



Initiative for Responsible
Mining Assurance

IRMA Audit Firm (Certification Body) Requirements

v2.1

August 2023

COPYRIGHT NOTICE

IRMA Audit Firm Requirements by the Initiative for Responsible Mining Assurance is licensed under the Creative Commons Attribution-NoDerivatives 4.0 International Public License. To view a copy of this license, visit <http://creativecommons.org/licenses/by-nd/4.0/>.

Permissions beyond the scope of this license may be requested from IRMA at: info@responsiblemining.net

CONTENTS

- RESPONSIBILITY FOR THESE REQUIREMENTS.....1
 - Summary of Changes in Version 2.01
 - General changes.....1
 - Chapter-specific changes 2
- GENERAL INFORMATION 6
 - About IRMA..... 6
 - About This Document 6
 - Scope..... 6
 - Normative References (With Links) 7
 - Alignment with ISO/IEC 17021..... 7
 - Audit Firm Oversight 8
- THE REQUIREMENTS 9
 - 4. Assurance Principles..... 9
 - Additional IRMA Requirements 9
 - 5. General Requirements..... 10
 - 5.1 Legal and contractual matters..... 10
 - Additional IRMA Requirements 10
 - 5.2 Management of impartiality.....12
 - Additional IRMA Requirements12
 - 5.3 Liability and financing..... 14
 - 5.4 Other general requirements (Normative)..... 14
 - 5.5 Other general requirements (Informative) 14
 - 6. Structural Requirements..... 14
 - 7. Resource Requirements.....15
 - 7.1 Competence of personnel.....15
 - Additional IRMA Requirements 15
 - 7.2 Personnel involved in the assessment activities.....15
 - Additional IRMA Requirements15
 - 7.3 Use of individual contract auditors and contract technical experts16
 - 7.4 Personnel records.....17
 - 8. Information Requirements.....17
 - 8.1 Public information.....17
 - 8.2 Verification statements.....17
 - Additional IRMA Requirements17
 - 8.3 Reference to verification of achievement levels and use of marks..... 18
 - Additional IRMA Requirements19

8.4	Confidentiality	19
	Additional IRMA Requirements	19
8.5	Information exchange between a audit firm and the site.....	20
	Additional IRMA Requirements	20
9.	Process Requirements.....	21
9.1	Pre-assessment activities.....	21
	Additional IRMA Requirements	21
9.2	Planning audits	24
	Additional IRMA Requirements	24
9.3	Initial assessment	27
	Additional IRMA Requirements	28
9.4	Conducting audits.....	30
	Additional IRMA Requirements	30
9.5	Level of achievement decision	35
	Additional IRMA Requirements	35
9.6	Maintaining , suspending, withdrawing, and downgrading levels of achievement	36
	Additional IRMA Requirements	36
9.7	Appeals.....	40
	Additional IRMA Requirements	40
9.8	Complaints.....	40
	Additional IRMA Requirements	40
9.9	Site records	41
	Additional IRMA Requirements	41
9.10	Stakeholder engagement.....	41
10.	Management System Requirements For Certification Bodies.....	42
	Additional IRMA Requirements	43
ANNEXES.....		I
	Annex A: Terms And Definitions.....	II
	Annex B: Auditor, Achievement Decision-Makers, and Expert Qualifications (Normative)	VII
	Annex C: Rules for IRMA Performance Levels (Normative)	XIV
	Annex D: IRMA Rating System (Normative).....	XVII
	Annex E: IRMA Scoring System (Normative).....	XIX
	Annex F: Sample Verified Statement and Letter of Recognition Templates.....	XXI
	Annex G: IRMA Reference Number System (Normative)	XXIV

RESPONSIBILITY FOR THESE REQUIREMENTS

The IRMA Secretariat holds responsibility for this document and its content.

Versions Issued

Version No.	Date	Description of Amendment
1.0	9 November 2019	First publication
2.0	31 May 2023	First full revision after the IRMA launch phase (details of edits are provided below); effective immediately
2.1	10 August 2023	Minor typographical errors; Section 4 clarified accreditation requirements are either 17021 or 17065

Summary of Changes in Version 2.0

General changes

Language that refers to any achievement level as a certification has been removed. IRMA recognizes that the progressive nature of performance measurement using the IRMA assurance process is not reflective of the pass-fail nature of most certification schemes, and use of the word “certify” implied a stamp of approval for purchasers, investors, and civil society that is inconsistent with the measuring and reporting of performance. Specifically, throughout the document the following changes were made:

- Initial certification and re-certification have been replaced with initial assessment and reassessment.
- References to a “certified” level have been removed.
- All levels of IRMA 50 and above are now described as achievement levels. Certification bodies will not issue certificates for IRMA 100 sites but rather recognition of achievement for all sites achieving IRMA 50 or greater.
- Some chapter headings were modified to replace reference to certification with an appropriate reference.

The requirements provided in this document are intended to focus on the processes that a audit firm shall have in place and execute as an approved third-party assurance provider. To simplify IRMA’s presentation of the assurance process, previous documentation of the assurance process has been consolidated to a single assurance manual and referenced here, rather than stated in full.

All references to places within the document or to external documents have been updated.

Where applicable, IRMA has incorporated references to our audit firm oversight process which will be implemented along with the release of this updated document.

In some cases, subheadings are added for clarity, and paragraph numbering has changed to accommodate additions and subtractions.

Non-normative language is identified as an “IRMA Note” and in a text box. This should be considered guidance to support a more effective audit, but is not required as it might not always be applicable.

Chapter-specific changes

Notable material changes in individual chapters are presented below. These are not all inclusive of the changes made.

5.1 Legal and Contractual Matters

- IRMA has provided clarity on required content in the contract between the audit firm and the audited site and required activities to perform during the pre-assessment phase. In some cases, this included removing conditions that IRMA has re-established as the responsibility of IRMA, such as the required management of claims.

5.2 Management of Impartiality

- IRMA has modified and provided clarifications/additions to the requirements for impartiality.

5.4 Other general requirements (Normative) and 5.5 Other general requirements (Informative)

- These sections replace previous sections entitled Communication with IRMA and IRMA Administration Fee for Mines. The normative requirements include acknowledgement of annual fees to be paid by the audit firms to IRMA and update references to IRMA tools and systems. The informative requirements remove prior requirements for audit firms to collect IRMA’s fees from mines but clarify that IRMA will notify the audit firm if a nonpayment necessitates suspension of assurance activities.

7.1 Competence of personnel

- The annex providing personnel competency requirements has been updated and is provided as Annex B. These updates are generally minor but provide greater clarity on expectations for auditor competency and separates health and safety qualifications from the general social auditor qualifications. It also provides more clarity on other members of the assurance team such as technical experts, technical

reviewers, and achievement decision makers.

7.2 Personnel involved in the assessment activities

- IRMA has provided clarification on initial and ongoing assessment requirements for auditors and an expectation that audit firms provide internal training to non-auditor members of their assurance team.

7.3 Use of individual contract auditors and contract technical experts

- IRMA has added contractual requirements for contracted personnel participating in the assurance process.

8.2 Verification statements

- Minor clarifications on the required content for verification statements and letters of recognition. The related Annex F was also updated for consistency.

8.4 Confidentiality

- Additional clarification provided on the handling of confidential information and alignment with other documents that address confidentiality.

9.1 Pre-assessment activities

- Added a new requirement that the audit firm determine whether it can conduct the third-party assessment and whether the IRMA assurance process can be executed as intended based on conditions at the site or related to the surrounding environment or community.
- Added requirements related to contracts, multi-site assessments, multi-standard assessments, assessment cycle timeframes, and calculating audit level effort.

9.2 Planning audits

- Added clarification on the use of technical experts and interpreters. Provide further detail on the information that should inform on-site audit planning. Updated the on-site audit announcement requirements including clarification on IRMA's involvement, the timing, and expectations for methods of outreach to stakeholders.

9.3 Initial assessment

- Added requirement for background research by CB and stakeholder engagement planning.
- Adjusted the 12 months between stage 1 and stage 2 to begin with the opening meeting of stage 1 instead of the closing meeting to prevent a prolonged stage 1 extending this period to greater than 12 months.
- Added requirement for audit firm to assume cost of knowledge transfer where audit team changes between stage 1 and stage 2.
- Clarified that audit should consider information provided by interested parties, even

where it contradicts information provided by the audited site.

9.4 Conducting audits

- Clarified that this chapter is generally applicable to all audits.
- Included a reference to interviewing external experts working on behalf of the audited site.
- Provided informative information on planning for worker interviews including timing, number of interviewees, and accounting for cultural nuances that should be considered in planning. Identify union representatives as key stakeholders to consider.
- Provided additional information on external stakeholder engagement expectations including the need to include extra audit time if needed to accommodate travel distance and to ensure appropriate representation in stakeholder engagement.
- Removed table for calculating worker interviews as this is integrated into the IRMA Assurance Manual.
- Included recordkeeping requirements.
- Clarified performance evaluation expectations, such as reminder of the equal value of sub-requirements and weighting. Clarified that IRMA outcomes are levels of performance and not non-conformities. Removed references to root cause analysis as a general expectation for corrective action plans. Removed tables for timelines relating to corrective actions. Relevant timelines are now presented in the IRMA Assurance Manual.
- Removed description of audit report contents as this is now presented in the IRMA Assurance Manual. Add requirement for audit firm to provide the report in English and up to two additional languages representing the dominant language(s).

9.5 Level of achievement decision

- Added requirements related to transfer of responsibilities from one audit firm to another, including communication and recordkeeping requirements.

9.6 Maintaining (through surveillance and reassessment audits), suspending, withdrawing, and downgrading levels of achievement

- Updated the timing of surveillance audit to be tied to the effective date of the verification decision, not the previous audit date.
- Added other information to be reviewed by the audit firm in anticipation of a surveillance audit.
- Clarified that achievement levels do not change based on surveillance audits unless an achievement level is suspended or withdrawn. Removed references to the ability to issue a lower score if a audit firm suspends or withdraws an achievement status.
- Provided section on short notice audits including conditions for such audits, execution requirements, and communication requirements.

9.7 Appeals

- Clarified the communication requirements when an IRMA audit outcome or achievement level is appealed.

9.8 Complaints

- Shortened section to remove redundant requirements already provided in ISO 17021.

9.9 Site records

- Updated recordkeeping requirements.

9.10 Stakeholder engagement

- Simplified requirements in this document and reference to IRMA Assurance Manual.

10 Management system requirements for audit firms

- Incorporated requirement cross referencing the audit firm oversight requirements.

Annexes

- Annex A: Moved terms and definitions from the main document to an annex and updated terms based on changes in the document.
- Annex B: Updated auditor qualifications.
- Annex C: Updated description of performance levels and basis for achievement.
- Annex D: Additional descriptors provided for IRMA rating system.
- Annex F: Removed sample “certificate” for IRMA 100 sites as this recognition is the same for IRMA 50, 75 and 100 sites. Added description of scope of assessment.
- Removed IRMA Application for sites as this is a requirement for audited sites, not audit firms.
- Removed critical requirements summary as this is not normative and is provided elsewhere in IRMA published documentation.
- Removed informative annex on stakeholder engagement and the informative annex containing sample audit announcement language as this is now incorporated into the IRMA Assurance Manual.

GENERAL INFORMATION

About IRMA

IRMA is the acronym for 'Initiative for Responsible Mining Assurance', an independent not for profit organization. IRMA was founded in 2006 by a coalition of nongovernment organizations, businesses purchasing minerals and metals for resale in other products, affected communities, mining companies, and trade unions.

IRMA seeks to improve the environmental and social performance of mining and minerals operations through the multi-stakeholder development of a set of best practice standards, as well as a system to independently verify implementation of those standards.

See www.responsiblemining.net for more information.

About This Document

The purpose of the IRMA's Audit Firm Requirements [this document] are:

- To enable all audit firms to operate in a consistent and controlled manner
- To enable oversight of audit firms by IRMA in a consistent and controlled manner
- To provide the transparency that is required of an international voluntary standard scheme for it to have credibility with stakeholders
- To provide documentation for continuity and consistency of the delivery of IRMA third party assessments.

This document has been written to align with the "ISEAL Code of Good Practice for Assuring Compliance with Social and Environmental Standards" Version 2, January 2018 (the Assurance Code).

Scope

The IRMA Audit Firm Requirements set out the requirements that all audit firms shall meet when assessing entities that wish to be formally assessed against the IRMA Standard to obtain and maintain a verified level of achievement.

These requirements apply to all parties involved in the delivery of third-party assessments against the IRMA standard. This includes the approved audit firm, its direct auditors, contracted auditors, or firms working on their behalf, and as applicable other support personnel including subject matter experts, translators, audit support team, and assessment reviewers working on their behalf.

Other parties are allowed to support mining or minerals operations in preparing for or informally assessing performance against the IRMA Standard. It should be noted that recognition of performance can only be awarded by audit firms who have been formally approved by IRMA through our audit firm approval and oversight processes. No claims or recognition of approval or endorsement can be made by non-approved parties. No claims or recognition of performance can be made by mining or minerals operations unless their performance has been formally assessed by an approved audit firm and the results publicly reported, as specified by IRMA processes. These provisions are described in our Communications and Claims policy, available on the IRMA website.

Normative References (With Links)

The following documents are part of the IRMA Audit Firm Requirements:

- [IRMA Audit Firm Requirements](#), including normative annexes [this document]
- [IRMA Procedure for Oversight of Certification Bodies](#)
- [Approved IRMA Standard](#) (see www.responsiblemining.net)
- [IRMA Communications and Claims Policy](#)
- [IRMA Policy on Association](#)
- [IRMA Participation Agreement](#)
- [IRMA Issues Resolution Procedure](#)
- IRMA Assurance Manual (Pending)(Note, this manual contains both normative requirements and non-normative guidelines)
- [ISO/IEC 17021 Conformity assessment](#) - Requirements for bodies providing audit and certification of management systems
- [ISO 19011 Guidelines for auditing management systems](#)

Unless a version date is provided, the latest edition of the referenced document applies. In the case of a conflict with relevant ISO documents, audit firms shall conform to the IRMA requirements.

Terms and definitions relevant to this document are provided in Annex A. Additional terms and references are included in other IRMA documents or external documents and should be considered collectively in the understanding of how to execute an independent assessment against the IRMA standard.

Alignment with ISO/IEC 17021

IRMA uses the consensus-based globally recognized requirements of ISO/IEC 17021 (Conformity assessment – Requirements for bodies providing audit and certification of management systems) as a basis for assessing mining projects and mining and minerals operations against the IRMA *Standard for Responsible Mining* (“IRMA Standard”).

ISO/IEC 17021 is published by the International Organization for Standardization and the International Electrotechnical Commission. IRMA adopts and applies the technical language of the ISO/IEC 17021 requirements to the greatest extent practicable. Informative Annexes to ISO/IEC 17021 are also informative for the IRMA program, unless stated otherwise.

In many circumstances, it was deemed necessary for IRMA to augment the ISO/IEC 17021 requirements or provide more detailed interpretation of the ISO/IEC language to ensure that assessment to the IRMA Standard meets IRMA's intended principles and objectives. Such changes and additions to ISO/IEC 17021 requirements are detailed in this document. Where requirements have been added to an ISO/IEC 17021 section, or where they differ from ISO requirements, these requirements are listed under *Additional IRMA Requirements*. Consequently, to fully understand and implement the IRMA Audit Firm Requirements, it is necessary for the reader to have access to the applicable version of ISO/IEC 17021. **For ease of reading, the major headings in this document, beginning with Section 5 (Principles), are the same as the respective headings of ISO/IEC 17021.**

Audit Firm Oversight

IRMA has implemented a formal oversight process for audit firms that includes application, head office assessment, corrective action review and approval, witness and office assessments, and performance reviews. These are outlined in the IRMA Oversight Procedure for Certification Bodies.

THE REQUIREMENTS

4. Assurance Principles

This section of ISO 17021 describes general principles of assurance, impartiality, competence, responsibility, openness, confidentiality, responsiveness to complaints, risk-based approach and identifies parties interested in assessment. IRMA notes that this section is referred to in ISO 17021 as “Certification Principles.”

In addition to parties listed in section 4.1.1 of ISO 17021, the audit firm shall adhere to the following requirements:

1. Approved audit firms shall be accredited by an Accreditation Body that is a member of the International Accreditation Form (IAF) as follows:
 - ISO 17021 accredited with a relevant scope such as ISO 9001 (Quality Management Systems), ISO 14001 (Environmental Management Systems) or ISO 45001 (Occupational Health and Safety Management Systems)
OR
 - ISO 17065 accredited for relevant areas such as construction or oil and gas products, personal protective and safety equipment or wastewater treatment units by an Accreditation Body that is a member of the International Accreditation Form (IAF)
2. To be able to apply to become an IRMA-approved audit firm, a audit firm shall successfully complete application to and be recognized as an approved audit firm in accordance with the IRMA Procedure for Oversight of Certification Bodies. A key element of the requirements is demonstrated compliance with the requirements of ISO 17021 Conformity Assessment – Requirements for Bodies Providing Audit and Certification of Management Systems. This applies even for firms that are accredited to ISO 17065.

Additional IRMA Requirements

3. In addition to parties listed in section 4.1.2 of ISO 17021, the following specific parties are relevant:
 - labor unions
 - affected communities
 - indigenous peoples
 - artisanal and small-scale miners
 - academia
 - investors
 - IRMA

5. General Requirements

5.1 Legal and contractual matters

Section 5.1 of ISO 17021 sets requirements for a audit firm's legal status; mandates contractual agreements between audit firm and IRMA, audit firm and IRMA's designated oversight body, and audit firm and the audited site; and places responsibility for achievement decision on a audit firm.

Additional IRMA Requirements

In addition to complying with section 5.1 of ISO 17021, the audit firm shall adhere to the following requirements.

4. Only audit firms approved by IRMA are entitled to conduct audit and assessment activities against the IRMA Standard for the purpose of providing formal verification of achievement. Certification Bodies shall be approved by IRMA before initiating contracts with a site to undertake IRMA-related independent, third-party assessments. The approval process is outlined in the IRMA Oversight Procedure for Certification Bodies.
5. Although audit firms are selected and contracted by the audited site, any third-party audit conducted against the IRMA standard for the purpose of recognized achievement is conducted on behalf of IRMA and is truly independent of the singular interest of the audited site. Therefore, the audit firm's third-party assessment shall be conducted with respect to the interests of IRMA's diverse stakeholders including the private sector, labor, and civil society.
6. All pending or approved audit firms are subject to the requirements of the IRMA Oversight Procedure for Certification Bodies and agree to these as normative terms for selection and continued authorization as an IRMA audit firm.
7. After a Audit Firm application has been accepted into the IRMA system, it shall sign a contract with IRMA wherein the Audit Firm agrees that:
 - a. IRMA is authorized to publish, including on its website, the audit firm's legally registered name, full address, contact person's details and the validity and status of accreditation.
 - b. It will accept the verified achievement levels of previous assessments performed by other IRMA-approved audit firms, if taking over as the audit firm for a previously assessed site.
 - c. Nothing in the audit firm's contract with the site shall contradict the information required in IRMA's Participation Agreement with the site.

- d. Nothing in its contract or other agreements with the site related to conducting IRMA third-party assessments shall contradict the procedural requirements for conducting IRMA assessments (see IRMA Assurance Manual in addition to this set of requirements).
8. Certification bodies shall comply with relevant legal requirements in the countries in which they operate, including holding all relevant licenses to operate.
9. Certification bodies shall not modify assurance procedures to perform an IRMA assessment to comply with legal requirements in the country if such legal requirements prevent the assessment from being performed as stipulated in IRMA procedures.
10. Prior to signing an agreement with a site to perform an independent, third-party assessment against the IRMA Standard, the audit firm shall:
 - a. Verify that the site applying for participation in the third-party assessment process does not have a valid agreement with a different audit firm for the same scope of work.
 - b. Agree with the site and IRMA on the scope of the assessment.
 - c. Verify with IRMA that the site has been approved by IRMA to participate in the third-party assessment process.
 - d. Ensure that nothing in its contract with the site contradicts the information required in IRMA's Participation Agreement with the site.
11. A audit firm shall sign an agreement with the site prior to the commencement of audit activities. The agreement shall specify the following:
 - a. The site shall make all necessary arrangements to facilitate the audit including providing documentation and records, and access to relevant facilities, equipment, location(s), area(s), personnel, and site's subcontractors.
 - b. The site shall cooperate with, and not interfere with, auditor investigation of complaints or other stakeholder comments.
 - c. The site shall agree to abide by IRMA's policies and procedures, particularly related to the Communications and Claims Policy, and furthermore no communication by the site, its parent company/affiliates, or the audit firm regarding the planning, execution, or outcome of audit shall conflict with this policy.
 - d. The site shall inform the audit firm, without delay, of changes that may affect its ability to conform with the assessment requirements. Examples of changes can include the following:

- i. legal, commercial, organizational status, or ownership
 - ii. organization and management (e.g., key managerial, decision making, or technical staff)
 - iii. contact address
 - iv. scope of operations under the IRMA assurance program
 - v. major changes to the management system and processes
 - vi. incidents or events that have caused environmental and/or social impacts
- e. The site shall accept IRMA's right to change the IRMA Standard and assurance requirements and accept that continued verification of achievement level is conditional on conforming to a new or revised version of the Standard and new or revised assessment requirements within the timeframes established by IRMA.
 - f. The site shall consent to summaries of audit results and summaries of audit firm appeal and complaint investigation reports albeit respecting confidentiality as described in 8.4, being made publicly available by IRMA.
 - g. The site shall accept that the IRMA Secretariat may become engaged in the case that a complaint or appeal escalates beyond the audit firm's authority.
 - h. The site agrees that if there is a conflict between terms in the contract between the audit firm and site, and language in the Participation Agreement signed between the site and IRMA, that the terms in the IRMA Participation Agreement shall prevail.
 - i. The site understands that the audit firm's authority to provide third party independent assurance to the IRMA standard is contingent upon the audit firm maintaining approval status per IRMA's requirements, including the Audit Firm Requirements and the IRMA Oversight Procedure for Certification Bodies.

5.2 Management of impartiality

Section 5.2 of ISO 17021 sets requirements for management of impartiality for audit firms generally and as it relates to individual audited sites and establishes rules around consulting and conflict of interest.

Additional IRMA Requirements

In addition to complying with section 5.2 of ISO 17021:

12. The audit firm shall implement a process for confirming impartiality that is executed prior to establishing a contract for IRMA-related services with a site and prior to assigning personnel. This information shall be shared with IRMA Secretariat upon request. Declarations of conflict of interest shall be prepared regarding each audited site and refreshed for each subsequent audit. Declarations shall consider the following:
 - a. Potential conflicts of interest related to the ability of the audit firm to act with impartiality should consider relationships that could exist between the audit firm, those acting on its behalf of the audit firm (e.g., employees, contractors), the audited site and its ownership body(ies) or ownership-related affiliates. Examples of potential conflicts of interest to be considered include (but are not limited to) personal or business ownership (e.g., holding of stocks, shares); shared governance or management structures; prior employment or contract relationship; prior direct services such as consulting services; associated marketing services, sales commission, or other inducement for referral; and similar associations by an immediate family member of any of the parties.
 - b. Current conflicts of interests shall be declared as they arise.
 - c. Personnel, internal and external, engaged in IRMA-related assessment activities (e.g., auditing, technical review, assessment decision-making), shall sign declarations of potential conflicts of interest regarding the site to be audited and any parent company(ies) or affiliate(s) to include the considerations identified above.
13. Project-specific conflicts of interest that may create risks to impartiality shall be declared to the audit firm before each audit or assigned work activity and shall cover at least the previous three (3) years related to the specific auditee. This information shall be shared with IRMA Secretariat upon request.
14. No audit firm personnel (staff or contractors) may engage in assessment activities related to a specific mine site if they, or any member of their immediate family, have been employed by or performed paid consulting work related to the site for three (3) years prior to initiating IRMA assurance activities. This includes assisting a mine in filling out self-assessments or reviewing and providing recommendations to a mine site on performance to the IRMA standard as a fee for service. Additionally, no individuals involved in the development of any of the mine site's systems, procedures, or processes relevant to the IRMA Standard shall carry out assessment activities related to that site, unless the site has already undergone one complete assessment cycle since the time of individual's involvement.
15. Other declared conflicts of interest do not necessarily prevent or ban an individual from undertaking IRMA-related work. Where a conflict of interest, other than those in paragraph 14 above, is declared, the audit firm shall review the case and determine if the declared interest represents an actual conflict and thus constitutes a risk to

impartiality. Any outcome, mitigation measures, and applicable conditions shall be recorded, and provided to the IRMA Secretariat or representatives (e.g., oversight body) upon request.

5.3 Liability and financing

Section 5.3 of ISO 17021 establishes requirements for adequate arrangements for liability protection and sufficient financial strength that commercial or financial pressures do not compromise impartiality.

5.4 Other general requirements (Normative)

16. To maintain good standing, the audit firm shall pay fees to IRMA annually. Such fees shall be clearly published on the IRMA website, and an invoice shall be sent by IRMA to the audit firm prior to the anniversary date of the audit firm's approval date, with payment terms.
17. All audit firm communication with IRMA shall be in English.
18. Certification bodies shall use approved tools and templates (where provided) to document the audit results.

5.5 Other general requirements (Informative)

19. IRMA charges a fee to all mines that undergo independent assessment. The purpose of the fee is to help pay for costs to administer and maintain the IRMA standards system, including, but not limited to, standards development, monitoring and evaluation of impacts, market development, maintaining the traceability system and assessment database, purchaser, and investor awareness building. Calculation and collection of these fees is described in the Participation Agreement and associated documents.
20. The fee paid by mines is levied through IRMA. If the fee is not paid by the site, IRMA shall inform the audit firm, and may request that assessments be suspended until payment has been received.

6. Structural Requirements

Section 6 of ISO 17021 lists requirements for organizational structure, responsibilities of top management, as well as rules for various committees and operations control requirements.

7. Resource Requirements

7.1 Competence of personnel

Section 7.1 of ISO 17021 contains requirements for personnel competence, including determination of competence criteria and competence evaluation process.

Additional IRMA Requirements

In addition to complying with this section 7.1 of ISO 17021:

21. The audit firm shall have a clear process for evaluating the competence of personnel relative to the IRMA competency requirements, considering the possible evaluation methods described in Annex B of ISO 17021.
22. The audit firm shall apply the minimum qualification criteria defined by IRMA in Annex B of this document to audit team members, those involved in achievement level decision making, and to technical experts. In addition, and prior to taking up IRMA audit and assessment activities, all auditors shall be approved by IRMA.

7.2 Personnel involved in the assessment activities

Section 7.2 of ISO 17021 contains requirements for selecting and managing personnel involved in assessment activities; required processes for selecting, training, and formally authorizing auditors and achievement level reviewers; and performance monitoring and assessment.

Additional IRMA Requirements

In addition to complying with this section 7.2 of ISO 17021:

23. Auditor performance on IRMA audits shall be considered in the audit firm's formal competency assessments of auditors. This documentation shall be made available to IRMA or oversight body upon request.
24. The audit firm or appointee should evaluate the performance of each auditor during their first on-site IRMA audit whenever possible. If a witness assessment during the auditor's first on-site IRMA audit is not feasible, a witness assessment conducted at another management system audit carried out within the previous year is acceptable, e.g., ISO 14001, ISO 9001, FSC Forest Management, RSPO Principles and Criteria (See also 17.d). Documentation of such witness audits under alternative schemes must be provided to IRMA, including the results of the assessment of the auditor's capabilities.

25. Auditor performance shall be periodically evaluated and documented during an on-site IRMA audit by the audit firm at least once every three (3) years or once every five audits, whichever comes first. Auditor evaluation shall observe at least two days of active auditing (e.g., not days spent on site introduction or closing meeting).

Informative Note: Certification bodies should periodically (e.g., at least annually) review the outcomes of auditor performance evaluations and address thematic gaps via internal auditor training).

26. The audit firm shall pay to the IRMA Secretariat the fees for the induction training and any refresher trainings to the IRMA Secretariat for all auditors, assessment reviewers, and other personnel employed directly by the audit firm that participate in training sessions on their behalf.
27. The audit firm shall provide access to training on the IRMA standard and processes for program managers, assessment reviewers, and those authorizing achievement on behalf of the audit firm such that these persons are able to successfully execute their roles. Such training can include formal IRMA auditor training or in-house training specific to IRMA that is part of the audit firm's management system. Such in-house training is subject to review and approval by IRMA or designee.

7.3 Use of individual contract auditors and contract technical experts

Section 7.3 of ISO 17021 sets requirements for agreements a audit firm must execute with contract auditors and experts.

28. The audit firm shall include in contracts with external parties serving as auditors and technical experts provisions that the external parties abide by all relevant terms of contracts between the audit firm and the site, and between the audit firm and IRMA, including but not limited to the handling of confidential information, liability insurance, severability, and responsibility to adhere to all IRMA policies and procedures, including but not limited to the Communications and Claims Policy, the Auditor Assessment Manual, IRMA's Issues Resolution System Procedure.
29. The audit firm shall include in its procedures that all external parties conducting IRMA work on its behalf (e.g., auditing) are subject to the same competence and training requirements as direct employees. The audit firm will include external parties in its processes to comply with sections 7.1 and 7.2 of this document as well as other relevant sections.

Informative Note: Certification bodies may agree to, but are not obligated to, pay for, induction and refresher training fees due to IRMA for external parties.

30. Other external parties used to support audit activities including subject matter experts, translators or interpreters, contract drivers, or other support personnel shall be provided with relevant training on the IRMA standard and processes to be able to successfully execute their roles. This training can be delivered by the audit firm.

7.4 Personnel records

Section 7.4 of ISO 17021 defines requirements for maintenance of personnel records.

8. Information Requirements

8.1 Public information

Section 8.1 of ISO 17021 defines documents that audit firms must maintain publicly and those that must be made available upon request.

8.2 Verification statements

Section 8.2 of ISO 17021 lists requirements to be included on certification documents, and, for IRMA purposes, verification statements or letters of recognition. IRMA notes that this section is referred to in ISO 17021 as “Certification documents and verification statements.”

Additional IRMA Requirements

In addition to complying with this section 8.2 of ISO 17021:

31. If a audit firm verifies that a mine site meets the conditions for IRMA 100, IRMA 75 or IRMA 50, the audit firm shall issue a verification statement for that site.
32. If a mine does not reach an achievement level but agrees to publicly release a summary of its audit results, the audit firm shall issue a letter of recognition to the site that verifies that the mine site has undergone third-party assessment and acknowledges that the mine has met the requirements for IRMA Transparency.
33. A verification statement/letter of recognition must include:
 - a. The name of the audited site and its geographical location (i.e., country/region and description of site area in scope)
 - b. The name of the operating/owning company

- c. A descriptive scope of site activities/operations included in the IRMA assessment such that it is clear (what is excluded should not be in this statement but should be reasonably inferred by the included scope)
- d. A unique verification identification code based on IRMA's referencing system (See Annex G)
- e. The applicable version of the IRMA Standard
- f. Indication that the achievement level is associated with all relevant chapters (required for IRMA 50 or higher)
- g. The achievement level verified by the audit firm (e.g., IRMA 100, IRMA 75, IRMA 50) and a narrative explanation of the achievement level; or for IRMA Transparency, a narrative explanation and a list of verified scores by principle
- h. The most recent version of the IRMA logo, which shall be no smaller than the logo of the audit firm
- i. A clear statement to the effect that the verification statement/letter of recognition shall remain the property of the audit firm that issued it, and that the verification statement or letter of recognition and all copies or reproductions shall be returned or destroyed if requested by the audit firm and removed from any forms of publication
- j. The signature of the individual(s) associated with the audit firm who is responsible for issuing the verification statement/letter of recognition
- k. The full name and address of the audit firm issuing the verification decision
- l. The effective date of the most current verification statement and the expiration date
- m. In the event of issuing any revised assessment documents, a means to distinguish the revised documents from any prior obsolete documents

Informative Note: See Annex F for examples of a verification statement and a letter of recognition. Contact IRMA for the most recent version of the IRMA logo.

8.3 Reference to verification of achievement levels and use of marks

Section 8.3 of ISO 17021 sets requirements for use of certification marks, contractual arrangements for use of those marks, as well as matters of control and ownership. IRMA notes that this section is referred to in ISO 17021 as "Reference to certification and use of marks."

Additional IRMA Requirements

Informative Note: Within the IRMA system, participating sites are not certified and do not receive a certificate. Participating sites are verified, through third party assessment, for a recognized level of performance.

In addition to complying with this section 8.3 of ISO 17021:

34. The audit firm's agreements with the site shall reference the IRMA Communications and Claims Policy as the governing policy for any public claims made or other forms of representation of IRMA achievement.
35. The audit firm is expressly prohibited from offering alternative claims, use of IRMA logos, or achievement level logos other than those explicitly allowed in the IRMA Communications and Claims Policy and that have been earned in accordance with IRMA policies and procedures.
36. The audit firm shall:
 - a. Through legally enforceable arrangements require that the site submit to the audit firm all uses of the audit firm's logo and all public claims referring to the site's achievement level for pre-publication review and authorization by the audit firm and IRMA.
 - b. Within seven (7) calendar days of an incorrect reference being detected, inform the IRMA Secretariat in writing, including the corresponding action taken by the audit firm and any confirmed resolution.

8.4 Confidentiality

Section 8.4 of ISO 17021 sets requirements for use of confidential information, parties that must be covered by confidentiality agreements, and process for handling confidential information.

Additional IRMA Requirements

In addition to complying with this section 8.4 of ISO 17021:

37. Confidential information for the purpose of IRMA assessments will be as defined in this document and IRMA's participation agreements between IRMA and the audited site. Agreements with sites may not limit the sharing of information to less than that required by IRMA policies and procedures. If conditions related to confidentiality contradict, those contained in IRMA policies and procedures and IRMA's participation agreement will supersede those between the audit firm and the site.

8.5 Information exchange between a audit firm and the site

Section 8.5 of ISO 17021 lists requirements for types of information to be disseminated by audit firms to audited sites, as well as requirements for notification of changes by audit firms and audited sites.

Additional IRMA Requirements

In addition to complying with this section 8.5 of ISO 17021:

38. Information and updates provided to the audited site and required by Section 8.5 of ISO 17021 or the audit firm's own requirements shall be documented by the audit firm.
39. Notice of changes by a audit firm: The audit firm shall give audited sites and those applying for assessment, due notice (e.g., at least three (3) months, whenever possible) of any changes to its requirements for assessment. The audit firm shall verify that each site complies with the new requirements.
40. Notice of changes by a site holding a verification statement of achievement level: The audit firm shall require that the site inform the audit firm of incidents or events at the verified site that result in significant environmental or social impacts, and/or that are likely to negatively affect the mine's conformance with any of the critical requirements in the IRMA Standard or its ability to maintain performance at its current verified achievement level. This includes changes related to site ownership as well as significant changes to operations. Notification should occur as soon as possible after an event, incident, or material change.
41. The audit firm shall consider these and other changes that may affect the capability of the site to continue to fulfill the requirements of the IRMA Standard, including changes initiated by the site, and shall take action. Such action could include conducting desk reviews of relevant documentation, interviews, or unscheduled off-site or on-site audits that occur outside of the normal schedule of IRMA audits.
42. When IRMA introduces new or revised standard requirements that affect the audited site, the audit firm shall communicate these changes to all its IRMA audited sites within thirty (30) calendar days of receiving notice of the changes, or sooner if requested by IRMA. The audit firm shall verify the implementation of the changes by its sites and shall take action, as required by the scheme.
43. The audit firm shall produce detailed summaries of performance against individual requirements. A reporting function in the Mine Measure tool is under development; in the meantime, the Word template provided by IRMA shall be used.

44. The audit firm shall ensure that all data required by IRMA for reporting and audit recordkeeping is up to date and accurate at the end of each audit timeframe (e.g., by the audit publication date) and submitted per IRMA requirements.

9. Process Requirements

9.1 Pre-assessment activities

Section 9.1 of ISO 17021 sets requirements for content of the application, items to be included in the application review, and steps to be completed post-review. The section also defines the rules for audit programs and determination of audit time. IRMA notes that this section is referred to in ISO 17021 as “Pre-certification activities.”

Additional IRMA Requirements

In addition to complying with this section 9.1 of ISO 17021:

Application Review

45. After the IRMA Secretariat has accepted the applicant organization (the site) into the program, the audit firm shall review the site application form to determine their ability to conduct a third-party assessment. Review should include considerations such as conflict of interest, staff capacity, language capability, experience, or other relevant issues that relate to the firm’s capability to deliver an assessment per IRMA procedures. The review shall also consider whether any conditions associated with the proposed audited site or the surrounding environment preclude the audit firm from executing an IRMA audit as intended. Following the review of the application, the audit firm shall either accept or decline an invitation to provide third-party audit services. When the audit firm declines an invitation following review of the application, the reasons for declining shall be documented and communicated to the applicant and IRMA.

Contracting for Services

46. The audit firm shall notify the IRMA Secretariat as soon as possible (but no more than 5 business days) after signing an agreement for services with a mine applicant.
47. No aspect of the audit firm’s agreement with a site shall conflict with the clauses outlined in the IRMA Participation Agreement, which is signed by all mines/entities participating in IRMA’s program.

Multi-Site Assessments

48. Multi-site assessment (e.g., combining multiple sites into a single assessment) is NOT allowed, unless approved by IRMA. Where sites seek third party assessment for

multiple mine sites/activities located in the same close geographical region, and IRMA has approved the audit scope extension, the audit firm shall inform the site during the pre-assessment phase that in choosing this approach the performance of all sites will be combined in a single audit report, and that the rating for each requirement will reflect the score of the lowest performing site included in the assessment (i.e., final scores for each requirement will not be an average of the scores for all sites). If relevant, the publicly released auditor notes shall seek to document the variation at sites, both strengths and weaknesses.

Multi-Standard Assessments

49. The audit firm shall not offer to include an IRMA assessment as part of a combined multi-standards audit unless IRMA has reviewed the proposal and granted approval. The assurance process to be executed must meet or exceed the expectations of the IRMA assurance process.

Assessment Cycle Timeframes

The audit firm shall have processes in place to ensure that contracting, planning, and resourcing activities all the audit firm to be able to deliver audits and associated activities within the required timeframes of the assessment cycle, as stipulated below.

50. The IRMA assessment cycle covers three (3) years. The audit program for the initial assessment shall include a two-stage initial audit and one (1) surveillance audit. The first surveillance audit shall be carried out between twelve and eighteen (12 to 18) months after the formally recorded decision of achievement level. (See Section 9.6 for more on surveillance and formal reassessments audits)
51. The first independent reassessment audit shall be carried out and a decision of achievement issued within three (3) years after the formally recorded decision of achievement level. Planning for the reassessment process shall commence early in the third year to ensure there is sufficient time for carrying out audit and reporting activities prior to expiration of the prior achievement decision.
52. Requests for extensions to any of the timeframes outlined above must be approved by IRMA.

Determining Audit Time/Effort

53. The audit firm shall have processes in place to calculate the total time necessary to provide a comprehensive audit of the operations within the scope of the audit. Such processes shall address calculating the effort required to complete both stage 1 and stage 2 of the initial audit as well as desktop and on-site audit activities for subsequent audits. Audit time shall be sufficient to perform document reviews, staff and worker interviews, meaningful community engagement, and observation of operational areas

as well as areas of impact to evaluate evidence and provide an objective finding for every requirement within scope.

Informative Note: The International Accreditation Forum (IAF) Mandatory Document 5 (MD5) provides audit day calculation methodology for environmental management systems and health and safety management systems using site risk level (mines are classified as high risk) and total number of workers to calculate minimum audit days for initial management system audits. Using MD5 results in audit day determination that is generally consistent with the combined EHS components of an initial IRMA audit. The use of “decreasing factors” is not generally recommended given the detail required in an IRMA audit; however, “increasing factors” could be applied for more complex sites.

MD5 does not address audit days for verifying social performance, and therefore MD5 cannot fully inform the calculation of audit days. Given that social performance indicators make up over half of the IRMA standard, it is reasonable to extrapolate audit effort for social chapters using the combined outcome of the MD5 calculation for EHS chapters. IRMA notes that meaningful stakeholder engagement required as a part of IRMA audits can be time consuming due to the many logistical considerations.

54. On-site audit time is a subset of the total audit effort. Certification bodies shall ensure that processes to estimate the time needed on site to conduct the IRMA audit adequately accounts for time needed to: fulfill site-specific visitor obligations such as medical checks and training; review additional documents and records assembled by the site as evidence of performance; complete required worker interviews including transition time between interviews; access stakeholders at suitable locations including remote stakeholders; accommodate requests from specific stakeholders for audit participation; access all physical assets and areas of environmental interest including remote or off-site areas; meet training or security requirements; traverse geographic terrain including where altitude is a consideration; and more generally account for transit times within the site, within the community, and to and from accommodations. Audits of sites with challenging physical circumstances (such as road conditions, or distance to communities or operations) that require extended time shall not reduce the number of stakeholders or operating areas visited. Additional audit days or auditors might be required to account for these logistics. The adequacy of on-site audit time shall not be compromised by early scoping/costing that might have underestimated the time required; a audit firm shall have means to adjust the calculated audit time based on the outcome of the Stage 1 or other information to ensure an adequate audit.
55. When using audit time calculation tools or procedures, the audit firm shall not count time spent by experts, translators, or other support team members as meeting required audit time.
56. Audit time required for surveillance audits shall be based on the minimum scope requirements and all additional areas of interest agreed upon between the audit firm, the site, and IRMA (as applicable).

57. Audit time for reassessments will generally be less than that required for the initial audit. However, processes to calculate audit effort shall consider, among other things: changes to the scope, operations, key personnel, extent of corrective actions to verify; anticipated achievement level; and feedback from stakeholders since the previous audit(s) including request for consultation or participation.
58. A reduction of on-site audit time may be justified if not all chapters or requirements in the IRMA Standard are applicable to the site's operations. Also, sites may request that particular requirements not be assessed if the site knows these requirements are not being met. This could also result in reduced audit time.

9.2 Planning audits

Section 9.2 of ISO 17021 sets requirements for determining audit objectives, scope, and criteria, as well as selection and assignment of audit teams, and defines rules for involvement of observers, guides, and technical experts. The section also identifies requirements surrounding preparation of an audit plan and its communication to sites, as well as communication of audit team tasks and communication about audit team members.

Additional IRMA Requirements

In addition to complying with this section 9.2 of ISO 17021:

59. At least fourteen (14) calendar days prior to initiating audit activities (including desktop auditing), the audit firm shall share with the IRMA Secretariat the names and biographies of proposed members of the audit team including the lead auditor, auditors, and technical experts, and identify the proposed areas/chapters assigned to each auditor. IRMA has the right to reject proposed team members. Changes to audit team members after initial assignment shall be communicated to IRMA for approval.

Use of Experts

60. Any technical experts used during audits shall be adequately briefed by the audit team leader on the responsibilities of each audit team member. The audit team leader shall ensure that the technical expert has received the necessary background documentation well in advance, and that a meeting has been arranged to provide a detailed briefing prior to the audit itself. Technical experts should be paired with an auditor who will incorporate their insights into the audit outcomes.

Use of Interpreters

61. If interpreters are required to assist during community or stakeholder engagements and worker interviews, the audit firm shall not use interpreters provided by the site. Additionally, audit firms shall take reasonable steps to ensure that interpreters do not

have conflicts of interest or personal relationships that may influence the willingness of participants to speak openly during audit interviews.

Informative Note: To the extent possible, care should be taken to not hire interpreters from local communities if they have previously worked for the mine or have relatives or friends who work for the mine, or if they have previously voiced opposition to the mine. To the extent possible, professional interpreters should have no direct relationship to affected communities. Resources for interpreters can include representatives from academic institutions or professional translation services with the necessary language skills.

62. If an interpreter influences or interferes with the audit process or the outcome of the audit, the audit team leader shall ask them to stop doing so. If the request is not respected, the audit team leader shall request the interpreter to leave the audit. If any conflict arises from this situation and agreement cannot be reached, and if the audit cannot continue without the interpreter, the audit team leader may have to terminate the audit at the expense of the site. If an audit is terminated due to an unresolved conflict, an additional audit shall be scheduled once the conflict has been settled.

On Site Audit Planning

63. The audit announcement, assessment timeline, audit plan, and the names of all audit team members shall be communicated to the site, and the dates of the audit and timing of audit announcement shall be agreed with the site. Agreed upon timelines shall be compliant with IRMA procedures.

64. In preparation of the audit, the audit team leader or an appointed team member shall complete the following:

- a. Obtain a comprehensive understanding of the site's systems, facilities, operations, and related activities through the review of documentation and interviews.
- b. Confirm that the required facilities, equipment, location(s), operational area(s), personnel, and site's contractors or subcontractors are accessible and present at the time of the audit and that operations will be active during the audit.
- c. Ensure that adequate guides to facilitate on-site audit activities have been assigned and will be available throughout the duration of the audit.
- d. Review stakeholder comments and assign team members responsible for interviewing stakeholders that have reached out independent of scheduled stakeholder engagements.
- e. Research presence of local communities, stakeholders, NGOs, government officials, labor unions, and other interested parties and plan interviews.

65. The audit plan shall include or refer to preliminary dates and locations where stakeholder interviews will be conducted.

On Site Audit Announcement

66. The audit firm shall prepare an announcement for each on-site audit.

- a. At least seven calendar days prior to posting on the audit firm website, the audit firm shall submit to IRMA drafts of public announcements and plans for dissemination to interested stakeholders, local communities, and workers. A final version of the announcement shall be shared with IRMA at least 30 calendar days prior to the first day of audits as outlined below, to be posted on the IRMA website.
- b. Where audits occur in areas that speak a language other than English, announcements shall be prepared in each language.
- c. The announcement shall provide a general timeline for the audit process, and clearly state that stakeholders interested in providing input on mine site performance may contact the audit firm prior to or during the audit.
- d. Contact information for the audit firm shall be provided in every form of announcement. Contact information provided should be either an audit team member or a source that will be monitored daily including during the audit. This could include phone numbers, WhatsApp, or other social media/texting services, or a web-based contact page.

67. The audit firm shall design and execute a communication plan to reach a majority of stakeholders and interested parties, including under-represented persons or communities (e.g., remote persons, indigenous communities).

- a. At least thirty (30) calendar days prior to the first day of on-site audits for initial assessment and reassessment audits and at least 30 calendar days prior to the commencement of surveillance audits, the audit announcement shall be posted on the audit firm website and shared with relevant stakeholders identified during stakeholder identification and any that reached out directly to the audit firm or shared with the audit firm by the mine site or IRMA.
- b. In addition to web-based announcements and direct contact, other relevant means of public announcement shall be assessed and used to reflect the most effective means of communication with local stakeholders and could include radio, newspaper, physical posting, announcements within organized community groups, or other options as appropriate.

Informative Note: See the Assurance Manual for an example of a stakeholder notification announcement.

68. The audit firm shall notify individuals on its stakeholder list (see section 9.10) of the upcoming audit, and invite them to:
- a. Submit to the audit firm any information they deem relevant for establishing whether the site's mining project conforms with the IRMA Standard's requirements.
 - b. Submit to the audit firm suggestions for additional stakeholders that could be invited for input to the audit.
 - c. Register their interest in being interviewed by the audit firm during the audit, either on-site or remotely.
69. Where identified stakeholders have no access or limited access to the internet that might prevent interested stakeholders from providing input or participating in the audit process (e.g., in remote or less developed areas), the audit firm shall provide them with the information listed in this section through means that are suitable for them.
70. The audit firm shall acknowledge receipt of all stakeholder submissions.
71. Prior to publication of any audit report, the audit firm shall respond in writing to each stakeholder that provided comments to explain how their comments were considered by the audit team.
72. Information disclosed to stakeholders shall not include any confidential information or detailed information about the finding(s) of the audit beyond what is provided in the public report.

On Site Assessment Timeline

73. The audit firm shall prepare and share with the site an assessment timeline for the audit that details activities and corresponding timelines outlined in IRMA procedures.
74. Allowable timeframes for completing certain tasks may vary from standard IRMA procedures if there are extenuating circumstances (e.g., observance of national/cultural holidays), if there is agreement between the audit firm and site.
75. When the assessment timeline for the audit is finalized the audit firm shall share this information with IRMA Secretariat and stakeholders.
76. The assessment timeline shall be in local language(s) and in English.

9.3 Initial assessment

Section 9.3 of ISO 17021 describes the requirements for the purpose and necessary steps for stage 1 and stage 2 of the initial audit.

Additional IRMA Requirements

In addition to complying with this section 9.3 of ISO 17021:

77. The audit firm shall only commence stage 1 of the audit after the site has been accepted into the IRMA program by the IRMA Secretariat and a participation agreement has been signed between the audited facility and IRMA.
78. Certification bodies may provide insights into effective use of the IRMA online Self-Assessment Tool (Mine Measure, available at: tools.responsiblemining.net); however, such insights shall not include consulting on the site's performance.
79. The audit firm together with the site shall decide whether stage 1 of the audit is to be conducted on-site, partially on-site, or entirely remotely. The decision shall be documented, and the site informed. The decision shall be based on an assessment considering:
 - a. Size
 - b. Location
 - c. Complexity of operation
 - d. Stakeholder input received
 - e. Complaints received
 - f. Feedback from IRMA Secretariat
 - g. Other risk factors to be determined by the audit firm
80. The audit firm shall develop an audit plan for stage 1 of the audit and shall send it to the site as described in section 9.2.

Informative Note: All the steps included in stage 1 of the audit are required during initial assessment. Some stage 1 steps will be necessary for reassessment audits.

81. Stage 1 of the audit shall include an opening and a closing meeting.
82. In addition to the objectives of a stage 1 audit listed in 9.3.1.2.2 of ISO 17021, the following steps shall be completed:
 - a. Review any unresolved matters from the application process.
 - b. Verify the site's realistic target IRMA achievement level.
 - c. Determine the site's awareness and recognition of relevant local norms and regulatory and legal requirements.

- d. Conduct research (e.g., internet) to identify publicly reported information regarding relevant performance of the mine (e.g., recognition, complaints, events).
 - e. Gather information necessary to initiate stakeholder identification and engagement planning for stage 2.
 - f. Agree on the information/documents and operations that must be made available by the site for stage 2 of the audit.
 - g. Review the proposed allocation of resources for stage 2 against the draft audit plan and agree with the site on the details of stage 2 of the audit. If the site wishes to proceed with a particular stage 2 schedule despite concerns expressed by the audit firm regarding the mine's readiness, the audit firm may require the site to sign a waiver acknowledging that concerns have been raised by the audit firm.
 - h. Review information received by stakeholders to identify potential challenges regarding the site's performance with the IRMA Standard.
 - i. Make the site aware of concerns raised by stakeholders that will need to be addressed during stage 2 of the audit.
83. No more than twelve (12) months shall be allowed to pass between the opening meeting of stage 1 of the audit and the opening meeting of stage 2 of the audit unless there are unavoidable or extenuating circumstances. If more time is required, the audit firm shall consider the need to repeat all or part of stage 1. If a decision is made to not repeat stage 1 of the audit, the audit firm shall require the site to provide a written attestation stating that no material changes in the management system have occurred between stages 1 and 2 of the audit.
84. In the absence of extenuating circumstances, the stage 1 and stage 2 audits shall be overseen by the same audit team leader.
85. All efforts shall be made to use the same audit team during both the stage 1 and stage 2 audits. Where this cannot be achieved, the audit firm shall, at its own expense, properly transfer knowledge between auditors to provide consistency, continuity, and minimal or no audit schedule disruption.
86. The assessment shall consider information and evidence presented by the audited operations or other interested parties to support or refute statements made by the site during the application process that one or more IRMA Standard chapters or requirements are not applicable at the mine site under review.
87. If a site chooses to execute corrective actions to improve their performance following the initial on-site assessment, the audit firm shall determine whether off-site or on-site verification is required to verify progress of performance ratings during subsequent audits or evaluate performance following the implementation of corrective action.

Justification for on-site or off-site verification shall be recorded as part of the audit scoping documentation. This determination shall be conducted by the lead auditor.

Informative Note: In extreme circumstances, an audit could be terminated if the audited site is clearly not prepared. As described in the IRMA Assurance Manual, the site can delay the stage 2 audit to make progress toward achievement. In this case, IRMA requests that the site, the audit firm, and IRMA review the situation to determine the best approach to continuing the audit process, if desired by the site.

9.4 Conducting audits

Section 9.4 of ISO 17021 describes the requirements for on-site auditing including conducting opening and closing meetings, communication and obtaining information during audits, identifying and recording audit findings, and preparing audit conclusions and reports. This applies to all audits, including initial audits. The section also defines rules for conducting root cause analyses and addressing nonconformities. For the purpose of IRMA performance assessment, IRMA does not use the language of ISO 17021 for root cause analysis; however, consistent with the IRMA Standard, we encourage the same intention when planning performance improvement, and IRMA acknowledges that this is best developed between audited sites and affected stakeholders.

Additional IRMA Requirements

In addition to complying with this section 9.4 of ISO 17021:

88. Auditors shall follow ISO 19011 requirements when conducting audits.

Informative Note: “On-site” audits must include on-site auditing activities but may also include remote access to electronic information that supplements the on-site audit. In extraordinary circumstances, IRMA may grant approval to conduct virtual or remote auditing in place of some or all on-site audit activities. If such a review were approved, the limits of the assessment (lacking on-site verification) would have to be transparently shared.

89. The audit team shall use “Means of Verification” or similar information provided by IRMA as a guide when reviewing site evidence and corroborating conclusions with multiple sources.

90. Auditors shall include all operational areas of the site in initial and re-assessment audits. Where exceptions occur (e.g., areas of the site will not be observed), this decision must be made by the lead auditor and without influence by the site. Reasons for not observing areas could include safety risks, difficulty accessing the area, or if the area has been previously determined by the audit team to be very low risk.

Informative Note: Auditors can apply “sampling” methodology to review of records where such records are voluminous; an emphasis should be placed on records most relevant to the related IRMA requirement.

91. Interviews shall include interviews with company management and key staff including subject matter experts associated with the operations. This might also include external consultants, especially where external consultants are acting as the subject matter experts for the audited site.
92. Interviews shall include a representative number of workers, including operational personnel, non-operational/administrative personnel, contracted personnel, and part-time workers. The workers to be interviewed shall be chosen by the audit team. The audit firm shall conduct a mix of individual and group interviews and shall abide by the requirements in the Assurance Manual to determine the number of workers and interviews. If the audit team has reason to deviate from the provisions in the table, this shall be documented and justified in the site file.

Informative Note: Audit teams will want to consider planning for more than the minimum requirements to ensure that unexpected changes in participation do not result in fewer than the minimum number of interviewed workers. Also, based on site characteristics and cultural nuances, there might be reason to adjust the ratio of individual and group interviews; however, group interviews should not be substituted for individual interviews simply for efficiency. In any case, the minimum number of workers interviewed should still be met.

- a. Workers and their representatives (if applicable) shall be interviewed in a confidential setting without any supervision or management personnel present. If a trade union exists, a trade union representative shall be permitted to attend the interview at the request of the interviewee(s).
- b. The audit team shall conduct worker interviews off-site where this is deemed appropriate due to confidentiality or comfort issues. Off-site interviews shall be held at a location where the interviewed workers feel comfortable sharing their views and experiences with the auditors. Auditors may seek the support of local organizations, including unions or similar worker organizations trusted by workers, to identify appropriate interview processes and location.
- c. The audit team shall ensure that a representative number of group interviews provide an opportunity for under-represented or vulnerable workers to speak freely; auditors shall follow the Assurance Manual to properly execute this process. Group interviews shall be provided for diverse representation of gender, race, nationality, ethnicity, social and indigenous origin, disability, age, marital status, veteran status, and worker demographics such as full or part-time, local vs. migrant, direct or contract, a variety of shifts, union membership, or production or non-production/administrative (including security, housekeeping and maintenance, healthcare, office administration, and others).

- d. Interviews shall be held with individuals from contracted or subcontracted companies and suppliers. Where contractors or subcontractors use migrant, temporary, and contract laborers, they shall be sampled for interviews.
- e. If a worker prefers to be interviewed privately without the presence of other workers, the audit team shall accommodate their request.
- f. Leadership representatives of labor unions shall be included in planned interviews (but counted separate from worker interviews unless the leadership representative is also an employee, such as an elected representative).
- g. The audit team shall provide workers with the audit team's contact information to allow additional sharing of information following the on-site scheduled interview.

Informative Note: The audit team should make efforts to consider and incorporate follow-up communications from workers that are received after the on-site audit but prior to the final report. This expectation reflects the possibility that workers might not have been prepared for the nature of questions during the interview or might have been uncomfortable with the interview setting or process.

- 93. If anecdotal or other information obtained during worker interviews does not corroborate significant testimony or evidence otherwise obtained (e.g., from mine site staff) or contradicts evidence otherwise obtained, the audit firm shall gather additional evidence to verify the performance rating assigned.
- 94. Interviews shall include external stakeholders, including, if relevant, those that have registered their interest in being interviewed.
 - a. Interviews shall be in person, when possible, and convenient to the interviewee as needed, even if additional travel is required by the auditors. Some interviews, such as government officials who might be located far from the audited facility, are suited for remote interview.
 - b. Community stakeholder interviews should include relevant and representative individuals including local and state government, non-governmental organizations (NGOs), indigenous groups and traditional leaders, communities and community groups, beneficiaries (e.g., organizations that receive money from the operation), academics and researchers, and individual stakeholders express interest in participation.
 - c. Where engagement planning involves a subset of all external stakeholders, the audit firm shall develop a recommended plan for subsequent audits to ensure all external stakeholders that are interested in and willing to participate are included within the current audit cycle (e.g., initial, surveillance, and reassessment audit).

d. The number of interviews and length of time spent with community and other external stakeholders shall be commensurate with the number of relevant chapters and issues that require stakeholder input to verify the mine's conformance.

95. The audit firm shall maintain a list of interviewed individuals, provided participants are willing to be documented by name. This list shall not be shared with the site organization/management (even if the site facilitated interviews) or as part of the audit report. The list shall be used to ensure that different individuals are interviewed during subsequent audits or to do follow-up interviews at future audits where appropriate. Lists of those interviewed at previous audits shall be maintained by the audit firm and provided to the subsequent audit team prior to each audit.

96. The audit team shall prepare working notes that document the audit activities of each auditor and evidence considered including interviewees, physical observations, and documents.

97. The audit firm shall evaluate the site's performance against each specific requirement and sub-requirement of the IRMA standard, determine an accurate rating based on the language of the Standard and any guidance provided by IRMA regarding interpretation, and document the rationale.

98. When there are IRMA requirements that have sub-requirements (e.g., a, b, c), the assessment of ratings shall consider all the requirements and result in an overall weighted rating based on the degree to which each sub-requirement is met.

Informative Note: Because IRMA audits provide ratings associated with levels of performance and not exceptions to requirements, the outcome of an IRMA audit is not the identification of nonconformities. However, audit firms can calibrate their internal management system references to "nonconformities" to the performance ratings of IRMA as follows: a major nonconformity is equivalent to "does not meet" or "partially meets;" a minor nonconformity is equivalent to "substantially meets."

99. Where sites have prepared a corrective action plan to address deficiencies that have been resolved prior to their next full audit, and the audit firm determines that the plan would not adequately close the gap, the audit firm shall advise the site of deficiencies and require the site to rectify the plan, prior to acceptance. If sites need additional time to correct deficiencies with the corrective action plan, the audit firm should define a timeline for resubmitting the plans.

100. The lead auditor or another person appointed by the audit firm (e.g., a project or program manager), in conjunction with the audit team, shall be responsible for the preparation of the audit report.

101. The audit report shall provide an accurate, concise, and clear record of the audit to enable an informed achievement decision to be made. The report shall use IRMA provided report templates and shall contain the minimum report contents described in the IRMA Assurance Manual.

102. All draft and final audit reports shall be written in English and up to two additional languages representing the dominant language(s) of the stakeholder groups identified.

103. The audit firm shall conform to the report preparation and review and timelines as prescribed in the IRMA Assurance Manual.

104. The audit firm shall consider each comment resulting from review by IRMA (or designated party) and each error of fact raised by the site and make necessary changes to the audit report.

105. Prior to publication of the audit report, the audit firm shall give the site up to 5 business days to request redaction of confidential information or sensitive information that may endanger the safety of any person. audit firms may remove details if the general substance of the information is reflected in the audit report, and enough information is conveyed to provide sufficient rationale for the particular rating.

Informative Note: Use of redaction should be limited. The intent is not to remove information that may present a negative view of a mine's performance, but rather, allow for redaction of information that constitutes legitimate confidential business information as defined by IRMA, legally protected information, or information that may pose a risk to the safety of individuals. For example, if there is a lawsuit pending, no names need be revealed but the general purpose of the suit should be included; or if there were incidents of harassment the names of the complainants must not be mentioned.

106. For all audits (e.g., initial, surveillance, reassessment), the audit firm shall complete a summary audit report within fifteen (15) calendar days of the achievement decision and shall send it to the IRMA Secretariat for publication.

Informative Note: Certification bodies can prepare more detailed reports for their sites beyond what is required for the IRMA public report.

107. The audit firm shall notify IRMA within 24 hours if any of the following are identified during an onsite assessment:

- a. Assessors are in danger or threat of danger because of the planned IRMA audit or due to actions taken by the site.

- b. Stakeholders experience threats or retaliation for participating in the assurance process.
- c. Assessors are denied access by the site to documents, locations, or individuals necessary for the completion of the assessment.
- d. Assessors find evidence of serious fraud, bribery, or corruption, including links to criminal activity.

9.5 Level of achievement decision

Section 9.5 of ISO 17021 contains requirements around the authority for achievement level decision making, and actions that must be completed prior to any achievement level decision being made. IRMA notes that the corresponding ISO 17021 section is referred to as “Certification decision.”

Additional IRMA Requirements

In addition to complying with this section 9.5 of ISO 17021:

- 108. The information provided by the audit team to the audit firm for the achievement level decision shall include any comments from the IRMA Assurance Director.
- 109. The audit firm shall not issue or re-issue an IRMA 100 verification if any requirements have been rated “does not meet” or “partially meets” or “not assessed.” Verification statements for achievement levels of IRMA 50 and IRMA 75 may not be awarded if critical requirements have been rated “does not meet” or “partially meets” or “not assessed.” Verification statements for IRMA 50 and 75 may be awarded if non-critical requirements have been rated “does not meet” or “partially meets” or “not assessed,” provided that the calculated scores for each principle meet the requirements for that verification level. Note, this does not include requirements or chapters that are assessed as not relevant.
- 110. In all cases, a audit firm can issue a verification of achievement only if the full public report clearly identifying the rated performance against all requirements will be released.

Transfer of Site between Certification Bodies

- 111. Although not encouraged by IRMA, the transfer of sites from one Audit Firm to another is allowed. Transfers may only occur once within each 3-year assessment cycle unless otherwise authorized by IRMA. The succeeding audit firm shall propose a transfer date to the preceding audit firm on which all rights and obligations for maintaining the verified level of achievement shall be passed from the preceding to the succeeding

audit firm. Both audit firms shall keep a record of the agreed date. The audited facility shall be notified of the proposed transfer date and agree to it.

112. The expiration date of the transferred achievement decision, the scope of the assessment, and the schedule for required surveillance and reassessments shall all remain the same as the preceding audit firm. All ratings assigned by the preceding audit firm shall remain applicable.
113. Certification bodies accepting transfer sites shall sign a new contract with the site and shall inform IRMA Secretariat of the signing of the contract no later than 7 calendar days after the contract is signed. As authorized by the audited site, IRMA shall provide the audit firm with access to the site data in the self-assessment and audit preparation tool.
114. Certification bodies transferring responsibility to a new audit firm shall, upon request, provide all the mandatory audit information subject to transfer, as specified in the IRMA Assurance Manual to the new audit firm.
115. Certification bodies that transfer responsibility for an ongoing assessment program shall retain documents and records as specified in the IRMA Assurance Manual.

9.6 Maintaining (through surveillance and reassessment audits), suspending, withdrawing, and downgrading levels of achievement

Section 9.6 of ISO 17021 sets requirements for surveillance and reassessment activities and audits, scope expansion or reduction, short notice audits, as well as suspension, withdrawal, and transfer. and reduction of the assessment scope.

Additional IRMA Requirements

In addition to complying with this section 9.6 of ISO 17021:

116. The audit firm shall continue to authorize the audited site's verified achievement levels provided that the site continues to demonstrate recognized performance levels in audits and abides by IRMA policies and procedures related to the assurance process, including participation in ongoing assessment cycle audits.

Surveillance Audits

117. The audit firm shall carry out one (1) surveillance audit following the initial audit and all subsequent reassessment audits to evaluate the site's continued performance against the IRMA Standard. The surveillance audits shall take place no more than eighteen (18) months after the effective date of the verification of achievement.

118. Surveillance activities shall include a desk review of evidence, and, except in exceptional circumstances, an on-site audit.
119. The audit firm shall review the following information to help inform the scope of surveillance audit activities:
- a. The site's complaints records (stakeholder and worker) since the last audit
 - b. The site's occupational health and safety records (e.g., incidents, accidents, injuries, fatalities) since the last audit
 - c. Any changes to operational plans or the operating environment since the preceding audit
 - d. Stakeholder input received by the audit firm following the previous audit, including requests for participation
 - e. On-line or other public sources of data regarding complaints, recognition, incidents, legal proceedings related to the site's performance as measured against the IRMA standard
120. The scope of the surveillance audit shall include, at minimum:
- a. All critical requirements and the implementation of corrective actions, if relevant
 - b. Chapter 1.1 of the IRMA Standard, including any changes that have occurred in legislation or regulations since the previous audit
 - c. IRMA Standard requirements for which stakeholder input related to performance concerns has been received since the previous audit
 - d. Requirements that may be affected by any material changes in the mining operation, management system, or management structure that occurred since the prior audit
 - e. Requirements that are associated with issues identified by auditors, the company or stakeholders as being high risk (e.g., issues identified during the ESIA or other risk or impact assessments as having a high potential for causing significant social, environmental or health impacts if not managed well)
 - f. Determinations of applicability to determine if new circumstances could affect the applicability of chapters (any chapters previously determined to be not applicable or applicable at the time of the surveillance audit the full chapter shall be audited in the surveillance audit, unless addressed in a special audit)

121. Surveillance audits shall be announced in accordance with public announcement requirements for audits (e.g., announcement upon commencement and prior to on-site audit activities).

122. Surveillance audits shall include interviews with mine site staff, workers, and stakeholders to assess implementation of corrective actions and determine performance levels for all requirements in scope.

123. The audit firm shall prepare a surveillance audit report that provides an overall summary but shall not update the site's achievement level unless the assessment concludes that the previously issued level of achievement requires suspension or withdrawal. If this occurs, the audit firm shall reflect this in the audit report and shall inform the mine site that all public references to the site's achievement level must be updated accordingly.

124. The reporting timeframe shall conform to the timelines specified in the IRMA Assurance Manual; however, given the abbreviated nature of the surveillance audit scope, the audit reporting effort should be expedited whenever possible.

Reassessment Audits

125. The audit firm shall commence the reassessment process early in the third (3rd) year following initial assessment. In doing so, they shall consult with the site to ensure that the timing of reassessment activities accounts for sufficient time to plan, prepare for, conduct, and report on the audit.

126. The audit planning shall ensure that auditing, stakeholder planning, and reporting activities can be completed with a new achievement effective date issued prior to the expiration of the existing achievement decision date.

127. The reassessment audit shall include audit planning (section 9.2) and follow stage 2 requirements. During audit planning, the scope of a desktop review will be determined.

Informative Note: If there have been changes or updates to policies, assessments, mine operational plans, management plans, mitigation plans, monitoring programs and data, or new documentation related to changes in legal compliance, suppliers, stakeholder engagement or stakeholder complaints, or other relevant documents, there will likely be the need for desktop review of these materials.

128. The audit firm shall notify the site and IRMA of an impending lapse sixty (60) calendar days in advance of the expiration date. If the valid period has lapsed, the achievement shall be temporarily suspended.

129. The audit firm shall report to IRMA Secretariat any changes in scope for a site participating in the third-party assessment process within five (5) business days of the change in scope being issued.
130. The audit firm may suspend or withdraw a verification of achievement level for contractual, administrative or performance reasons.
131. Certification bodies shall provide notice and rationale to IRMA of pending suspensions or withdrawals in advance of taking action.
132. Mines may appeal a suspension or withdrawal by contacting the audit firm within 14 calendar days from the date that they were notified of the suspension or withdrawal. (See also section 9.7, below)
133. A suspension because of failure to achieve required performance against critical requirements (or for IRMA 100 sites all requirements) must be addressed within six (6) months of the suspension date. A suspension that occurs because of performance related to noncritical requirements for all sites except IRMA 100 must be addressed by the next surveillance or reassessment audit, whichever is soonest. Suspension may be extended for a period of no more than six months to allow the site more time to correct performance (upon justification and at the discretion of the audit firm and the IRMA Secretariat).
134. The date of suspension or withdrawal shall be the date the decision was taken by the audit firm.
135. The site may voluntarily decide to cancel its participation in the IRMA third party assessment program. In such an event, the date of cancellation shall be the date the site informs the audit firm of its decision to cancel.
136. The audit firm shall notify the IRMA Secretariat of a final decision regarding suspension or withdrawal within five (5) business days of the decision.
137. In the event of a suspension or withdrawal of an achievement level, audit firms shall request evidence from audited sites that they have informed purchasers of the change in achievement status; this shall also be provided to IRMA. All published forms of claims shall be removed in accordance with IRMA's Communications and Claims Policy.

Short Notice Audits

138. Short notice audits may be necessary at short notice to follow up on the completion of corrective action plans, investigate complaints or significant events, in response to material changes at the site, following a transfer of site ownership, or as follow up on suspended sites. Such audits may be performed remotely or on site, depending on the subject of the audit.

139. If an audited site changes ownership, audit firms shall determine the action required to assess the continued commitment to IRMA by new ownership including the intended continuation of existing systems and processes. The audit firm shall determine the timing and nature of inquiry and assessment, as necessary, to ensure that the site's current recognized achievement under IRMA continues to be valid. This could include an accelerated audit schedule or an off-cycle or short-notice audit.

Informative Note: Short-notice audits may be necessary, for example, due to changes in mining processes, mine expansions or changes in a mine's operating context that may lead to previously irrelevant IRMA Standard chapters or requirements becoming relevant.

140. Where appropriate and for the purpose of collecting all relevant information, the audit firm may choose to notify none, some or all the potential stakeholders and interested parties prior to a short-notice audit. IRMA shall be notified prior to conducting such audits.

9.7 Appeals

Section 9.7 of ISO 17021 defines rules for required steps and timelines when dealing with appeals.

Additional IRMA Requirements

In addition to complying with this section 9.7 of ISO 17021:

141. The audit firm shall inform the IRMA Secretariat that an appeal has been filed within seven (7) calendar days of its receipt.

142. The audit firm shall send a summary report to the IRMA Secretariat documenting the subject of the appeal, the agreed upon resolution, and the outcome. This summary report shall consider confidentiality.

9.8 Complaints

Section 9.8 of ISO 17021 defines rules for required steps and timelines when dealing with complaints.

Additional IRMA Requirements

143. In addition to complying with section 9.8 of ISO 17021, complaints regarding the audit firm's performance shall follow IRMA's Issuance Resolution System.

144. The audit firm shall inform the IRMA Secretariat that a complaint has been filed within seven (7) calendar days of its receipt.

145. The audit firm shall send a summary report to the IRMA Secretariat documenting the outcome of the complaint. This summary report shall consider confidentiality.

9.9 Site records

Section 9.9 of ISO 17021 sets requirements for types of records to be maintained and required procedures for record maintenance.

Additional IRMA Requirements

In addition to complying with this section 9.9 of ISO 17021:

146. Site records shall be maintained for at least 10 (ten) years.
147. Records required to be retained related to IRMA assessments are described fully in the IRMA Assurance Manual, and include (but are not limited to) the following:
- a. Signed contracts/agreements
 - b. Stage 1 and Stage 2 audit team and other participants, audit plans, opening and closing meetings, background research, stakeholder identification and planning, audit interviewees (internal and external), auditor notes, record of documentation reviewed, photos and videos, and other auditing tools
 - c. Reporting documentation including draft documents and comments/responses, letter of achievement, assessment review, performance improvement plans prepared by site.
 - d. Communication with stakeholders including complaints and feedback, press releases, and announcements.

9.10 Stakeholder engagement

This section is composed of IRMA requirements only.

148. Stakeholder engagement is a key component of the IRMA program. The requirements of how audit firms shall engage stakeholders in the application process and subsequent assessment cycles are presented in the IRMA Assurance Manual.
149. The audit firm shall prepare a stakeholder inventory for the audited site that includes all known and likely stakeholders, representing the breadth of stakeholders defined by IRMA in Annex A, Terms and Definitions and in the IRMA Assurance Manual. The audit firm may use a stakeholder inventory provided by the site as a starting point for the analysis and list but shall engage in further research activities to complement

the inventory. Activities shall include researching published studies, articles, and data about the site.

150. The audit firm shall send its stakeholder list to the IRMA Secretariat at least one month prior to the first day of stage 2 of the audit. In doing so, the audit firm shall respect if a stakeholder has requested strict anonymity.

151. The audit firm shall devise a stakeholder engagement plan that provides for a wide cross-section of input from diverse stakeholders and places a priority on stakeholder engagement that considers and accommodates stakeholders that might be under-represented. The stakeholder engagement plan shall consider:

- a. The scale, scope, and complexity of the site.
- b. The level and nature of any past, current, and anticipated conflicts with stakeholders.
- c. The likelihood of controversy around the audit.
- d. Inclusion of stakeholders not previously consulted.

152. In reaching out to stakeholders, the audit firm shall ensure that its communication and approach is culturally appropriate and takes account of stakeholders' technological capabilities.

153. The audit firm shall ensure that the ways for stakeholders to provide input and feedback are culturally appropriate, accessible, responsive to their needs, and varied where appropriate.

154. In planning and carrying out audits, the audit firm shall plan the stakeholder engagement time to accommodate stakeholder availability and cultural norms including timelines, ceremony, participation and leadership, and appropriate venues to ensure that the audit has provided sufficient opportunity to participate.

155. The audit firm shall have a readily accessible and documented mechanism that allows stakeholder comments to be submitted at any time during the validity of an assessment cycle, and that specifies how those comments are to be taken into consideration during the audit.

10. Management System Requirements For Certification Bodies

Section 10 of ISO 17021 outlines the options for compliance of audit firm's management system:

- Option A: General management system requirements
- Option B: Management system requirements in accordance with ISO 9001

Additional IRMA Requirements

In addition to complying with this section 10 of ISO 17021:

156. The audit firm's management system shall also be capable of supporting and demonstrating the consistent achievement of the IRMA assurance process requirements [this document].

The audit firm shall cooperate with all prescribed audit firm oversight requirements conducted by IRMA or an external body acting on behalf of IRMA.

ANNEXES

Annex A: Terms and Definitions

The table below defines important terms used in this document. In addition, it repeats relevant terms and definitions from the IRMA Standard. The reader should have access to the latest version of the approved IRMA Standard to have a complete overview of terms and definitions used in the IRMA system. The table does not repeat terms and definitions contained in ISO/IEC 17021 unless they have been changed to fit the IRMA context.

Table 1: Terms and definitions

Term	Definition
Appeal	Request by a site or a stakeholder for reconsideration of a decision made by the audit firm or IRMA (Adapted from ISO/IEC 17000:2020).
Applicant (also Site)	Legal entity applying for independent third-party assessment of a mining project or operating site (the operating company).
Application phase	Period from the site and audit firm agreeing to the scope of the assessment to the start date of the Verification Statement, covering activities such as the review of the application form and stage 1 and 2 of audits.
Assessment cycle	Period covered from one achievement decision to the next, including a start and expiration date.
Assessment timeline	Time from the announcement of the audit to the publication of the final audit report. The timeline identifies steps in the assessment process that are critical to decision making, such as periods for stakeholder engagement. The assessment timeline is applicable to stage 2 of an audit only.
Associated facility	Any facility owned by the operating company that is located on or near to the mine lease/property and is related to the mining project (including ore processing facilities, stationary physical property such as power plants, roads, railroads, borrow areas, fuel production or preparation facilities, parking areas, shops, offices, housing facilities, storage facilities and others).
Audit	Systematic, independent, documented process for obtaining records, statements of fact or other relevant information and assessing them objectively to determine the extent to which specified requirements are fulfilled (ISO/IEC 17000:2005).
Audit evidence	Records, statements of fact or other information which are relevant to the audit criteria and verifiable. Note: Audit evidence can be qualitative or quantitative (ISO 19011:2011).

Term	Definition
Audit plan	A document that forms the basis for agreement regarding the conduct and scheduling of audit activities and is prepared prior to each audit.
Audit program	Covers the full assessment cycle. It identifies the required audit activities and covers the initial audit or reassessment audit (whichever is applicable) and at least one (1) surveillance audit.
Audit team	One or more auditors conducting the audit, supported by technical experts as necessary
Can	Indicates a possibility or a capability.
Audit Firm	Body that performs conformity assessment services. For IRMA assessments, a audit firm requires formal approval by IRMA to assess performance against the IRMA standard.
Audit Firm personnel	Includes committee members, contractors, or individuals acting on behalf of the audit firm.
Complaint	Expression of dissatisfaction, other than an appeal, by any person or organization, relating to the activities or lack of activities of an IRMA-audited facility, a audit firm, or an accreditation body, where a response is expected (Adapted from ISO/IEC 17000:2005).
Confidential business information	Material that contains trade secrets or commercial or financial information that has been claimed as confidential by its source. The information must be secret in the sense that it is not, as a body or in the precise configuration and assembly of its components, generally known among or readily accessible to persons within the circles that normally deal with the kind of information in question; it must have commercial value because it is secret; and it must have been subject to reasonable steps under the circumstances, by the person lawfully in control of the information, to keep it secret. (IRMA Standard, v.1.0)
Conflict of Interest (COI)	A situation in which the impartiality and professional responsibilities of an individual are, could be or may appear to be compromised due to individual interests, other activities, or relationships. This can include actual, potential, or perceived conflict of interest.
Correction	An action to eliminate a gap in performance.
Evaluation	Combination of the selection and determination functions of assessment activities. Note: The selection and determination functions are specified in ISO/IEC 17000:2004, Clauses A.2 and A.3.

Term	Definition
IRMA criteria	Subdivisions or main headings of each IRMA Standard chapter, which are supported by one or more requirements.
IRMA Policy on Association	A policy that identifies select norms and requirements, including serious human rights abuses, which, if breached, may be grounds for IRMA to refuse to allow a site to participate, or to revoke a previously recognized level of achievement, or otherwise end its association with an operating company and/or its corporate owner.
Means of Verification	Non-normative guidance for auditors, mining companies and stakeholders on the sources of information and the activities that an auditor might review and undertake, respectively, to verify a mine site's performance to a requirement (IRMA Standard, v.1.0).
May	Indicates a permission.
Mine site	Mining project proposed by its operating company for participation in the IRMA third party assessment process.
Mining project	Any set of activities undertaken for the purpose of extracting mineral resources, and the infrastructure required to support these activities. Mining projects may include exploration, mine construction, mining, mine closure, post-closure, and related activities either as separately or in combination. (IRMA Standard, v.1.0)
Mining related activities	Physical activities (e.g., land disturbance and clearing, road building, sampling, airborne surveys, facility construction, ore removal, ore processing, waste management, reclamation, etc.) carried out during any phase of the mine life cycle (planning, impact assessment, exploration, mine construction, mining, mine closure, post-closure). (IRMA Standard, v.1.0)
Operating company	Operating entity, effectively in control of managing a mine site, or close agglomeration of sites within one operating entity, especially if there are shared facilities. (IRMA Standard, v.1.0)
Organization	Designates any company or other organization owning a management system subject to audit and verification of achievement.
Record	Recorded information stating results achieved, providing evidence of activities performed, events occurred, or statements made.
Shall	Denotes a requirement.
Shall not	Indicates a prohibition (IRMA Standard v.1.0).

Term	Definition
Should	Denotes a provision that is recommended but not required.
Site (also Applicant)	Legal entity applying for participation in the third-party assessment process for one or more of its mining projects (the operating company).
Stage 1 of an audit	The first stage of the audit conducted as part of the initial assessment process. This stage determines the site's readiness for stage 2 of the audit. Stage 1 can either be conducted on-site or remotely.
Stage 2 of an audit	The second stage of the audit conducted as part of the initial assessment process. This stage evaluates the implementation and effectiveness of the site's performance regarding the IRMA Standard. Stage 2 of the audit is conducted on site.
Stakeholder (also interested party)	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 interest in a project and/or the ability to influence its outcome, either positively or negatively (IRMA Standard v.1.0).
Stakeholder list	<p>Detailed list of all relevant stakeholders to be contacted for input during the assessment cycles. The list helps define:</p> <ul style="list-style-type: none"> a) who the stakeholders are (name and type of organization, name and contact details of individual, most effective means for contacting individual and most useful format for consultation) b) how they are organized and represented c) their positions and concerns with regards to mining and the site d) their relationship with the site e) their willingness and likelihood to engage in the assessment process
Subcontractors	Entities offering services to the operating company for a specific mining project.
Sub-requirements	The components that make up a single IRMA Standard requirement and enumerate the specific details of what is needed to meet that requirement.
Succeeding audit firm	Audit Firm that takes over a site from a current audit firm. Prior to the transfer process, the succeeding audit firm must establish a new contract and become the new contracting party of the participating site.

Term	Definition
Suspension of achievement	Temporary invalidation by the audit firm of the site’s achievement level pending corrective action by the site.
Verification statement	A formal written declaration that provides assurance that a mining project has been awarded the stated level of achievement consistent with the applicable requirements of the IRMA standard.
Withdrawal of achievement	Removal by the audit firm of a formal recognition of achievement because of contractual, administrative or performance reasons.
Worker	All non-management personnel (IRMA Standard).
Workers’ representatives	Worker chosen to facilitate communication with senior management on matters related to working conditions, occupational health and safety or other workers’ concerns. This is undertaken by the recognized trade union(s) in unionized facilities and, elsewhere, by a worker elected by non- management personnel for that purpose (Source: Based on definition in SA8000 Guidance).

Annex B: Auditor, Achievement Decision-Makers, and Expert Qualifications (Normative)

Minimum qualification requirements for auditors, achievement decision-makers and technical experts.

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

IRMA Auditing Team Qualifications			
Education and General Experience	Experience in Area of Auditing Expertise	Familiarity with International Principles and Standards	Training and knowledge of audit principles, practices, and techniques
Qualification requirements for all auditors			
At least some meaningful work related to mining or minerals (as relevant to their role) should have occurred during the most recent 5 years of professional work that resulted in good contextual understanding of the industry, its risks and impacts, and contemporary sustainability practices.	See below	Successful completion of an IRMA induction training for auditors as provided by IRMA or IRMA-approved training provider. NOTE: During the COVID-19 pandemic, IRMA auditor induction training was an abbreviated version of auditor training. The standard IRMA auditor training is a multi-day course. All auditors will be expected to attend a multi-day course, even if they have previously attended an abbreviated training or have conducted IRMA audits.	1. Proven experience as an auditor, including at least 10 audits or at least 3 years where auditing was at least 25% of assignments; this experience should be within the most recent 5 years AND 2.a Participation in at least three (3) on-site audits of mining or minerals operations OR 2.b.1 Participation in at least one audit related to mining or minerals operations AND 2.b.2 The person has worked on at least 3-5 consulting projects in the mining or minerals industry or has at least 5 years total work experience at one or more mining or minerals operations.
Qualifications for social auditors			
Preferred degree in one of the following disciplines or similar: <ul style="list-style-type: none"> • Sociology • Psychology • Archaeology • Health and Human Sciences • Sustainable development • Social science • Economics/International finance • Native studies • Community services and development • Land management • Law 	Experience in at least three (3) of the following areas (with particular attention paid to the areas to be audited): <ul style="list-style-type: none"> • Social Impact Assessment • Cultural Heritage • Free, Prior and Informed Consent • Rights of Indigenous People or Tribal People, or Traditional Rights • Human Rights Due Diligence • Labor and Working Conditions • Mining or Minerals Processing in Conflict-Affected or Other High-Risk Areas • Resettlement 	Familiarity with at least three (3) of the following: <ul style="list-style-type: none"> • 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, 	3 on-site audits of mines or minerals processing or 3 consulting projects to mining or minerals processing or to natural resource extraction sectors of comparable type/scale of impacts. From the three (3) audits mentioned above, at least two (2) audits shall have been for a social auditing scheme (e.g., SA8000, ISO 26000, OECD due diligence, etc.) or for social components of IFC performance standards or ISEAL-compliant voluntary sustainability schemes

IRMA Auditing Team Qualifications			
Education and General Experience	Experience in Area of Auditing Expertise	Familiarity with International Principles and Standards	Training and knowledge of audit principles, practices, and techniques
<p>At least 5 years professional experience</p> <p>Continued relevant professional development through advanced courses at least every 2 years</p>	<ul style="list-style-type: none"> • Revenue and Payments Transparency • Anti-Bribery and Corruption • Security and Human Rights • Stakeholder Engagement • Public or Community Health • Toxicology (e.g., environmental toxicology on human receptors) • Grievance mechanisms • Community Emergency Planning and Preparedness 	<p>human rights impact assessment, rights-compatible grievance mechanisms</p> <ul style="list-style-type: none"> • 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 	

IRMA Auditing Team Qualifications			
Education and General Experience	Experience in Area of Auditing Expertise	Familiarity with International Principles and Standards	Training and knowledge of audit principles, practices, and techniques
Qualifications for occupational health and safety auditors			
<p>Preferred degree in one of the following disciplines or similar:</p> <ul style="list-style-type: none"> • Industrial hygiene • Industrial safety • Mine, geotechnical, or mechanical engineering • Chemical or process engineering • Chemistry/chemical safety • Fire safety/emergency response • Toxicology or public health • Law <p>At least 5 years professional experience</p> <p>Continued relevant professional development through advanced courses at least every 2 years</p>	<p>Experience in at least some of the following areas (with particular attention paid to the areas to be audited):</p> <ul style="list-style-type: none"> • Industrial safety management systems • Incident investigation and root cause analysis • Safety risk assessment methodology, hazard mitigation and control • Fire safety, mine rescue, and emergency response • Toxicology, epidemiology, and hazard assessment • Industrial hygiene assessments and monitoring • Fatality risk prevention • Process safety and chemical safety management • Community and environmental health 	<p>Familiarity with at least some of the following:</p> <ul style="list-style-type: none"> • IFC Performance Standard 2, ILO Core Conventions, employment laws, other labor standards • ILO Occupational Health and Safety Conventions • UN APELL • MSHA mine safety regulations (US) or other robust national mining health and safety regulations • IOHA • ACGIH • WHO occupational health guidance • ICOH (International Commission on Occupational Health) • IEA (International Ergonomics Association) 	<p>3 on-site audits of mines or minerals processing or 3 consulting projects to mining or minerals or to natural resource extraction sectors of comparable type/scale of impacts.</p> <p>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, ISO 45001, etc.) or for social components of IFC performance standards or ISEAL-compliant voluntary sustainability schemes</p>

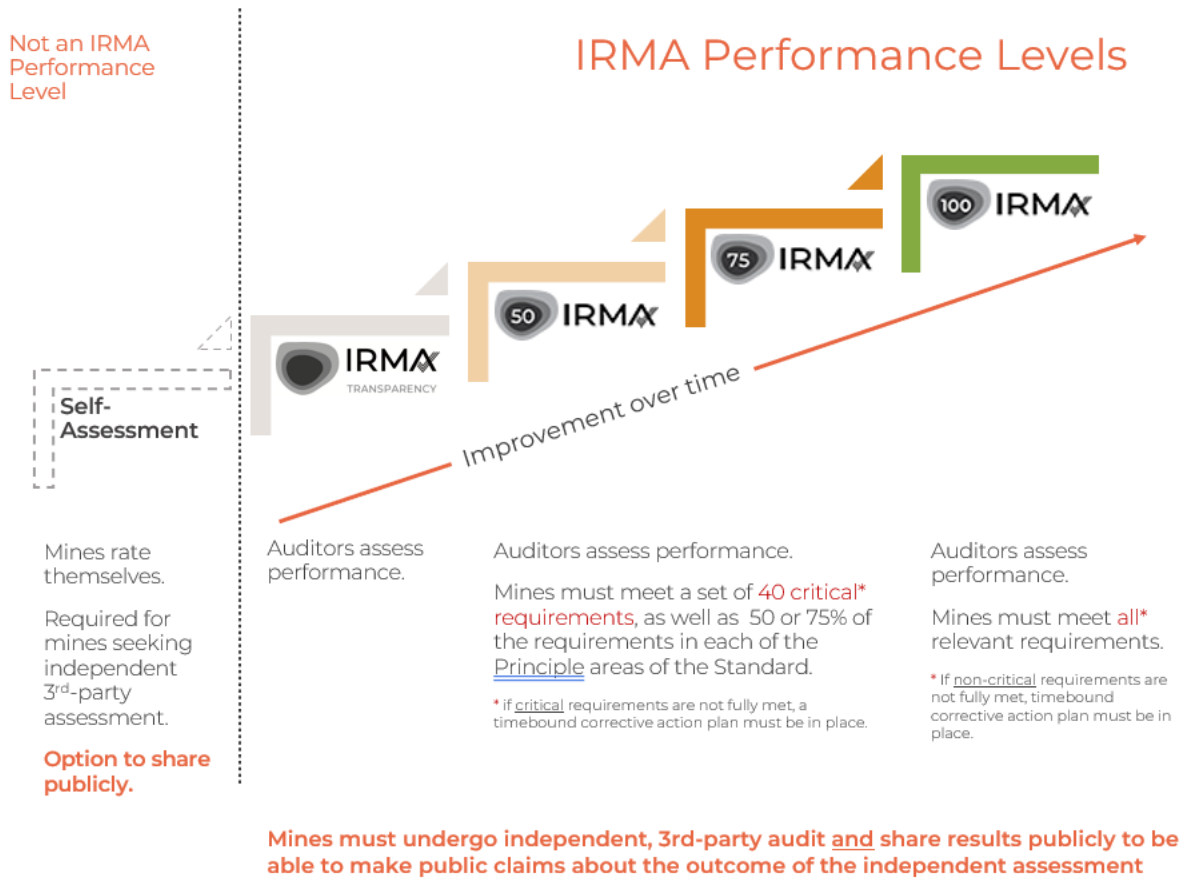
IRMA Auditing Team Qualifications			
Education and General Experience	Experience in Area of Auditing Expertise	Familiarity with International Principles and Standards	Training and knowledge of audit principles, practices, and techniques
Qualifications for environmental auditors			
<p>Preferred degree in one of the following disciplines or similar:</p> <ul style="list-style-type: none"> • Mineral & mining engineering • Geotechnical engineering • Hydrogeology/Hydrology • Process engineering • Environmental or natural resources management • Environmental science, environmental toxicology • Geology, hydrogeology • Biology, biodiversity • Sustainable development • Climate science • Natural resources, landscape planning • Native or natural science • Law <p>At least 5 years professional experience</p> <p>Continued relevant professional development through advanced courses at least every 2 years</p>	<p>Experience in at least some of the following areas (with particular attention paid to the areas to be audited):</p> <ul style="list-style-type: none"> • Environmental impact assessment • Environmental management systems • Cyanide and mercury management • Environmental modeling, sampling, and monitoring (air, noise, greenhouse gas emissions) • Environmental protection • Biodiversity, ecosystems, natural resource management, endangered species, wildlife • Impact assessment • Mine waste management • Mining reclamation and closure • Minerals processing, smelting, or refining • Water resources management: Water quality / quantity modeling / sampling / monitoring, acid rock drainage / metals leaching testing / modeling, water treatment methods • Stakeholder Engagement 	<p>Familiarity with at least some of the following:</p> <ul style="list-style-type: none"> • Laws and regulations related to water quality and quantity, air, mercury and greenhouse gas emissions, protected areas, biodiversity, cyanide, noise • 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 	<p>3 on-site audits of mines or 3 consulting projects to mining or to natural resource extraction sectors of comparable type/scale of impacts.</p> <p>From the three (3) audits mentioned under Qualification requirements for all auditors and assessment decision-makers (subsection 5), 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.</p>

IRMA Auditing Team Qualifications			
Education and General Experience	Experience in Area of Auditing Expertise	Familiarity with International Principles and Standards	Training and knowledge of audit principles, practices, and techniques
Qualifications for lead auditors			
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 45001; ISO 31000) or ISO 19011	<p>Experience as a lead auditor with:</p> <ul style="list-style-type: none"> • Allocation of team resources; and • Stakeholder engagement, including managing conflicts. • Ability to deal sensitively and discreetly with people from different backgrounds and to make them feel at ease, including: <ul style="list-style-type: none"> • Ability to adapt communications to the situation • Ability to probe effectively and discern risk • Ability to identify potential indicators of fraud, misrepresentation, or falsification, and understand how to follow up on them • Ability to lead discussions and to handle issues of conflict as they arise while maintaining composure and showing respect for all parties • Avoidance of conflicts of interest 	Experience as a lead auditor for at least three (3) audits against the ISO 14001 or 45001 standards, voluntary sustainability audit schemes (e.g., those overseen by ISEAL), or other globally recognized certification and assurance standards related to environmental, safety, or social performance.	Participation in three (3) on-site audits of mining operations or 3 consulting projects in the mining industry to provide sufficient experience to lead an audit in the mining or minerals sector.
Qualifications for technical experts			
<p>Advanced university degree in a relevant discipline</p> <p>At least 5 years of professional experience in a field relevant to the audit area to be supported by the technical expert</p> <p>Continued relevant professional development through advanced course at least every 2 years</p>	Knowledge of national legislation relevant to the aspects the technical expert is supposed to advise on during the audit.	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.	Not applicable. Technical experts are not allowed to act as auditors.

IRMA Auditing Team Qualifications			
Education and General Experience	Experience in Area of Auditing Expertise	Familiarity with International Principles and Standards	Training and knowledge of audit principles, practices, and techniques
Qualifications for Certification Decision Makers			
<p>University degree (advanced degree preferred but not required) in a relevant discipline</p> <p>At least 5 years of professional experience in a relevant field</p> <p>Continued relevant professional development through advanced courses at least every 2 years</p>		<p>Knowledge of relevant international agreements, conventions, treaties, guiding principles, industry standards, etc. (see above), and ability to research national legislation relevant to the locations of the mining or minerals operations to be audited.</p>	<p>2+ years with natural resource extraction (preferably mining or minerals) performing due diligence for CAB or financial institution to approve certification or financing AND</p> <p>Sufficient familiarity with the IRMA standard and IRMA assurance process requirements to ensure certification decision accurately reflects IRMA standard</p>

Annex C: Rules for IRMA Performance Levels (Normative)

Three levels of performance are formally recognized within the IRMA system: IRMA 100, IRMA 75, and IRMA 50. As seen in the diagram below, sites that fall short of the criteria for at least IRMA 50 can report their performance as IRMA Transparency.



The criteria for each of these levels is summarized below.

Basis for Achievement (IRMA 100)

The highest level of achievement within the IRMA system is IRMA 100. The basis for IRMA 100 is that all critical requirements are fully met, all other relevant requirements of the IRMA

Standard are fully or substantially met, and the applicant mine achieve a score of 90% in each of the IRMA principles.¹ Mines are required to publicly release their audit results.

The number of requirements that did not receive a rating of fully meets is limited, and for those requirements it is expected that effective corrective actions will be taken to reach a rating of fully meets by the following reassessment audit.

IRMA is allowing achievement of IRMA 100 even if some non-critical requirements are not fully met because it is recognized that occasional, temporary failures of performance are inevitable when managing large, complex mining operations. This is in line with other comparable voluntary assessment schemes.

Basis for Verified Achievement Levels (75 and 50)

The basis for IRMA 50 or IRMA 75 is that mines must demonstrate that they have reached a score of 50% or 75% of the total possible score, respectively, in each IRMA Principle. Mines recognized as IRMA 50 or IRMA 75 are required to publicly release their audit results.

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

Additionally, all critical requirements in the IRMA Standard must at least be substantially met, and the mine must have in place a corrective action plan to fully meet critical requirements by the following reassessment audit.

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 strengths and challenges with a mining project.

¹ The “principle” score is based on total number of relevant requirements in the chapters in each principle.

The IRMA Board of Directors has therefore decided that mines not yet meeting the critical requirements and at least 50% of the requirements in the IRMA principles can still be recognized by IRMA by documenting their 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. The mines may decide to set a goal to achieve a certain IRMA level with a certain timeframe, but this is not required by IRMA.

Annex D: IRMA Rating System (Normative)

All requirements included in the scope of the assessment will be rated according to the IRMA rating system. The following descriptions are general guidelines for the rating system, and in many cases, IRMA also provides requirement-specific interpretive guidance for rating each requirement.

Fully meets:

- Relevant policies, procedures, methodologies, training programs, or work plans, etc. and performance meet the requirement as written or fully meet its intent.
- The site has acted upon the requirement by fully communicating it to the intended audience/user and fully implementing it (e.g., incorporating it into standard practice), and the site can demonstrate that the action is effectively achieving the intended objective.
- 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 but might not be fully executed.
 - Programs (e.g., training programs) are being implemented, though perhaps not fully or to maximum efficacy.
- Where requirements are performance-based, the mine is implementing actions to meet the performance measure but is not fully meeting it or actions have not yet achieved an effective outcome. Some augmentation or modification is required.
- Where sub-requirements exist, most 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 it is difficult to gauge successful implementation or future effectiveness.
- Where requirements are performance-based, the site has taken some actions to meet the performance measure, but there is considerable additional work necessary.
- Where sub-requirements exist, many or all the sub-requirements need clarification, augmentation, or implementation.

Does not meet:

- Required policies and procedures are not developed.
- Work orders, authorizations, or plans are in place to meet the requirement, but progress is pending.
- Actions have not been taken to meet performance measures, or outcomes are not being achieved despite efforts being made by the company.
- Related efforts have been made but they do not satisfy the specific requirements of the IRMA standard.

Not relevant

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

Not assessed

- Sites choose to exclude certain requirements from the assessment. These requirements are typically scored zero, similar to “does not meet;” however, comments on performance are not required.
- Requirements have been exempted from assessment by IRMA due to recognition of challenges in the requirement as written. These requirements are typically not counted in the overall scoring (e.g., they are not scored, and they are not included in “possible points” for chapter scores).

Annex E: IRMA Scoring System (Normative)

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

Relationship between Assessed Ratings and Scores

Assessed 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 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).

Rules for Calculating Scores

A simple method is employed for calculating audit scores.

1. Each requirement is scored based on the IRMA rating system.
2. Chapters are scored as follows:
 - Determine if the chapter is relevant at the mine site.
 - Determine the maximum possible score for the chapter (= total number of relevant requirements in the chapter x 2 points if all requirements were fully met).
 - Determine the actual total score achieved for the chapter by the mine for all the relevant requirements in the chapter.
 - Create a numerical score (= total actual score achieved for a relevant chapter ÷ maximum possible score for the chapter).
 - Create a percentage score (= total actual score achieved ÷ maximum possible score x 100).
3. Each principle in the IRMA Standard is scored as follows:
 - Determine the relevant chapters within that principle that apply at the mine.
 - Determine the total maximum score for the principle (= total maximum scores for all

relevant chapters).

- Determine the total actual scores achieved for the principle (= total of actual scores for all relevant chapters of the principle).
- Create a numerical score (= total actual score for all relevant chapters in the principle ÷ maximum possible score for all relevant chapters in the principle).
- Create a percentage score (= total actual score 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.
- 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.
- 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: $(45 \times 2) + (18 \times 1.5) + (22 \times 1) + (6 \times 0) = 90 + 27 + 22 + 0 = 139$ points.
- The percentage score for Principle 2 is:
- $$\frac{\text{Total Score Achieved}}{\text{Max. Possible Score}} \times 100 = \frac{139 \times 100}{182} = 76.4\%$$
- Because the mine exceeded 75% in this Principle, it is eligible for IRMA 75, if the site also scores 75% or higher in the other Principle areas of the Standard, and also at least substantially meets all critical requirements.

Annex F: Sample Verified Statement and Letter of Recognition Templates

Sample Verification Statement



This verification statement documents that **Audit Firm Name** has carried out an independent assessment of the **SITE NAME** against the Initiative for Responsible Mining Assurance's *Standard for Responsible Mining* (v.1.0) and has verified that the mine has achieved a level of **IRMA XXXXX**.

The IRMA verification process included the following industrial activities as in scope:
XXXXXXXXXX

This means the mine has met, or has a timebound plan to fully meet, a set of critical requirements covering a range of environmental and social issues, and that the mine has achieved a score of at least **XXX%** out of 100% in each of the principle areas of the IRMA Standard.

The IRMA system supports a path towards improved environmental and social performance at industrial-scale mines.

Period of Validity: 3 years

Valid from: **Date of Statement Issuance to 3 years from the date of Issuance**

IRMA Reference Number: **IRMA--STD-XXX-XXX-X-XXXXX**

Statement version number and date: **XXXXXX**

For more information regarding the scope of the assessment and the performance of the mine please refer to the publicly accessible audit report located at: www.responsiblemining.net. This verification statement remains the property of **Audit Firm Name** and can be withdrawn for reasons mentioned in the contract or in cases of changes or deviations in mine site performance. In the case of withdrawal, all copies or reproductions shall be returned or destroyed if requested by the audit firm; and removed from any forms of publication.

<p>Audit Firm Logo HERE</p>	<u>Audit Firm Officer's Signature</u>
	Audit Firm Officer's Name
	Audit Firm Name
	Audit Firm Address

Sample Letter of Recognition



This letter documents that **Audit Firm Name** has carried out an independent assessment of the **SITE NAME** against the Initiative for Responsible Mining Assurance's *Standard for Responsible Mining* (v.1.0). The IRMA verification process included the following industrial activities as in scope: **XXXXXXXXXX**

No achievement level was reached, but **Audit Firm Name** verifies that the mine was independently assessed, and the detailed results were shared publicly.

IRMA recognizes that being transparent about a mine's social and environmental performance is an important step in creating positive change in the mining industry, and the IRMA system the supports a path towards improved environmental and social performance at industrial-scale mines.

Period of Validity: 3 years

Valid from: **Date of Letter Issuance to 3 years from the date of Issuance**

IRMA Reference Number: **IRMA--STD-XXX-XXX-X-XXXXX**

Statement version number and date: **XXXXXX**

For more information regarding the scope of the assessment and the performance of the mine please refer to the publicly accessible audit report located at: www.responsiblemining.net. This verification statement remains the property of **Audit Firm Name** and can be withdrawn for reasons mentioned in the contract or in cases of changes or deviations in mine site performance. In the case of withdrawal, all copies or reproductions shall be returned or destroyed if requested by the audit firm; and removed from any forms of publication.

Audit Firm Logo HERE

Audit Firm Officer's Signature
Audit Firm Officer's Name
Audit Firm Name
Audit Firm Address

Annex G: IRMA Reference Number System (Normative)

There will be a unique identification code associated with every verification statement and letter of recognition issued by a audit firm. The numbers shall be assigned by audit firms in the following manner:

IRMA	-STD	- XXX	- XXX	- X	- XXXXX
Identifies that this is an IRMA-system-related achievement statement or letter.	Three letters to identify if the assessment was related to the IRMA Standard or the IRMA chain of custody. STD = Standard COC = Chain of Custody	Up to three letters to identify the Audit Firm that carried out the assessment	Three numerals to identify the Audit Firm. NOTE: This is assigned by IRMA. Certification bodies should contact IRMA to receive their assigned code.	A letter to indicate if it is a verified statement or letter that is being issued. V = Verified Statement L = Letter of Recognition	Five digits to identify the statement or letter issued. NOTE: This is assigned by the audit firm. Use zeroes (0) as placeholders, e.g., for number 2, identify it as 00002.