

# Guidance: Auditing During Cases of Force Majeure

Textile Exchange recognizes that disruptions to auditing timelines and schedules may need to occur in cases of force majeure. It is not Textile Exchange's intent that any auditor or other CB personnel travel, or that businesses remain open, in contradiction to recommendations from the World Health Organization, other UN agencies, or from national governments. Textile Exchange also recognizes that some auditors may be especially likely to face restrictions such as mandated quarantines due to a high level of travel.

Limitations on regular auditing may occur because organizations are shut down, because auditors are not able to travel to the organization's location, or because auditors are under quarantine themselves.

## Section A - Identification of Emergencies

### A1. Definition

- A1.1 For the purposes of this policy, *force majeure* is any unanticipated event or circumstance which results in recommendations or requirements from the World Health Organization, another UN agency, or from national governments restricting travel or normal business operations for the sake of protecting public health and safety. Examples of force majeure include disease outbreaks and terrorist attacks.

### A2. Exemption Requests

- A2.1 The certification body should proactively monitor local conditions for potential emerging cases of force majeure.
- A2.2 Upon identifying a case of force majeure which will impact its auditing, the certification body shall request an exemption from Textile Exchange to audit under this guidance.
- A2.3 Following approval from Textile Exchange, the certification body may audit under this guidance until the expiry date of the exemption or one month after the end of the formal restrictions, whichever is earlier. If necessary, an extension to the exemption may be requested.

## Section B - Auditing Accommodations Under This Guidance

### B1. Alternatives for Accommodations

- B1.1 Where it is possible to do so without risking the health and safety of its personnel or of the organization's personnel, the certification body shall carry out auditing following standard requirements.

**B1.2** For each affected scope certificate where regular auditing is not possible, the certification body may select one of the following options. If more than one option is needed for a specific scope certificate, the certification body shall request approval from Textile Exchange.

1. Extension of scope certificate validity by up to 60 days, or by an amount of time specified in the specific exemption (see B2); or
2. Completion of a remote audit in place of an on-site audit (see B3).

**B1.3** The certification body shall maintain a listing of all scope certificates where accommodations are being used, including the accommodation which was used and the reason it was needed (e.g. organization closed, restrictions on travel to region).

## **B2. Extensions to Scope Certificates**

**B2.1** Scope certificate validity may be extended where the audit cannot be completed in the normal timeframes.

**B2.2** Extensions to scope certificate validity shall be limited to 60 days unless a longer time period is identified in the specific exemption.

**B2.3** When an organization whose scope certificate was extended is recertified, the new scope certificate shall expire one year after the previous scope certificate's original expiry date (i.e. anniversary date does not change).

**B2.4** The certification body may choose to do a remote audit prior to extending the scope certificate. In this case, the certification body is not required to meet the requirements of B3, but shall conduct an on-site audit prior to the expiry of the extended scope certificate.

## **B3. Remote Auditing**

**B3.1** Remote audits shall only be conducted when the certification body determines the audit to be low risk.

**B3.2** The certification body may conduct a remote audit for a trader who is not otherwise eligible for a remote audit (e.g. initial audit). In this case, the subsequent audit shall be conducted on-site.

**B3.3** The certification body may conduct a remote audit for a distributor, provided that:

1. The distributor is already certified to the applicable standard (see guidance below if the distributor is certified to another Textile Exchange standard or to GOTS);
2. The last audit was conducted on-site;
3. No non-conformities relating to physical material handling were identified during the last audit;

4. Certified materials are distributed in discrete units (e.g. finished products, discrete skids of raw materials) rather than in bulk (e.g. bulk down);
5. A live video tour of the site is conducted as part of the remote audit (i.e. video calling); and
6. The standard is not GRS.

#### B3.4

The certification body may conduct a remote audit for a processor, provided that:

1. The processor has already been certified to the applicable standard for a minimum of 2 years;
2. The last audit was conducted on-site;
3. No non-conformities relating to physical material handling or tracking were identified during the last two audits;
4. The certification body believes that the risk of material contamination at the site is minimal;
5. A live video tour of the site including an inspection of material tracking is conducted as part of the remote audit (i.e. video calling); and
6. The standard is not GRS, and the organization is not a first processor or material recycler.

## B4. Relevant Guidance

### B4.1

The following pieces of guidance have previously been issued by Textile Exchange and are referenced here as they may provide needed flexibility in the event of a global health emergency. They may be applied by the certification body at any time.

1. **Situation:** A certified company wants to add another standard to its certification without having to have another on-site audit.  
**Solution:** Textile Exchange will allow an exemption to another on-site audit if a textile manufacturer (e.g. any site from spinner/scourer to retailer) has an active Textile Exchange or GOTS certification and wishes to add a CCS, OCS, RCS, RDS, or RWS certification scope. A remote audit must be performed to determine compliance with the new scope. Combined on-site audits would then occur together during the current annual audit cycle. The same CB that performed the original Textile Exchange or GOTS certification shall be the same CB assessing the new scope.
2. **Situation:** An organization wishes to begin certified production before the scope certificate is issued.  
**Solution:** CBs may allow their contracted, first-time certification client Organizations to begin processing of CCS Product before the On-Site Audit

occurs. A contract shall already be in place between the CB and client. The Organization shall demonstrate documented control over all of the claimed CCS Product during this period. Only the quantity demonstrated by the Organization during the On-Site audit may be considered CCS Product. The Organization shall be made aware that if the audit is failed, the product shall not be considered Certified. Product shall not be sold or shipped until certification is achieved and shall remain on-site to be inspected by the auditor. Textile Exchange must be notified of each of these occurrences.