

IRMA Audit Observation Guidance

Purpose

This document should be used by prospective observers, auditors, and participating sites to understand the benefits, roles, and expectations of observers to IRMA audits.

General Objectives for All Observers

- Provide opportunity for members of IRMA Secretariat, representatives of stakeholder groups, auditors of oversight bodies, or other interested persons to participate in the transparent process of an IRMA audit and build confidence in the credibility of the IRMA process
- Provide training to observers regarding the IRMA assurance process
- Monitor assessor performance and compliance with the assurance process
- To strengthen stakeholder understanding of the audit scope, process, and limitations, and to capture good practices, risks, and lessons learned that can help improve IRMA over time

Some individuals may participate in the audit process in more direct ways, such as union or community representatives, interpreters, local guides. These individuals might be granted different rights than observers that don't meet these criteria.

Objectives for IRMA Secretariat Observers

Members of the IRMA Secretariat play an important role as an observer since they will also be seen as an official representative of IRMA. These roles include the following:

- **Ambassador** of IRMA (this could include providing introductory remarks at opening meetings, community meetings, or other engagements)
- **Technical Advisor** on Standard, Assurance Process, Other areas of personal technical expertise

In addition, members of the Secretariat should be using the opportunity as an observer to identify opportunities for continuous Improvement of IRMA through:

- recognition of best practice by mines or by auditors
- recognition of opportunities to improve the standard (e.g., more auditable, better guidance) or the assurance process (e.g., more effective, efficient)
- identification of challenges encountered during audit implementation that inform future training or guidance materials
- gathering stakeholder feedback on the accessibility and clarity of the Standard and assurance process
- observing and recording practices or tools used by auditors that enhance audit effectiveness
- supporting the documentation of case studies and examples that illustrate how the Standard is applied in practice, to build learning resources for auditors and stakeholders

Overall Responsibilities and Authorities

Any observer to the IRMA audit process does so as a guest to the operating site and must be agreed to by the site, and the audit team. In the interest of transparency and engagement, the site and the audit team are expected to consider reasonable requests for observers. IRMA is available to help facilitate dialogue.

Observers should request and receive approval for participation at least 14 days prior to the first day of the audit to obtain consent from the site, auditors, and IRMA and to ensure all appropriate documentation and planning is considered.

Observers are expected to adhere to IRMA's policies and procedures governing the assurance process and general conduct. Generally, if an observer should read these policies and consider themselves “acting on behalf of IRMA” or similar in the context of applying these policies and procedures. These include the following, which are linked on the IRMA website Resources page:

<https://responsiblemining.net/resources>

- Anti-Bribery and Anti-Corruption Policy
- Antitrust Compliance Policy

- Confidentiality Policy
- Document Retention and Destruction Policy
- Insider Trading Policy
- Privacy Policy
- Whistleblower Policy
- Communications and Claims Policy
- Issues Resolution Procedure

Each observer is responsible for their own arrangements, their own health and safety, and their own behavior. Many audits require respect for cultural norms, and observers are expected to behave according to such norms, including dress codes, greetings, traditional practices, and others. Additionally, observers should be conscious of avoiding any conduct that may be seen as advancing personal or organizational agendas or that could impact the independence, or perceived independence, of the audit.

The audit team has the primary authority for decisions regarding the execution of the audit. The lead auditor may request that observers pause, modify, or discontinue their participation in the audit if there is risk of interference with the audit, security or safety risks, or other reasons.

If there are complaints associated with the observation process, by any party, these can be submitted to IRMA through our feedback and complaints process: <https://responsiblemining.net/complaints>

Health and Safety

Health Considerations

- Health screening, and determination of fit for duty may be required via personal physician or on-site screening.
- Special consideration should be given to unique site considerations (e.g. elevation, heat/cold stress).
- Refer to CDC, WHO, or official agencies governing international travel for required and recommended vaccinations; plan in advance as some vaccinations require multiple doses separated by weeks or months.
- Identify health care accessibility and general service capability of nearest medical facility, and name and location of the nearest full-service hospital and means of access (by road, by air, by public or private transit).
- Assess requirements for pre-paid medical service fees and options for such (e.g. most travel insurance will cover this).

- Confirm that your travel insurance includes medical care, emergency evacuation from the audit location, and repatriation.

Safety Considerations

- Refer to your country's embassy or other official travel advisories for details on regional safety and security risks, cultural considerations etc.
- Each observer is generally responsible for their own safety planning; however, at the discretion of the audit team it might be possible to request to review auditors' H&S plan, be included in their plan as allowed.
- Travel itinerary and planned check-ins should be arranged with each observers' organization along with important local contacts (site, accommodations, transportation, medical, embassy).
- Observers without meaningful experience working at mines who plan to conduct walking tours of mining operations should consider minimum health and safety training to be sufficiently aware of health and safety risks. Site training might be provided and is excellent for understanding general site risks and mitigation; however, personal knowledge of mining risks allows a level of accountability and personal ability to discern risk and respond appropriately.
- All observers have the right to request that an activity in which they are participating be halted due to the identification of real or potential risks to themselves or others. If such a risk is identified, the reporter should notify the audit team member and/or the site escort/driver of the situation immediately and request that the situation be reviewed. The review process should generally follow the site's or the audit firm's "stop work authority" process. IRMA encourages that such events be reported back to auditors, the site, and IRMA in a timely way (e.g., before the end of the day).

For both health and safety, observers should identify whether there are regulatory requirements for health and safety training and ensure compliance if applicable.

Logistics/Considerations

Travel Budget

- All travel must be paid for by the observers' organization (except where covered by site logistics such as onsite lodging, meals, and transportation to/from site where provided) unless addressed via contracts or other designated funding
- All travel by IRMA Secretariat must be previously approved by the IRMA Operations team

In-Country/On-site Logistics

- In some cases, the site might provide onsite lodging and meals
- If relevant, ask if dietary restrictions can be made
- It is reasonable to ask about the specifics of onsite lodging and if basics must be brought with you (bedding, towels, soap), if private or shared bathroom facilities are provided, if accommodations are secure, access to Wi-Fi or cellular service, and other inquiries
- If these arrangements are made through a contract provider, request whether the observer can pay for their own portion
- Safe passage from airport to site might require transportation by site vehicles
- Some sites might require other private transportation including by air or boat; any such transportation, if not commercial, should be assessed by the observers' organization and approved
- Travel insurance should be considered

Documentation and Agreements

Depending on your home country, origin of travel, and destination, you might need to arrange for the site to prepare a letter of invitation for travel visit/entry.

As a condition of participation, observers may be asked to sign acknowledgement or agreement to IRMA policies and procedures. Signing such documents is voluntary but could preclude participation in the audit.

Some sites might ask observers to the site to agree to policies, procedures, or codes of conduct and/or to sign indemnifications which could include waiving your rights to make claims in the event you suffer harm. Other examples of waivers could include health monitoring, personal search, or use of video surveillance.

- Check with your organization to understand if such waivers are consistent with other agreements already signed between parties.
- Observers may be asked to sign an agreement of non-disclosure or to otherwise keep confidential the observed activities of the audit. This recognizes that the observer might not have full knowledge of evidence related to a topic and could inadvertently misrepresent an audit outcome based on limited knowledge or engagement.

- Observers may be asked to agree verbally or in writing to not interfere with the audit. It is reasonable for observers to ask for clarification on this to ensure compliance.
- It is IRMA's belief that observers are not required to waive their rights to seek relief or remedy if harmed while on site nor are they expected to waive their right to free speech; however, this could preclude an observer from participating as an observer on site premises.

General Information Regarding Observers Participation in an IRMA Audit

Observers can expect to fully participate in the audit in the following ways:

- Attend opening and closing meetings
- Attend daily close out meetings
- Shadow auditors during field inspections, document reviews, management interviews, and public community engagement activities

Observers can expect there could be limitations to fully participate in the audit in the following ways:

- Limitations on areas to be visited on site, particularly where safety is a consideration. This could be related to inherent safety risks or limited to a reasonable size group to be accommodated.
- Limitations on the number of observers allowed for each activity.
- Limitations related to transportation. The site is likely providing transportation for the audit team, and such groups can become large with site personnel, auditors, interpreters, etc.
- Where observers are relying upon shared transportation, they should be timely to avoid impacting the audit schedule or conflicting with safety and security protocols. Observers might not be able to participate if they arrive late, in order to allow drivers or escorts to maintain the audit schedule.
- Limitations due to the confidential nature of certain conversations. These could be related to confidential personnel/HR discussions, other discussions that might delve into confidential or private information, medical records, worker interviews, or small engagements with stakeholders that have requested privacy.
- Observers should be clearly identified (e.g. introduced as observers with role described) and physically identifiable (e.g. with a name tag).
- Observers are not allowed to influence the audit or interfere with the audit. In general, observers should merely observe without demonstrating a

response or providing input, unless requested by the site or by the audit team. Exceptions might include if an observer is representing the site (e.g. corporate personnel or consultants).

- Observers should not act as interpreters for the audit team unless as an agreed upon representative for one or more stakeholders' groups.
- Observers should refrain from separate conversations with workers or stakeholders, especially where stakeholders could incorrectly assume they are sharing feedback with an auditor. If such event happens, observers should interject as soon as possible and redirect the commenter to the auditors.
- Observers should generally refrain from taking photographs, especially of private property or land or where people are featured. If photos are taken, there should be clear permission from landowners or people to take the picture, and photographers should provide a summary of how the photo is intended for use. Commercial or public use of photos is not appropriate.
- Observers should not use their role as observer to contribute to public or social media or for other commercial or personal advantage.
- While some observers might have technical expertise in one or more aspects of the audit or mine, observers should not draw conclusions regarding the site's performance or the outcome of the audit due to the limitations of the observer's role.

Deliverables for Observers Representing IRMA Secretariat

IRMA Secretariat staff observers are invited to provide a summary of their observations and learnings to the IRMA Assurance Director or other members of the Secretariat. This might include personal experience and reflection as well as formal identification of best practice or opportunities to help grow the IRMA program.

Generally, IRMA observers do not provide direct feedback to the site or the auditors following their site visit.

Feedback

Although not required, IRMA welcomes observations, comments and feedback from observers who participate in an IRMA audit.

Responsibility for This Guidance

IRMA holds responsibility for this document and its contents.

Version No.	Date	Description of Action or Amendment
v20250912	12 Sep 2023	First publication