail necessary, given the scope and complexity of the audit. The audit plan should be sent to the client prior to the audit to allow the client time to make any necessary adjustments, and must be reviewed and accepted at the opening meeting. Any necessary revisions to the audit plan should be agreed to among the parties concerned before continuing with the audit.

3.3.2 Audit plans include:

- The audit objectives, criteria, and the standards to be audited
- Audit scope including the site(s) and facilities to be visited
- Documents required for the audit
- Date, place, time for each activity and total duration of the audit, including visits to temporary sites and remote auditing activities, where appropriate
- Expected duration of on-site audit activities

- Roles and responsibilities of the audit team members and accompanying persons, such as observers, interpreters and/or guides
- Client representatives expected to be in attendance

3.4 Audit Duration

3.4.1 CB considers the nature and scale of the mining operation to determine the time of the audit. Audit duration is influenced by, among other things:

- Size of the mining project, including all type(s) of activities and related activities, and number of workers, including subcontracted workers;
- The need for activities performed in shifts to be audited during the respective shift;
- The extent of required stakeholder consultation (noting the stakeholder engagement guidance in Annex C) and stakeholder comments received;
- Complaints received between the current and previous audit;
- Presence of local communities;
- The need for off-site worker interviews to be conducted;
- The languages spoken by mine staff, workers and communities, and need for interpreters during interviews;
- Corruption Perceptions Index score: any client located in a country with a score below 41 shall be allocated more on-site time (http://www.transparency.org/research/cpi/overview);
- Environmental Performance Index score: any client located in a country with a score below 60 shall be allocated more on-site time (https://epi.envirocenter.yale.edu/epi-topline).
- **Note:** Based on the outcomes of the first audits IRMA will begin to develop guidance to better guide audit-day estimates.

3.4.2 The duration of the audit and its justification will be recorded. The time spent by any team member that is not assigned as an auditor (i.e. technical experts, translators, interpreters, observers, and auditors in training) will not count in calculating the audit duration.

4 Conducting the Audit

The IRMA audit program includes a full, two-stage initial audit. In subsequent audits (e.g., surveillance or recertification), not all of the steps in stage 1 will be necessary.

4.1 Initial Mine Site Assessment Audit – Stage 1

The purpose of stage 1 of the audit is to determine, based on a review of preliminary information, the client's readiness for stage 2 of the audit. Stage 1 can be conducted on-site or remotely, or both.

4.1.1 Planning will ensure that the objectives of stage 1 can be met and the client will be informed if any on-site activities are deemed necessary during stage 1.

4.1.2 CB should require the client to provide at least the following information during the stage 1 audit:

- Access to data and results from the mine's self-assessment using IRMA's Mine Measure tool
- Responses to follow-up questions from auditors based on information provided in the mine's application form
- Organizational management chart
- A listing of host country laws applicable to the mining operation
- Any internal or external audits related to regulatory compliance
- Documentation of other management system assessments (e.g., ISO)
- List of incidents and accidents in the previous year[2]
- List of mine site stakeholders and worker representatives, with contact information
- Communications from government entities and other interested parties (e.g., permit-related correspondence, complaints and grievances from stakeholders)

4.1.3 During stage 1 of the audit the auditor will evaluate the client's location and site-specific conditions and determine the preparedness for the stage 2 audit in discussions with the client. Auditor will also review the client's status and understanding regarding requirements of the standard, in particular with respect to the identification of key performance or significant aspects, processes, objectives and operation of the mine. The auditor will determine any additional information that may be required for detailed evaluation during stage 2 of the audit and advise the client. Such additional information may include:

- License/permit requirements
- Records (including records of incidents, breaches of regulation or legislation and relevant correspondence with authorities) on which the client based its audit of compliance with regulatory requirements
- Records of communications and interactions with stakeholders, and the disposition of all comments made

[2] Some data on incidents and accidents will be provided in the IRMA Mine Site Assessment Application Form.

4.1.4 Based on the list of stakeholders received from the client, auditors will notify stakeholders of the IRMA mine site assessment, and invite stakeholders to comment on a mine site's performance as it relates to the IRMA Standard. Auditors may need to expand upon the mine's stakeholder list if there appear to be gaps in relevant stakeholder groups.

4.1.5 During stage 1, lead auditor shall begin to develop a list of relevant mine management and staff, workers and workers' representatives, and stakeholders to interview during stage 2 consultations (see also 4.2.1 and 4.9).

4.1.6 In the absence of extenuating circumstances, stage 1 of the audit shall be performed by or under the guidance of the proposed stage 2 audit team leader.

4.1.7 The lead auditor shall review the intended scope of certification during stage 1 of the audit and confirm proposed audit durations and required audit team competencies for stage 2.

4.1.8 When determining the interval between stage 1 and stage 2 audits, consideration shall be given to the needs of the client to resolve areas of concern identified during the stage 1 audit.

CB and client shall work to agree on proposed dates for stage 2 audit. If the client wishes to proceed with a particular scheduled stage 2 schedule despite concerns expressed by the certification body regarding the mine's readiness, the certification body may require the client to sign a waiver acknowledging that concerns have been raised by the CB (see Annex J, CB Requirements).

The maximum allowable time between the closing meeting of stage 1 of the audit and the opening meeting of stage 2 of the audit is 12 months, unless there are unavoidable extenuating circumstances. (CB Requirement 67)

4.1.9 Documented conclusions with regard to fulfilment of the stage 1 objectives and the readiness for stage 2 will be communicated to the client, including identification of any areas of concern that could be classified as a nonconformity during stage 2.

4.2 Initial Mine Site Assessment Audit – Stage 2

The purpose of stage 2 of the audit is to evaluate the performance of the mine site against the IRMA requirements. The stage 2 will take place at the site(s) of the client.

4.2.1 Allowable timeframes for completing stage 2 tasks are found in Table 1. Timeframes may vary from those in Table 1 if there are extenuating circumstances (e.g., observance of national/cultural holidays), as long as there is agreement between the CB and client.

4.2.2 Stage 2 includes consultations with a sample of relevant stakeholders. Consultations should reflect the nature, scale and scope of activities for which certification/verification is sought. (See also 4.9)

4.2.3 For any breach or contravention found within the scope of the IRMA audit, audit team will issue major or minor nonconformities according to IRMA CB Requirements (see also Annex D). Any nonconformity is communicated with the client.

4.2.4 The audit team will analyze all information and audit evidence gathered during stage 1 and stage 2 to review the audit findings and agree on the audit conclusions.

Table 1: Timeline for stage 2 of an audit

Activity	Time
Publish audit announcement.	At least 30 days prior to stage 2 of the audit
Conduct stage 2 of the audit (including opening and closing meeting)	Variable duration
Communicate all draft nonconformities and opportunities for improvement (if any) to client	At or within 5 business days of closing meeting
Draft audit report and submit to client for review	Within 30 days from closing meeting
Client reviews report for errors and develops corrective action plan (if necessary)	30 days (potential for extension, as necessary, if corrective action plan insufficient)
Reflect client feedback in draft audit report and include client's correction plan in report.	Within 15 days
Send draft audit plan to IRMA Director of Standards and Assurance for review and comment (if requested by IRMA)	15 days
Finalize audit report and take certification decision	Within 7 days of receipt of comments from IRMA comments or 30 days of receipt of client comments if no IRMA review.
Summary audit report made public.	Within 15 days of certification decision.

4.3 Opening Meeting

4.3.1 The opening meeting should be held with the client's management team and those responsible for the functions being audited.

4.3.2 The purpose of the opening meeting is to:

- Allow for introductions of all individuals present including an explanation of their role in the company/audit, including guides, observers, and/or interpreters (if applicable)
- Confirm consent of the audit plan
- Confirmation of formal communication channels between the audit team and the client
- Confirmation that the resources and facilities needed by the audit team are available
- Confirmation that the audit team leader and audit team representing CB is responsible for the audit and will be in control of executing the audit plan including audit activities and audit trails
- Confirm schedule and discuss personnel break times, as well as a preferred schedule for debriefing with relevant mine management staff (see 4.2.3)
- Discuss any outstanding safety precautions (many safety details and a safety induction may have occurred prior to the opening meeting)
- Confirm the scope of the audit including sites and facilities included in the assessment
- Provide a short summary of how the audit activities will be conducted
- Advise the client of CB procedures for dealing with identified nonconformities, as well as distinguishing the difference between "Major" and "Minor"
- Advise the client of CB's procedures for dealing with a breach of a regulatory requirement discovered during an audit
- Identify the primary client contact and any other persons at the company with whom the auditor and CB should maintain communication regarding audit findings
- Confirm matters related to confidentiality
- Inform the client about the conditions under which the audit may be prematurely terminated[3]
- Confirm the status of findings of the previous review or audit, if applicable
- Discuss methods and procedures to be used to conduct the audit based on sampling
- Confirm that during the audit the client will be kept informed of audit progress and any concerns
- Provide an opportunity for the client to ask questions

[3] Audits may be prematurely terminated if there are perceived safety risks, significant hostility from client personnel, or other situations at the discretion of the audit team leader. Immediate consultation with CB should be sought by the audit team leader prior to prematurely terminating audit activity.

4.4 Roles and Responsibilities of Guides and Observers

4.4.1 Guides, company observers or witness auditors (e.g., CB or IRMA staff) are permitted during the audit; however, they are not a part of the audit. These participants should not influence or interfere with the audit.

4.4.2 Client guides are assigned to the audit team to facilitate the audit. A guide is to accompany each auditor, unless otherwise agreed to by the audit team leader and the client. The responsibilities of a guide can include:

- Establishing contacts and timing for interviews
- Arranging visits to specific parts of the site or organization
- Ensuring that rules concerning site safety and security procedures are known and respected by the audit team members
- Witnessing the audit on behalf of the client
- Providing clarification or information as requested by an auditor

4.5 Communication During the Audit

4.5.1 During the audit, the auditor is encouraged to periodically communicate to the client the progress of the audit and any concerns she/he may have, and to invite the client to ask questions. If evidence collected during the audit suggests an immediate and significant risk, the auditor must communicate this without delay to the client. If the evidence indicates that the audit objectives are unattainable the reasons must be explained to the client and appropriate action must be taken (e.g. modification of the audit plan, change to the audit scope or termination of the audit).

4.5.2 During the audit, the audit team shall periodically assess audit progress and exchange information. The audit team leader will reassign work as needed between the audit team members and periodically communicate the progress of the audit and any concerns to the client.

4.5.3 The audit team leader may want to establish with the client a schedule for holding debriefing meetings between the audit team and mine management (including senior management, if desired) during the onsite audit. This could be daily, or on some other schedule that works for relevant mine staff and audit team. The final debrief will occur during the Closing Meeting (see 4.11).

4.5.4 Where the available audit evidence indicates that the audit objectives are unattainable or suggests the presence of an immediate and significant risk (e.g. safety), the audit team leader shall report this to the client and, if possible, to CB to determine appropriate action. Such action may include reconfirmation or modification of the audit plan,

changes to the audit objectives or audit scope, or termination of the audit. The audit team leader will report the outcome of the action taken to CB.

4.5.5 The audit team leader will review with the client any need for changes to the audit scope that become apparent as onsite auditing activities progress and report this to CB.

4.7 Collecting and Verifying Information

4.7.1 During the audit, information relevant to the audit objectives, scope and criteria must be collected by appropriate sampling and verified. Only information that is verifiable[4] is considered audit evidence. Audit evidence must be recorded in such a way that they will be included in the final report that goes to the CB, and then to the client and IRMA.

4.7.2 The information gathered during the certification process should be sufficient for:

- CB to be able to make an informed certification decision
- Traceability in the event, for example, of an appeal or for planning of the next activity (possibly by a different person or body)
- The basis for ongoing surveillance activities to ensure continued conformity with certification requirements

4.7.3 Methods to collect information include:

- Observing the surrounding work environment, activities and conditions
- Reviewing documents (e.g,. procedures, policies, plans, standards, instructions, and contracts) and records (e.g., orders, transport documents, invoices, audit reports, meeting minutes, licenses and complaints). See IRMA Auditor Guidance for examples of evidence.
- Conducting interviews with employees and relevant stakeholders

4.7.4 The audit team should use IRMA Means of Verification as a guide when collecting and verifying information (See IRMA Auditor Guidance).

4.8 Evaluation of Records

4.8.1 Records are any documentation related to the mining operation, including contracts, personnel records, sale and delivery documentation, internal audit reports, management reviews, etc. It is the role of the auditor to review client records to assess conformity with all applicable requirements as well as the company's own procedures.

[4] Information (audit evidence) is considered "verifiable" if the auditor is confident his/her findings would be reproduced by another auditor given the same information. Triangulation is recommended to verify evidence, meaning observations, interviews and document reviews are used to evaluate a specified criterion/requirement.

4.9 Interviews

4.9.1 The auditor must interview a sufficient diversity and number of employees (i.e., management, non-managerial staff, mine workers) and contractors at each operational site selected for evaluation to make direct, factual observations that confirm compliance with the applicable requirements of the relevant standard(s) that are under evaluation at the site. Auditors are reminded to interview off-site employees who are implementing key requirements as well. At a minimum, interviews must be conducted to verify training measures and understanding of individual responsibilities across the operation under evaluation. Auditors must include in the audit report a list of all employees or contractors with whom they spoke. (See also Section 5)

4.9.2 Interviews with management, non-managerial staff and contractors must be:

- Held with appropriate staff (level and function) – management and also non-managerial staff
- Conducted during normal working hours, in the workplace, unless otherwise requested by the interviewee

4.9.3 Interviews with mine workers and workers' representatives shall occur without the presences of mine managers. These interviews may take place in an off-site location at the request of the worker or workers' representative.

Annex B includes additional details on the number of worker interviews required.

4.9.4 Interviews with stakeholders should occur in person, if possible, at a location acceptable to the interviewee. If an in-person meeting is not possible, other arrangements may be made (e.g., telephone or internet-based call).

Annex C includes additional information and guidance on carrying out interviews with community and other stakeholders.

4.9.5 For all interviews, the interviewer should:

- Have training or skills as a competent communicator
- Use interpreters if necessary
- Put the interviewee at ease prior to and during the interview
- Give reasons for conducting interview and taking notes
- Start by asking the interviewee to describe their work
- Avoid leading questions – questions with an implied answer
- Summarize and review interviewee's responses
- Thank the interviewee for their participation

4.10 Identifying Nonconformities at an Audit

4.10.1 Auditors will rate each relevant requirement based on assessment of the mine site's level of conformance with the requirement. The rating system is explained in Annex D.

4.10.2 All nonconformities NCs raised must be substantiated with specific reference to the evidence of nonconformance found and must be based on normative and applicable requirements. A finding of nonconformity will be recorded against a specific requirement, and will contain a clear statement of the nonconformity, identifying in detail the objective evidence on which the nonconformity is based.

4.10.3 It is recommended that when a potential nonconformity is identified during an audit, that the auditor bring it to the attention of the client in that moment, wherever possible. This will help to ensure that the evidence used as a basis for the evaluation is accurate, and allows the client to understand the issue in the context of its own system and have the opportunity to provide any additional evidence of conformity that may not be apparent to the auditor.

The auditor will refrain from suggesting the root cause of nonconformities or their solution, but is permitted to explain IRMA requirement(s), and then describe the evidence that has been evaluated that led to a conclusion of nonconformity.

4.10.4 The audit team leader shall attempt to resolve any diverging opinions between the audit team and the client concerning audit evidence or findings, and unresolved points shall be recorded.

4.10.5 Clients may be required to provide a corrective action plan (including timeframe, responsibilities, and root causes) to address major and minor NCs identified during audits, depending on which achievement level the mine is seeking to reach (achievement levels are explained in Annex E), and whether or not the requirements are "critical requirements" (see Annex F).

See Tables 2 and 3, below, for details on when corrective action plans and root cause analyses are required, and also the timelines for closing nonconformities.

4.10.6 The CB reviews the corrective action plan, and if satisfactory, accepts it and advises the client accordingly. (See Table 1) Where CB determines that the plan would not adequately address the nonconformity, CB advises the client of any deficiencies and requires the client to rectify the plan, prior to acceptance. If clients need additional time to correct deficiencies, the CB should define a timeline for resubmitting the plan.

4.10.7 Initial certificates (i.e., for the IRMA 100 achievement level) may not be issued with open major nonconformities. Initial verified statements of achievement (i.e., for IRMA 50 or

75 levels) may not be issued until all major nonconformities with critical requirements are closed or are downgraded to a minor nonconformity.

4.10.8 The maximum time allowed for closing (or downgrading) major nonconformities in the two aforementioned situations is 12 months from the closing meeting of stage 2 of the audit. Under extenuating circumstances, the certification body may grant an extension allowing the mine 18 months to close major findings. The certification body must notify the client of the impending deadline for closing major nonconformities ninety (90) days in advance. If the certification body is not able to verify the implementation of corrective actions of major nonconformities within the 12-month timeframe, the certification body must conduct another stage 2 audit prior to recommending certification or an achievement level.

4.10.9 The maximum time allowed for closing new major nonconformities found in surveillance or recertification audits is 3 months. Failure to close major nonconformities within that timeframe will lead to a suspension of the certificate or verification statement.

4.10.10 Clients must be informed if a site visit or documented evidence (to be confirmed during future surveillance audits) will be needed to close major nonconformities and verify effective correction and corrective actions.

4.10.11 For any nonconformity or other situation that may lead to suspension or withdrawal of certification, the audit team leader shall report to CB if there is a need to initiate a review by competent personnel, different from those who carried out the audit, to determine whether certification can be maintained.

Table 2. Timelines and Plans for Closing Nonconformities for Certification (IRMA 100) Audits.*

	Time frame for corrective actions	Failure to fulfill corrective actions in time frame
Initial audit		
Critical Requirements	Major and minor nonconformities shall be satisfactorily addressed before certificate is issued. (Action Plan and Root Cause Analysis Required)	A certificate will not be issued with any nonconformity (major or minor) with a critical requirement. If major or minor nonconformities with critical requirements not closed within 12 months of the closing meeting of stage 2 of the initial audit, another stage 2 audit must be conducted before a certificate can be issued.*
Non-Critical Requirements with Major Nonconformities	Major nonconformities shall be satisfactorily addressed (i.e., requirements are either fully met or substantially met) before a certificate is granted. If a major nonconformity with a non-critical requirement is only partially addressed (i.e.,	A certificate will not be issued if there are any major nonconformities with non-critical requirements (i.e., they are not being met or are only partially being met). If major nonconformities with non-critical requirements are not closed within 12 months

	minor nonconformities remain) see row below. (Action Plan and Root Cause Analysis Required)	of the closing meeting of stage 2 of the initial audit, another stage 2 audit must be conducted before a certificate can be issued.*
Non-Critical Requirements with Minor Nonconformities	Minor nonconformities with non-critical requirements shall be satisfactorily addressed (i.e., mines must demonstrate that all non-critical requirements are being fully met) at the surveillance audit. (Action Plan and Root Cause Analysis Required)	A certificate may be issued if there are only minor (no major) nonconformities with a critical requirement (as long as minor nonconformities do not exceed a certain number within any one principle– See Annex E).
Surveillance and recertification audits		
Critical Requirements	New nonconformity (major or minor): If a certificate was previously issued, but a new nonconformity with a critical requirement is found during a surveillance or recertification audit, the mine has 3 months to close the non-conformity. (Action Plan and Root Cause Analysis Required)	If a new nonconformity is not closed within 3 months the certificate will be suspended. In the event of a suspension the certificate may be re-issued if the nonconformity is resolved within six (6) months of the suspension date. If the nonconformity is not resolved within 6 months the certificate will be withdrawn.
Non-Critical Requirements with Major Nonconformities	New major nonconformity: If a certificate was previously issued, but a new major NC with a non-critical requirement is found during a surveillance or recertification audit, the mine has 3 months to close the non-conformity. (Action Plan and Root Cause Analysis Required)	If a new major nonconformity is not addressed within 3 months (i.e., achieves at least a substantially met rating) the certificate will be suspended. In the event of a suspension the certificate may be reissued if the nonconformity is resolved within six (6) months of the suspension date. If not satisfactorily addressed within 6 months the certificate will be withdrawn.
Non-Critical Requirements with Minor Nonconformities	Existing minor nonconformities: If there were minor nonconformities with noncritical requirements during the initial audit, mines must demonstrate at the surveillance audit that these requirements are being fully met. New minor nonconformities: If a certificate was previously issued, but a new minor NC is found with a non-critical requirement during a surveillance or recertification audit, the mine has until the next recertification or surveillance audit (whichever comes first) to correct the nonconformity. (Action Plan and Root Cause Analysis Required)	Existing minor nonconformities: If existing minor NCs from the initial audit are not closed (i.e., requirements fully met) by the surveillance audit the certificate will be suspended. New minor nonconformities: If the NC is not satisfactorily addressed (i.e., does not achieve a fully meets rating) by the next surveillance audit or recertification audit (whichever comes first) the certificate will be suspended. In all cases of suspension, the certificate may be reissued if the nonconformity is resolved within six (6) months of the suspension. If not satisfactorily addressed within 6 months the certificate will be withdrawn.

* Under extenuating circumstance, the timeframe for closing major nonconformities may be extended to 18 months.

Table 3. Timelines and Plans for Closing Nonconformities for IRMA 50 and IRMA 75 Audits.*

	Time frame for corrective actions	Failure to fulfill corrective actions in time frame
Initial audit		
Critical Requirements	Major nonconformities with critical requirements shall be satisfactorily addressed (i.e., requirements must achieve at least a substantially met rating) before an achievement level of IRMA 50 or IRMA 75 is granted. Minor nonconformities with critical requirements shall be satisfactorily addressed (i.e., mines must demonstrate that all critical requirements are being fully met) at the surveillance audit. (Action Plan and Root Cause Analysis Required)	If major nonconformities with critical requirements are not addressed (i.e., so that the mine gets at least a substantially met rating) an achievement level will not be awarded. If major nonconformities with critical requirements are not satisfactorily addressed (i.e., closed or downgraded to a minor NC) within 12 months of the closing meeting of stage 2 of the initial audit, another stage 2 audit must be conducted before achievement level can be awarded.*
Non-Critical Requirements	Not applicable.	Even if mines voluntarily develop corrective action plans with timelines, there is no penalty for not achieving their stated goals.
Surveillance and recertification audits		
Critical Requirements	Existing minor nonconformities: If there were minor NCs with critical requirements during the initial audit, mines must demonstrate at the surveillance audit that these requirements are being fully met. New minor nonconformities: If new minor NCs with critical requirements are found during a surveillance or recertification audit mines will have until the next recertification or surveillance audit (whichever comes first) to demonstrate that the critical requirements are being fully met. New major nonconformities: If new major NCs with critical requirements are found the mine has 3 months to satisfactorily address the nonconformity addressed (i.e., requirements must achieve at least a substantially met rating) or the achievement rating will be suspended. (Action Plan and Root Cause Analysis Required)	Existing minor nonconformities: If satisfactory corrective actions for existing minor nonconformities did not occur (i.e., minor nonconformities still exist with the requirements), the mine's achievement level will be suspended. New minor nonconformities: If satisfactory corrective actions for new minor nonconformities do not occur in the appropriate time frame, the mine's achievement level will be suspended. New major nonconformities: If new major nonconformities are not closed within 3 months the achievement level will be suspended. In all cases, a suspended achievement level may be reinstated if the nonconformity is resolved within six (6) months of the suspension. If not satisfactorily addressed within 6 months the verification statement for the achievement level will be withdrawn.
Non-Critical Requirements	Same as above.	Same as above.

* Under extenuating circumstance, the timeframe for closing major nonconformities may be extended to 18 months.

4.11 Closing Meeting

4.11.1 Prior to the closing meeting, the audit team shall review the audit findings, and any other appropriate information collected during the audit, against the audit objectives and audit criteria and classify the nonconformities. They shall agree upon the audit conclusions, taking into account the uncertainty inherent in the audit process. They shall identify any necessary follow-up actions, and confirm the appropriateness of the audit program or identify any modifications required (e.g. scope, audit time or dates, surveillance frequency, competence, etc.)

4.11.2 The audit team leader conducts the closing meeting, where attendance is recorded, held with the client's management and, where appropriate, those responsible for the functions or processes audited. The purpose of the closing meeting is to present audit conclusions, including the recommendation regarding certification.

Additional topics for the closing meeting may include:

- Advising the client that the audit evidence collected was based on a sample of the information, thereby introducing an element of uncertainty
- Providing information on the method and timeframe for drafting the audit report, including any grading of audit findings
- Presenting preliminary audit findings and conclusions in a manner that is understood and acknowledged by the client
- Providing clear explanations of all nonconformities including the timeframe for implementing any corrective actions and their implications. Nonconformities shall be presented in such a manner that they are understood (not necessarily accepted by the client), and the timeframe for responding agreed
- Informing the client of the CB's process for handling nonconformities including any consequences relating to the status of the client's certification/verified achievement levels (these levels are described in Annex E)
- Giving the client an opportunity to ask questions
- Resolving and/or recording any diverging opinions of the audit findings and/or conclusions. Diverging opinions that are not resolved shall be recorded and referred to the CB and IRMA
- Informing the client that it will have the opportunity to review a draft of the audit report and will have 30 days to submit comments to the CB; that IRMA may also review the draft audit report; and that it is the CB that will make the final certification decision, including the formal issuance of the nonconformities
- Providing information about the complaint and appeal handling processes, including that complaints or appeals regarding audit conclusions should be sent to CB

- Confirming the next steps with the client

5 Audit Reporting

5.1 Auditor Reporting Template

5.1.1 IRMA has produced an auditor reporting template in Excel spreadsheet format that includes a listing of all requirements by chapter. The spreadsheet automatically calculates chapter scores based on the ratings entered by the auditor, taking into account any requirements that are not relevant at the mine site, and any requirements that the mine has opted to remove from the audit scope. The spreadsheet also calculates scores at the Principle level, and determines the achievement level once all required ratings have been entered. (See Annex D for more on the Rating and Scoring System).

5.1.2 Auditors may adapt the reporting template as they see fit, to best record audit information, evidence and ratings for each relevant requirement. Auditors are not required to use the template to record audit information such as notes, observations, etc., but they are strongly advised to use it as a means to calculate scores.

5.2 Preparing the Audit Report

5.2.1 A stage 1 audit summary (no formal report is required) shall be presented to the client prior to commencing the stage 2 audit. (See 4.1.9)

5.2.1 For stage 2, a written report is prepared and sent to the client (and IRMA, if requested) for review. (See Table 1)

5.2.5 The content of all reports on stage 2 audits, surveillance audits and recertification audits shall:

- Allow for traceability of the objective evidence upon which the evaluation was based to establish conformity or nonconformity with the requirements of IRMA Standard;
- Include a summary of the most important observations, positive as well as negative, regarding the implementation and effectiveness of the client's system. This should include consideration of compliance risks arising from the activities of relevant stakeholders;
- Where applicable, document the close out of each major and minor nonconformity revealed previously.

- The audit team may also identify opportunities for improvement but will not recommend specific solutions.

5.2.3 The audit team leader is responsible for the preparation and contents of the audit report.

5.2.3 Reports are expected to be complete, accurate and well written. Spelling and grammar mistakes reflect poorly on the quality of work.

5.2.2 Auditor shall provide to CB completed checklists/observation logs/auditor notes etc. where such records are necessary to validate findings in the audit report. Checklists must include evidence of conformance or nonconformance for each requirement.

5.2.6 Additionally, a Summary Report, to be published by IRMA, will be prepared within 15 days of the certification decision. The Summary report must include:

- The name and business address of the client;
- The name of the Certification Body and the auditor;
- The date of the audit;
- The purpose/scope of the audit;
- A unique certification/verification identification code based on IRMA referencing system (See Annex H of the Certification Body Requirements);
- A description of the client (operating company) and mine (E.g., project location (country/region), mined materials, environmental and social setting, mining-related processes and operations, human and technical resources, functions, relationships, etc.);
- A list of scores by principle and chapter;
- For all audits, a list of major and minor nonconformities;
- For audits resulting in full certification a list of implemented corrective actions taken to address minor nonconformities, and timelines for planned corrective actions for open minor nonconformities, in order to maintain full certification. (See Table 2, above) For audits resulting in IRMA 50 or IRMA 75 a list of implemented corrective actions to address nonconformities with any critical requirements, and timelines for planned corrective actions for open nonconformities with critical requirements, in order to maintain the verified level of achievement. (See Table 3, above)
- The decision on certification or verified level of achievement, and its implications.
- The report may include a description of changes that the client undertook prior to application to meet the IRMA Standard, if so desired by the client.

5.2.7 IRMA encourages transparency and CB should inform clients that they may choose to have their full audit report published by IRMA.

5.3 Certification/Verification Decisions

5.3.1 CB is responsible for decisions relating to the granting, maintaining, extending, limiting, suspending, downgrading and terminating (withdrawing) of certification, validation or verification status under its certification and assessment programs. CB does not delegate authority for granting, maintaining, extending, suspending or terminating certification. The certification cycle begins with the certification or recertification decision.

5.3.2 For more on certification/verification decisions and potential changes to achievement level status see Sections 9.5 and 9.6 of the IRMA Certification Body Requirements.

ANNEXES

Annex A (Normative)

Minimum qualification requirements for Auditor, Certificate Decision-Makers and Technical Expert Qualifications

The table below shall be used by certification bodies in conjunction with Annex A of ISO 17021 as it specifies some of the required knowledge and skills and adds to them where necessary.

1. Qualification requirements for all auditors and certification decision-makers	
Education and knowledge of client's business sector	1. University degree (advanced degree preferred but not required) in a relevant discipline (see below); and
	2. Five (5) years of professional experience in a relevant field (see below)
	OR
	1. High school certificate; and
	2. Ten (10) years of professional experience in a relevant field (see below).
	AND
	3. Knowledge of relevant international agreements, conventions, treaties, guiding principles, industry standards, etc. (see below), and ability to research national legislation relevant to the locations of the mining operations to be audited.
Training and knowledge of audit principles, practices and techniques	4. Records of continued professional development as relevant for the types of conducted audits, e.g. through advanced courses at least every two (2) years.
	5. For auditors: Participation in three (3 on-site audits of mining operations or 3 consulting projects in the mining industry or operations in natural resource extraction sectors that may have comparable types and scales of impacts, such as Oil and Gas development, Large-Scale Hydro Power, or Large-Scale Forestry).
	6. For certification decision-makers: At least 2 years of experience working or consulting for natural resource extraction operations or working for a CAB or financial institution conducting due diligence to approve certification or financing to natural resource extraction and downstream manufacturing operations (Mining and Minerals, Metal

	Smelting and Refining, Oil and Gas, Forestry, Fisheries, Large-Scale Hydro Power)
Knowledge of IRMA standard and normative documents	7. Successful completion of an IRMA induction training for auditors as provided by IRMA or IRMA-approved training provider.
2. Additional qualification requirements for staff and contract social auditors	
Relevant university degree	1. Degree in one of the following disciplines or similar: ▪ Sociology ▪ Psychology ▪ Health and Human Sciences ▪ Sustainable development ▪ Social science ▪ Law
Relevant professional experience	2. Experience in at least three (3) of the following areas: ▪ Cultural Heritage ▪ Free, Prior and Informed Consent ▪ Human Rights Due Diligence ▪ Labor and Working Conditions ▪ Mining in Conflict-Affected Areas ▪ Occupational Health and Safety/Emergency Response ▪ Resettlement ▪ Revenue and Payments Transparency ▪ Security and Human Rights ▪ Stakeholder Engagement
Relevant laws, agreements, conventions, treaties, guidance, guiding principles, frameworks	3. Familiarity with at least three (3) of the following: ▪ EITI and/or other transparency and anti-corruption schemes/laws such as Dodd-Frank Act, EU Accounting Directive, etc. ▪ IFC Performance Standard 2, ILO Core Conventions, employment laws, other labor standards ▪ ILO Occupational Health and Safety Conventions, UN APELL, OHS regulations, health and safety risk assessment, workplace monitoring ▪ UN Guiding Principles on Business and Human Rights, human rights impact assessment, rights-compatible grievance mechanisms ▪ Voluntary Principles on Security and Human Rights, security risk assessments ▪ OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas, conflict risk assessment, other conflict-free mineral frameworks such as ICGLR,

	Kimberley Process, ITSCi ▪ Forest Stewardship Council FPIC criteria, IFC Performance Standard 7, indigenous peoples' laws and rights ▪ IFC Performance Standard 1 or other stakeholder engagement standards and practices
Training and knowledge of audit principles, practices and techniques	4. From the three (3) audits mentioned under Qualification requirements for all auditors (subsection 5), above, at least two (2) audits shall have been for a social auditing scheme (e.g., SA8000, OHSAS 18001, etc.) or for social components of ISEAL-compliant voluntary sustainability schemes (e.g., Forest Stewardship Council, Responsible Jewellery Council, etc).
3. Additional qualification requirements for internal and external environmental auditors	
Relevant university degree	1. Degree in one of the following disciplines or similar: ▪ Mineral & mining engineering ▪ Geotechnical engineering ▪ Hydrogeology/Hydrology ▪ Process engineering ▪ Environmental or natural resources management ▪ Environmental science ▪ Sustainable development ▪ Natural resources ▪ Landscape planning
Relevant professional experience	2. Experience in at least some of the following areas: ▪ Cyanide management ▪ Environmental modeling, sampling and monitoring (air, noise, greenhouse gas emissions) ▪ Environmental protection ▪ Impact assessment ▪ Mine waste management ▪ Mining reclamation and closure ▪ Water resources management: Water quality / quantity modeling / sampling / monitoring, acid rock drainage / metals leaching testing / modeling, water treatment methods ▪ Stakeholder Engagement
Relevant laws, regulations, agreements, conventions, treaties, industry	3. Familiarity with at least some of the following: ▪ Laws and regulations related to water quality and quantity, air, mercury and greenhouse gas emissions, protected areas, biodiversity, cyanide, noise

standards, industry best practices, methodologies	▪ Minamata Convention on Mercury ▪ Water quality / quantity modeling / sampling / monitoring, acid rock drainage / metals leaching testing / modeling, noise monitoring ▪ Tailings and waste rock engineering and design standards such as the Canadian Dam Association Guidelines, Mining Association of Canada's Tailings Guidance, etc. ▪ International Cyanide Code, cyanide management practices ▪ Reclamation practices (e.g., slope stabilization, revegetation), financial surety calculations ▪ Environmental and Social Impact Assessment methodologies ▪ IFC Performance Standard 1 or other stakeholder engagement standards and practices
Training and knowledge of audit principles, practices and techniques	4. From the three (3) audits mentioned under Qualification requirements for all auditors and certification decision-makers (subsection 7), at least two (2) audits shall have been for an environmental scheme (e.g., ISO 14001, ISO 50001, etc.) or for environmental components of ISEAL-compliant voluntary sustainability schemes (e.g., Forest Stewardship Council, Responsible Jewellery Council, Alliance for Water Stewardship, etc).
4. Additional qualification requirements for staff and contract lead auditors	
Audit-management skills	1. Allocation of team resources; and
	2. Stakeholder engagement, including managing conflicts; and
	3. External team representation during audit process.
Training and knowledge of audit principles, practices and techniques	4. Participation in three (3 on-site audits of mining operations or 3 consulting projects in the mining industry.
	5. Successful completion of a four to five (4 to 5) day recognized auditor training course, such as: ▪ ISO management standard (e.g. ISO 14001; ISO 50001; ISO 14064; ISO 31000) OR ▪ ISO 19011
5. Qualification requirements for staff and contract technical experts	
Education and knowledge of client's business sector	1. Advanced university degree in a relevant discipline (see above for social and environmental auditors); and
	2. Five (5) years of professional experience in a field relevant to the aspects the technical expert is supposed to cover during the audit.
	OR

	1. High school certificate; and
	2. Ten (10) years of professional experience in a field relevant to the aspects the technical expert is supposed to cover during the audit.
	AND
	3. Knowledge of international agreements, conventions, treaties, guiding principles, industry standards, etc. relevant to the aspects the technical expert is supposed to cover during the audit.
	4. Knowledge of national legislation relevant to the aspects the technical expert is supposed to advise on during the audit.

Annex B (Informative)

Worker Interviews

This table has been excerpted from the IRMA Certification Body Requirements document.

Workers to be interviewed and time spent on interviews for initial (stage 2) and recertification audits.

# of workers (incl. contractors)	# of individual interviews	# of group interviews	Total workers interviewed	Total time spent on interviews (hours)**
1 - 10	*	*	*	0.75
11 - 25	2	1 x 3	5	1
26 - 100	3	(2 x 2) and (1 x 3)	10	3
101 - 250	6	3 x 3	15	4
251 - 500	10	(2 x 3) and (1 x 4)	20	5
501 - 800	15	(2 x 3) and (1 x 4)	25	7
801 - 1,200	15	(1 x 3) and (3 x 4)	30	7
1,201 - 2,000	20	(2 x 3) and (1 x 4) and (1 x 5)	35	9
2,001 - 3,000	20	(2 x 3) and (1 x 4) and (2 x 5)	40	9
3,001 - 6,000	25	(2 x 3) and (1 x 4) and (2 x 5)	45	11
6,001 - 10,000	25	(2 x 3) and (2 x 4) and (1 x 5) and (1 x 6)	50	11
10,001 - 15,000	30	(2 x 3) and (2 x 4) and (1 x 5) and (1 x 6)	55	13
15,000 - 20,000	30	(2 x 3) and (2 x 4) and (2 x 5) and (1 x 6)	60	14
> 20,000	35	(2 x 3) and (2 x 4) and (2 x 5) and (1 x 6)	65	16

* As deemed appropriate by the certification body's lead auditor

** Approximate time

Annex C (Informative)

Guidance on stakeholder engagement

A stakeholder (or interested party) is "a person or group of people who are directly or indirectly affected by a project, such as rights holders, as well as those who may have interests in a project and/or the ability to influence its outcome, either positively or negatively" (extracted from the IRMA Standard for Responsible Mining).

Apart from the client, stakeholders are the richest and most substantive source of information for a certification body. Stakeholder consultation serves to collect the information needed to conduct a robust audit. Successful consultation will instill confidence in stakeholders that the audit was informed by a balanced, accessible, and equitable process to which they could meaningfully contribute.

The earlier the certification body is aware of stakeholder concerns, conflicting perspectives and potential controversies, the better the audit and consultation process can be planned. Having clarity about consultation needs will also enable the certification body to better calculate the auditing costs - something the client will certainly appreciate.

The following guidance summarizes important principles of good stakeholder engagement and should be respected by certification bodies.

The effort required for successful and meaningful stakeholder consultation will vary depending on several factors. The most important ones are:

- Scale, scope, and complexity of the client and their impacts, and the resulting likely number and range of potentially interested stakeholders;
- The past and current level and nature of a conflict and the potential for controversy around the client in the future;
- The ability and/or willingness of key stakeholders to engage constructively in the audit process.

Certification bodies should note that there are a number of reasons why stakeholders might show a lack of willingness to engage in the audit process. It is very important to discover what the reasons might be. Among them are:

- They believe the mining project is fine. In this case, the certification body should get confirmation (in writing, if at all possible) that this is what they think;
- They don't know enough about the process and don't have the time, resources, or expertise to get informed and provide quality input. In this case, it could be helpful to ask what other group might be more involved or help them get up to speed with the process;
- They cannot read English well enough to appreciate what is being requested. In that case, the certification body should consider translation of relevant documents;
- The wrong person at an organization was contacted. If so, the certification body should go back and find the right person to engage;
- They don't want to go on record. In this case, the certification body should explain that they will not

attribute comments or concerns;

- They don't trust the certification body, IRMA, or don't like the idea of certification;
- IRMA certification might undermine current vested interests (e.g., a particular campaign, law suit, or related action);

As a general rule, reluctance by key stakeholders to engage should result in more intensive outreach by the certification body.

Certification bodies should actively seek input from stakeholders and should allot sufficient time for their engagement. An unrealistic timeframe will lead to frustrated and disenfranchised stakeholders, poor stakeholder input, and erosion of the audit's credibility. It takes time to contact stakeholders and to arrange and conduct consultation. Where there is confusion about provided input or conflicting information, follow-up needs to happen to meet both certification body and stakeholder needs.

Additional key stakeholders may be identified as the process unfolds and will need to be consulted. Some stakeholder groups have limited resources and may not be able to respond quickly. Or certification bodies might need to adjust meeting times or locations to suit stakeholder schedules.

Transparency is key. Certification bodies should communicate regularly and clearly with stakeholders and should be responsive to stakeholder questions. To avoid uncertainty and confusion, certification bodies should communicate:

- Where they are in the audit process;
- What they are going to do to engage stakeholders;
- What they are going to do with stakeholder input;
- Which issues and concerns were raised during the process:
- How these were addressed by the certification body.

Methods, behaviors, languages, terminology, technology and formats used for consultation should be appropriate, also from a cultural perspective. Examples include:

- In some cultures, it is disrespectful to look directly into a person's eyes);
- There may be stakeholders that are not literate and need information conveyed in a form other than written (e.g. face-to-face meetings, video, audio);
- Some stakeholders may prefer to receive information verbally;
- Some stakeholders may not have reliable access to the internet or computers, and will need written information in hard copy, for example signage in village shops, at the church, or in the central square.

When consulting with stakeholders, a safe environment is needed for honest and open exchange of information, perspectives, and concerns. For example, workers may be hesitant to speak frankly about working conditions or developments at a client if their superior is present. Some stakeholders may prefer to be interviewed individually rather than in a group. Stakeholders should be assured that any reference to or characterization of their input (written or verbal) can be done without attribution. Stakeholders should be encouraged to be open and transparent in providing objective and verifiable information that may have a bearing on the client's audit. Interactions with

stakeholders should always be respectful, unbiased, and non-judgmental to create trust in both the certification body, the audit team, and the IRMA program.

For successful consultation, it is also important that individuals leading the consultation are experienced in engaging stakeholders and have appropriate expertise. At least two (2) audit team members should participate in the interviews to make sure that minutes are accurate. If audit teams feel they need support from a stakeholder engagement specialist, they may ask a neutral expert to assist with the consultation process. If a highly technical issue is discussed with stakeholders, at least one of the present audit team members should possess relevant expertise. In addition, careful preparation will ensure that the consultation interviews truly benefit the assessment. A generic stakeholder interview questionnaire can be found below. It may be used and adapted by certification bodies to suit the respective audit and client.

When consulting with stakeholders, certification bodies should carefully assess all their inputs by asking themselves whether the raised issues and concerns have substantive standing and are relevant to the IRMA Standard for Responsible Mining. The following answers are possible:

1. The issue/concern is substantive but is not relevant to any IRMA Standard requirements. In this case, it will be important to articulate the rationale for declaring the issue/concern 'not relevant' to demonstrate to stakeholders that they were heard and why their input was 'rejected'.
2. The issue/concern is substantive and is relevant to IRMA Standard requirements. The certification body needs to identify to which requirement(s) the concern applies and adequately reflect it in the assessment of the client.
3. The issue/concern does not have substantive standing, nor is it directly relevant to IRMA Standard requirements. The issue/concern may be a result of history, relationships, dissatisfaction with process, politics, etc. This is a difficult and delicate judgment to make, and should be considered very carefully. The certification body should clearly and objectively articulate their rationale for 'rejecting' the issue/concern in the audit reports and should work to avoid appeals where feasible.

Generic stakeholder interview questionnaire

The questionnaire below is of generic nature. Certification bodies may use it as a template that they adapt to the specific stakeholder(s) that will be interviewed and/or to specific issues or concerns that have been raised and need further analysis and investigation. Phrases in italics are meant to help the audit team conduct the interview.

General information:

Name of person(s) interviewed:

Organization:

Stakeholder category: (personnel, non-governmental organization, governmental authority, academic, community, customer, etc.)

Date of Interview:

Mode of Interview: (in-person meeting, telephone, written (email, fax, mail)

Name of interviewer(s):

Name of other attendee(s) (if applicable): (labor union representative, etc.)

Name of translator and affiliation (if applicable):

Questions:

1. Introduction (Introduce self/organization; review proposed consultation process, including certification body role, purpose of consultation, what will be done with information provided, reminder of no attribution, etc. Ask if any questions about the process. Finally, point out that you will be taking notes and that they are for your own use and that of the audit team, to help when it comes to writing up the audit report and might be used to inform scoring decisions about the client during the assessment)
2. What is the nature of your (your organization's) interest in the client (past, current, anticipated)?
3. What, if any, specific substantive issues or concerns do you have regarding the client? (First, solicit answers without prompting. If no specific issues or concerns or as an addition, walk through the key areas of the IRMA Standard for Responsible Mining and specifically request any issues and concerns on each)
4. For each issue of concern noted, do you have recommendations for how they can be addressed? (If so, what are they? If not, do you know of anyone else who does?)
5. For each issue of concern, what or who is (are) the best source(s) of data or evidence to support your (your organization's) position? (Explain that, ideally, sources should be documented information (reports, photos, videos, etc.). But recognize that anecdotal information, especially if a stakeholder is relating a direct experience, may not have any documentary support. In such cases, ask if there are others who can corroborate the information.)
6. Are there other sources of information or data that you know of, consistent or not with your position? (e.g. data or evidence others may be using to counter your position or to support a conflicting position?)
7. Who do you believe are the most credible experts regarding this client and regarding the issues important to you?

8. What other individuals or organizations are actively interested in this client or the issues of concern to you? Please name those in support of your position and those taking a different position.
9. What other individuals or organizations would you recommend that we consult in our efforts to get as much information as possible for the assessment of this client?
10. Would you like time to consult with others in your organization, or other like-minded organizations to ensure that we have the full input of your organization and its constituents or partners? (If so, how much time do you think you need, and can we schedule a follow-up meeting or call to discuss any additional input you would like to provide? If not, note the timeline, mechanism, and contact information for further input if something else comes up.)
11. Let me summarize the key points that I have understood you to make in this interview thus far. (Summarize the key points of the input received from this interview to check for accuracy and to demonstrate that you have been listening carefully.)
12. It would be extremely useful if you (your organization) could put your concerns in writing for consideration by the audit team. Would you (your organization) be willing to do this? If so, when can we expect to receive it (review the timeline and relevant milestones)? If not, do you feel confident that I have captured your input (based on the verbal summary above), or, if I summarize my notes in writing and send them to you, would you be willing to review them for completeness and accuracy?
13. As we document the input we receive from stakeholders, you may or may not wish to have us attribute issues or concerns to individual stakeholders or stakeholder groups. Do you have a preference one way or the other? (Urge openness and transparency.)
14. Briefly highlight key points of opportunity for stakeholder input and expected timing of the process.
15. Unless you prefer that we not do so, we will keep you informed of the ongoing process (and any changes in the assessment process). What is the best mechanism for providing you with this information (email, regular post, other)?
16. Do you have any questions? If any questions or additional concerns come to you after we have completed this interview, please contact us and let us know (again, review timeline and any deadlines).
17. If we have additional questions as the assessment process proceeds, may I contact you again with specific questions?
18. Thank you very much for your time and effort.

Source: Adapted from MSC (Fishery Process Annex GPX - Guidance to CABs on Stakeholder Consultation – Informative)

Annex D (Informative)

IRMA Rating System

All requirements under assessment will be rated on their level of conformity. The following rating system will be used, and the general criteria for differentiating between ratings are as follows:

Fully meets:

Relevant policies, procedures, methodologies, training programs, or work plans, etc. and performance meet the requirement as written or fully meet its intent.

Stated performance for all elements or sub-requirements is evident with extremely rare exceptions (and exceptions do not affect consistency with the objective(s) of the chapter).

Substantially meets:

Relevant policies, procedures, methodologies, training programs, or work plans, etc. have sufficient detail or require only minor augmentation. For example:

- Many, but perhaps not all relevant personnel are informed of policies and procedures. Work plans are developed and implementation is under way.
- Training programs are being implemented, though perhaps not fully or to maximum efficacy.

Where requirements are performance-based, mine has implemented appropriate actions to meet the performance measure, but is not fully meeting it. Some augmentation or modification required.

Where sub-requirements exist, the majority of the sub-requirements are being met, but one or a few factors need clarification, augmentation or complete implementation.

Partially meets:

Relevant procedures, methodologies, training programs, or work plans, etc. are under development; or policies, procedures, etc. are in place but do not have sufficient detail and need significant augmentation; or they are in place but are not being implemented or are inconsistently applied; or implementation is in early stages so difficult to gauge its effectiveness/successful implementation.

Where requirements are performance-based, mine has taken some actions to meet the performance measure, but there is considerable additional work necessary.

Where sub-requirements exist, the majority or all of the sub-requirements need clarification, augmentation or implementation.

Does not meet:

Relevant policies, procedures not developed, actions have not been taken to meet performance measures, or requirements are not being met despite efforts being made by the company.

Not relevant

Requirements are not applicable at the mine site. Mines will be expected to provide rationale for why requirements are not relevant.

Not assessed

Mines choose to exclude certain requirements from the assessment.

IRMA Scoring System

All requirements, except for those deemed "not relevant," will be scored. The following scoring system will be used:

Table D1. Relationship between Assessed Ratings and Scores.

Rating	Score
Fully meets	2
Substantially meets	1.5
Partially meets	1
Does not meet	0
Not assessed	0

As mentioned above, mines may opt to exclude requirements from an assessment in order to reduce audit costs, e.g., when they know for sure that they are not meeting the requirement. Mines should be aware, however, that all relevant requirements factor into the score for a particular chapter. Consequently, if a mine chooses to not have a relevant requirement assessed it will receive a score of zero (0) for that requirement (because if a requirement is not assessed there is no evidence that the mine is partially, substantially or fully meeting the requirement).

Table D2. How Major and Minor Nonconformities Relate to Ratings and Scores.

Fully meets (2 pts)	Substantially Meets (1.5 pts)	Partially meets (1 pt)	Does not meet (0 pt)
No nonconformity with the requirement.	Minor nonconformity with the requirement.	Major nonconformity with the requirement.	Major nonconformity with the requirement.

RULES FOR CALCULATING SCORES

A simple method is being employed for calculating audit scores.

1. Requirements will receive a score as in Table D1, above.

2. Chapters will be scored by:

- Determining if the chapter is relevant at the mine site

- Determining the maximum possible score for the chapter (= total number of relevant requirements in the chapter x 2 points if all requirements were fully met)
- Determining the actual scores achieved by the mine for all of the relevant requirements in the chapter
- Creating a numerical score (= total actual score achieved for a relevant chapter and requirements ÷ maximum possible score for the chapter)
- Creating a percentage score (= total actual score achieved ÷ maximum possible score x 100)

3. Each of the four Principles (i.e., Business Integrity, Planning for Positive Legacies, Social Responsibility and Environmental Responsibility) in the IRMA Standard will receive a score as follows:

- Determining the relevant chapters within that principle that apply at the mine
- Determining the maximum possible score for each relevant chapter (based on the relevant requirements within each relevant chapter
- Determining the total maximum score for the principle (based on adding up the scores for all relevant chapters)
- Determining the total actual scores achieved in the relevant chapters of the principle
- Creating a numerical score (= total actual score for all relevant chapters in the principle ÷ maximum possible score for relevant chapters in the principle)
- Creating a percentage score (= total actual score achieved for all relevant chapters in the principle ÷ maximum possible score x 100)

EXAMPLE OF SCORING

- Principle 2 of the IRMA Standard is Planning for Positive Legacies. The 6 chapters included in that principle are: 2.1. Environmental and Social Impact Assessment and Management; 2.2. Free, Prior and Informed Consent; 2.3. Obtaining Community Support and Delivering Benefits; 2.4. Resettlement; 2.5. Emergency Preparedness and Response; 2.6. Planning and Financing Reclamation and Closure.
- In this example, we are assuming there is no resettlement associated with mine development, so only 5 of the 6 chapters in principle 2 are relevant at the site.
- There are 91 requirements in the 5 relevant chapters. In this example, all 91 requirements are relevant at the mine site.
- In this example, the mine site fully meets 45 requirements, substantially meets 18, partially meets 22 and does not meet 6 requirements. As a result, its score for the relevant chapters in Principle 2 is: (45 x 2) + (18 x 1.5) + (22 x 1) + (6 x 0) = 90 + 27+ 22 + 0 = 139 points.
- Because the mine exceeded 75% in this Principle, it is eligible for IRMA 75, as long as the site also scores 75% or higher in the other three Principle areas of the Standard, and also at least substantially meets all critical requirements.
- According to IRMA's scoring system, if the site fully meets a requirement it scores 2 points, for substantially meeting it scores 1.5, for partially meeting it scores 1, and if the mine does not meet a requirement it scores 0. Consequently, the maximum possible

score for the site, if all requirements are fully met, is: 91 requirements x 2 points = 182 points

- The percentage score for Principle 2 is: $\frac{\text{Total Score Achieved}}{\text{Max. Possible Score}} \times 100 = \frac{139 \times 100}{182} = 76.4\%$

# of relevant chapters in Principle 2	# of relevant requirements	Total possible score for Principle 2	# of relevant requirements fully met	# of relevant requirements substantially met	# of relevant requirements partially met	Total score for requirements fully met	Total score for requirements substantially met	Total score for requirements partially met	Total score for Principle 2	% achieved for Principle 2
5	91	**182**	45	18	22	90	27	22	**139**	76.4 %

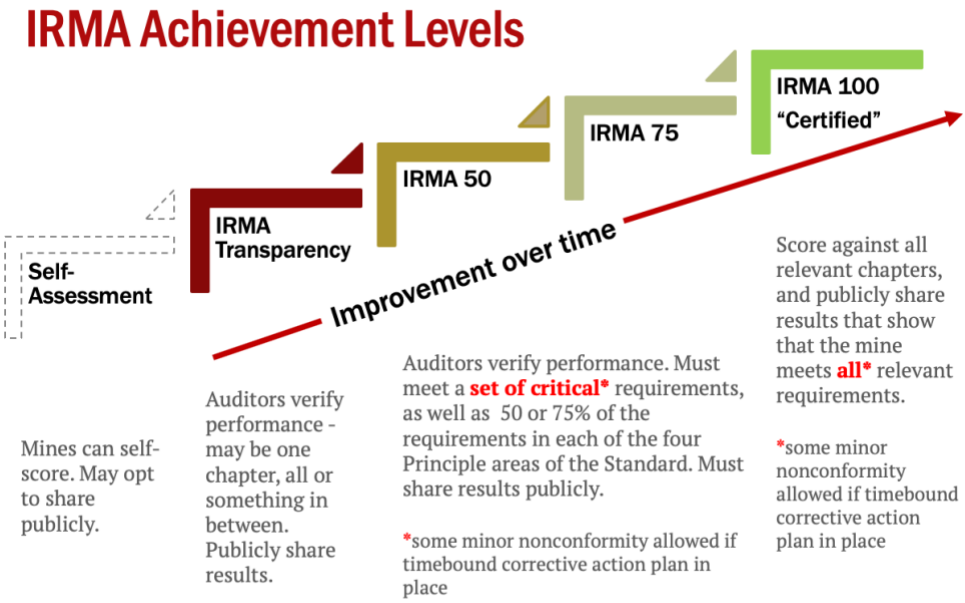
Annex E (Normative)

Rules for IRMA Achievement levels

Three levels of achievement will be recognized within the IRMA system.

- IRMA 100 (Certification) – Mines fully meet all critical requirements (see Annex F), at least substantially meet all non-critical requirements, and achieve a score of 90% in each of the four IRMA principles.* Where requirements are only substantially met there is a corrective action plan in place, approved by the certification body, to reach full conformance within allotted time frames. Mines are required to publicly release audit summary.
- IRMA 75 (Verified Achievement Level) – Mines at least substantially meet all critical requirements (see Annex F), and have in place a corrective action plan to fully meet them. A score of 75% is achieved in each of the four IRMA principles.* Mines are required to publicly release audit summary.
- IRMA 50 (Verified Achievement Level) – Mines at least substantially meet all critical requirements (see Annex F), and have in place a corrective action plan to fully meet them. A score of 50% is achieved in each of the four IRMA principles.* Mines are required to publicly release audit summary.

* The "principle" score is based on total number of relevant requirements in the chapters in each principle, see example of scoring on pages 57 and 58.



As seen in the diagram above, there is one other way for mines to be recognized in the IRMA system.

- IRMA Transparency (Verified Score) – be audited by IRMA-approved auditors and publicly release score and audit summary.

There is no achievement level awarded by IRMA, but through the IRMA Transparency program mines can publicly disclose their participation in the IRMA system and their auditor-verified results, and contextualize their performance, for example through a statement on the Responsible Mining Map.

Basis for Certification (IRMA 100)

The highest level of achievement within the IRMA system is "certification" or IRMA 100. The basis for IRMA certification is that 100% of the relevant requirements of the IRMA Standard have been met by the applicant mine or have been substantially met (i.e., there are only minor nonconformities) and the mine develops a corrective action plan that outlines measures to be taken to fully conform with all requirements within specified time frames (see Tables 2 and 3, in Section 5.1, above).

IRMA is allowing certification even with some level of minor nonconformity because it is recognized that occasional, temporary failures of conformity are inevitable when managing large, complex mining operations. Consequently, and in line with other comparable voluntary certification schemes, IRMA is allowing certificates to be issued, and they may subsequently be maintained, despite the existence of minor nonconformities with the requirements of the IRMA Standard. If certification is granted even though the mine has some minor nonconformities, it will be expected that appropriate and timely actions will be taken by the mine to both address any problems and analyze issues contributing to the nonconformity so that they can be avoided in the future.

Any failures to conform with IRMA Standard requirements identified by an auditor will be explicitly documented in the audit report, and the resulting decision to issue, re-issue, suspend or withdraw a certificate will be clearly and explicitly justified by the responsible certification body.

Prior to the CB's decision on whether or not to grant certification or issue a verified statement related to other achievement levels, operating companies will have the opportunity to provide additional evidence if they believe any nonconformity ratings have been made in error.

Basis for Verified Achievement Levels (75 and 50)

The basis for IRMA 75 or IRMA 50 is that based on the audit evidence reviewed at the time of the audit, all critical requirements in the IRMA Standard have been met, and an average of 75% or 50% of the requirements in each of the four IRMA Principles (i.e., Business Integrity, Positive Legacies, Social Responsibility and Environmental Responsibility) have been met by the mine.

The rationale for calculating the score for each Principle, rather than the Standard as a whole, is to ensure that a mine that receives and IRMA achievement level of 50 or 75 is able to demonstrate a level of competency across the four primary areas of the IRMA Standard, rather than performing strongly in one area at the expense of another.

Critical requirements consist of a set of 39 requirements that have been identified by the IRMA Board of Directors as being core requirements that must be met by any mine that is allowed to claim an achievement level in the IRMA System. The IRMA leaders agreed that these are requirements that any mine site claiming to be following good practices in mining should be meeting. The critical requirements are listed in Annex E of this document.

Basis for Transparency and Demonstration of Improvement Over Time

The IRMA Standard is a high-bar standard, and for some mines the process of working toward meeting such a comprehensive set of best practices will take longer. While the IRMA System primarily aims to recognize and reward mines that are achieving best practices in social and environmental performance, IRMA leaders also recognize the value and importance of supporting mines wherever they happen to be on their journey to improve their practices.

Within IRMA, the act of transparency is recognized as a form of leadership in and of itself. Increased transparency can lead to more meaningful engagement and dialogue with a mine's stakeholders about particular strengths and challenges with the mining project.

The IRMA Board of Directors has therefore decided that mines not yet meeting the critical requirements (see Annex F) and 50% of 75% of the requirements in each of the four IRMA principles can still be recognized by IRMA by setting a baseline of performance through a third-party audit and sharing their results publicly. Through follow-up audits these mines can demonstrate publicly that they are improving over time. These mines may decide to set a goal to achieve a certain IRMA level with a certain timeframe, but this is not required by IRMA.

Table E1. Disclosure and Handling of Nonconformities for Different Achievement Levels

	SCORING/ Transparency	IRMA 50	IRMA 75	CERTIFIED IRMA 100
Major Nonconformities (i.e., requirements are not met or only partially met)	Allowed. Must be disclosed in public audit summary report.	Allowed for non-critical requirements only. Must be disclosed in public audit summary report.		Not allowed.
Minor Nonconformities (i.e., requirements are substantially met)	Allowed. Must be disclosed in public audit summary report.	Allowed for critical requirements. Must be disclosed in public audit summary report.		Not allowed for critical requirements. Allowed for non-critical requirements. Must be disclosed in public audit summary report.
Corrective Action Plans required	Not required (optional, if, for example, a mine wants to quickly progress to a higher achievement level)	Required for critical requirements. Not required for non-critical requirements (optional, if, for example, a mine wants to quickly progress to a higher achievement level)		Yes, if there are any nonconformities. Must be disclosed in public audit summary report.

Annex F (Normative)

Critical Requirements in the IRMA Standard

Critical requirements consist of a set of 40 requirements that have been identified by the IRMA Board of Directors as being core requirements that must be met by any mine that is allowed to claim an achievement level in the IRMA System.

Please note that some of the critical requirements below reference more than one IRMA requirement. In total there are 40 requirements referenced in the table below.

Note as well that not all critical requirements will be relevant at all mine sites. For example, if there was no resettlement, or if mines are not located in conflict-affected or high-risk areas, those requirements do not apply.

Table F1. Critical Requirements in the IRMA Standard.

Principle 1 – Business Integrity
1. The operating company complies with host country laws that are applicable to the mining project (1.1.1.1)
2. The mine fosters two-way dialogue and meaningful engagement with stakeholders (1.2.2.2).
3. The operating company has a policy in place that acknowledges its responsibility to respect all internationally recognized human rights (1.3.1.1) and an ongoing process to identify and assess potential and actual human rights impacts from mining project activities and business relationships (1.3.2.1). The operating company is taking steps to remediate any known impacts on human rights caused by the mine (1.3.3.3).
4. Stakeholders have access to operational-level mechanisms that allows them to raise and seek resolution or remedy for complaints and grievances that may occur in relation to the mining operation (1.4.1.1).
5. The operating company has developed, documented and implemented policies and procedures that prohibit bribery and other forms of corruption by employees and contractors (1.5.5.1).
Principle 2 – Planning and Managing for Positive Legacies
6. The operating company has carried out a process to identify potential impacts (social and environmental) of the mining project (2.1.3.1).
7. New mine sites have obtained the FPIC of indigenous peoples, and existing mines either have obtained FPIC or can demonstrate that they are operating in a manner that supports positive relationships with affected indigenous peoples and provides remedies for past impacts on indigenous peoples' rights and interests. (2.2.2.2 and scope of application)
8. If resettlement has occurred, the mine monitors and evaluates its implementation and takes corrective actions until the provisions of resettlement action plans and/or livelihood restoration plans have been met (2.4.7.1).

9. All operations related to the mining project shall have an emergency response plan (2.5.1.1) and there is community participation in emergency response planning exercises (2.5.2.1).
10. Reclamation and closure plans are compatible with protection of human health and the environment, and are available to stakeholders (2.6.2.1 and 2.6.2.6).
11. Financial surety instruments are in place for mine closure and post-closure (including reclamation, water treatment and monitoring) (2.6.4.1).
Principle 3 – Social Responsibility
12. Workers' freedom of association is respected (3.1.2.1).
13. Measures are in place to prevent and address harassment, intimidation, and/or exploitation, especially in regard to female workers (3.1.3.3).
14. Workers have access to operational-level mechanisms that allows them to raise and seek resolution or remedy for complaints and grievances that may occur in relation to workplace-related issues (3.1.5.1).
15. No children (i.e., persons under the age of 18) are employed to do hazardous work (3.1.7.2) and no children under the age of 15 are employed to do non-hazardous work (3.1.7.3).
16. There is no forced labor at the mine site or used by the operating company (3.1.8.1).
17. Workers are informed of the hazards associated with their work, the health risks involved and relevant preventive and protective measures (3.2.4.1.a and b).
18. The risks to community health and safety posed by the mining operation are evaluated and mitigated (3.3.1.1).
19. If operating in a conflict-affected or high-risk area, the mine has committed to not support any parties that contribute to conflict or the infringement of human rights (3.4.2.1).
20. The mine has policy and procedures in place that align with best practices to limit the use of force and firearms by security personnel (3.5.1.2).
Principle 4 - Environmental Responsibility
21. A risk assessment has been done to identify chemical and physical risks associated with existing mine waste (including tailings) facilities (4.1.4.1). Mine waste facility design and mitigation of identified risks shall be consistent with best available technologies and best available/applicable practices (4.1.5.1).
22. The operating company regularly evaluates the performance of mine waste facilities to assess the effectiveness of risk management measures, including critical controls for high consequence facilities (4.1.5.6).
23. The mine does not use riverine, submarine or lake disposal for mine wastes (4.1.8.1)
24. Water quality and quality are being monitored at the mine site (4.2.4.1.a through e) and adverse impacts resulting from the mining operation are being mitigated (4.2.4.4)

25. When significant potential impacts on air quality are identified, the mine develops measures to avoid and minimize adverse impacts on air quality, and documents them in an air quality management plan (4.3.2.1).
26. There is a policy being implemented that includes targets for reducing greenhouse gas emissions (4.5.1.1).
27. The mine has carried out screening to evaluate its potential impacts on biodiversity, ecosystem services and protected areas (4.6.2.1), and these impacts are being mitigated and minimized (4.6.4.1)
28. New mines are not located in or adversely affect World Heritage Sites (WHS), areas on a State Party's official Tentative List for WHS Inscription, IUCN protected area management categories I-III, or core areas of UNESCO biosphere reserves (4.6.5.2), and existing mines located in those areas ensure that activities during the remaining mine life cycle will not permanently and materially damage the integrity of the special values for which the area was designated or recognized (4.6.5.4).
29. Gold or silver mines using cyanide are certified as complying with the Cyanide Code (4.7.1.1).
30. Mercury wastes are not permanently stored on site without adequate safeguards (4.8.2.3), are not sold or given to artisanal or small-scale miners, and are otherwise sold only for end uses covered in the Minamata Convention or disposed of in regulated repositories (4.8.2.2).

Annex G (Informative)

Public Audit Summary Report Template

To be added