

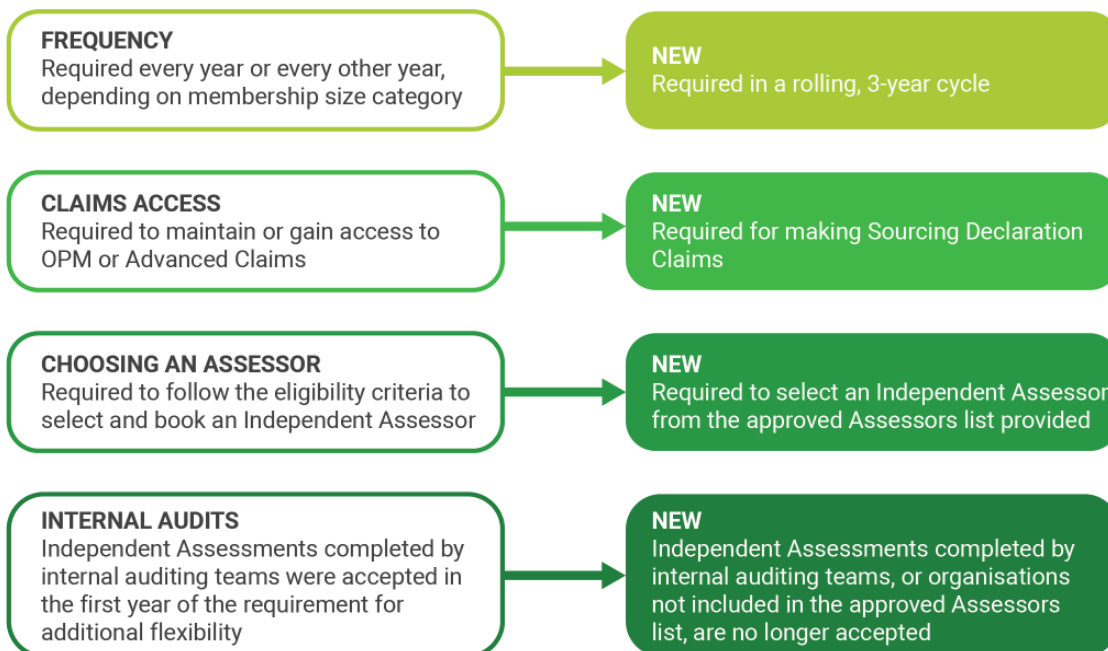
FAQ for Retailer, Brand & Buyer (RBB) Members

Independent Assessment

Date of last update: April 2026

What are the latest updates to the Independent Assessment requirement?

Several updates to the guidance documents were introduced in 2024, which are summarised below:



Why is an Independent Assessment of a member organisation's cotton consumption measurement needed?

Independent Assessment is a conformity assessment to check that a Retailer, Brand & Buyer (RBB) Member's latest annual cotton consumption measurement has followed the Better Cotton Initiative (BCI) methodology.

1 *Better Cotton may review the outputs of the Independent Assessments and if concerns around competence of the assessor are identified Better Cotton may reject the assessment or prevent the assessor from conducting future assessments.

All guidance for arranging an Independent Assessment can be found in the [Measuring Cotton Consumption](#) page of the BCI website.

Please note: Independent Assessment is not related to checking the number of BCCUs received into a member's BCP account, and it is not applicable to setting your non-contractual annual BCI Cotton sourcing targets.

Do all RBB Members need to carry out an Independent Assessment?

Independent Assessment is a membership requirement for all RBB Members in the 'Small', 'Medium', 'Large' and 'Very Large' membership size categories.

'Very Small' RBB Members do not have to submit an Independent Assessment, unless access to Sourcing Declaration Claims is requested, in line with the Better Cotton Initiative (BCI) Claims Framework.

What is the deadline for submitting an Independent Assessment?

The deadlines for the cotton consumption submission and Independent Assessment are different:

- The cotton consumption submission is an annual requirement and all RBB Members are required to submit this by the yearly 15 January deadline.
- Unless exempt, an RBB Member must complete an Independent Assessment of their most recent, consecutive 12-month cotton consumption measurement in a rolling, 3 year cycle.

The date of a first Independent Assessment is the date the Assessor issues the initial Outcome Declaration and Conformity Assessment (or equivalent documentation). This becomes the anniversary date for future 3-yearly submissions.

For example, if an RBB Member completed their first Independent Assessment (with a Successful Outcome) in March 2024, their next Independent Assessment is due by year 3, in March 2027.

Where can I find out my first Independent Assessment submission date?

Independent Assessment requirements apply for new RBB Members from one full year of membership, unless:

- they wish to request access to Sourcing Declaration Claims, in line with the Better Cotton Initiative Claims Framework 4.0. The new RBB Member must first submit a successful Independent Assessment, regardless of their membership start date.

Or:

- they are a 'very small' size category member that does not wish to request access to Sourcing Declaration Claims. This means Independent Assessment is not required.

RBB Members should arrange the first Independent Assessment within 6 months of the first 15 January annual cotton consumption submission deadline that falls after one full year of membership. This allows sufficient time for addressing non-conformities.

For example, an RBB Member that joined in September 2024 shall submit:

1. first cotton consumption measurement due by 15 January 2026 annual deadline
2. first Independent Assessment due by 15 June 2026.

For example, an RBB Member that joined in February 2025 shall submit:

1. first Annual Cotton Consumption Calculation is due 15 January 2027
2. first Independent Assessment due by 15 June 2027.

Where can I find out my next Independent Assessment submission date?

Members can check their Independent Assessment status and next due date in the [mySourcing](#) section of myBCI.

What happens if an Unsuccessful Outcome is given by the Assessor?

The member should create a Corrective Action Plan (CAP) within 30 days of receiving an Unsuccessful Outcome. Non-conformities must be addressed within 1 year to obtain a Successful Outcome, or a new Independent Assessment with a Successful Outcome must be completed and submitted within the same year.

Which organisations can carry out the Independent Assessment?

From 2025 onwards, only third-party Independent Assessors approved by BCI can carry out Independent Assessments. The complete list of all approved organisations can be found [here](#).

Can our internal auditing team carry out the Independent Assessment?

From 2025 onwards, BCI will not accept Independent Assessments completed by internal auditing teams or third party organisations not included in the approved Assessors list.

Can an Assessor use their own Independent Assessment format rather than the template provided?

Yes, the 'Outcome Declaration and Conformity Assessment' template provided on the BCI website is an example template for the Assessor to provide the results of an Independent Assessment to the RBB Member. An Assessor can use their own format provided it includes the following information:

- A signature;
- clearly stated outcome status (Successful Outcome or Unsuccessful Outcome);
- date the Outcome Declaration was issued;
- name of the Assessor who carried out the assessment;
- list of documents reviewed;
- list of findings.

Who should submit the results of an Independent Assessment?

RBB Members should submit evidence of the Independent Assessment directly to BCI via the submission area in the mySourcing page of myBCI.

A submission should consist of either the Outcome Declaration and Conformity Assessment template provided by BCI, or an equivalent format used by the Independent Assessor. The RBB Member should also notify BCI of changes to their cotton fibre consumption measurement resulting from an Independent Assessment.

Before submitting evidence of an Independent Assessment, it is best practice for a representative of an RBB Member's senior management team to sign off the results. BCI will ask for confirmation that you have completed this internal awareness step during the submission via myBCI.

How long should an Independent Assessment take?

The quantity and quality of data, systems and processes vary among members and affect the length of time an Independent Assessment can take. To reduce the time an Assessor needs to spend, and therefore the cost of the assessment, RBB Members should work on improving the

quality of their data and ensure they have a clear, internally documented protocol available to share with the Assessor. It is worth considering that an initial Independent Assessment may take longer than subsequent assessments with the same assessment body.

Can the Independent Assessment be done in combination with other assessments?

The Independent Assessment is a conformity assessment of a BCI Retailer, Brand & Buyer (RBB) Member's total cotton consumption measurement. It is not intended to be an assurance opinion.

Typically it would be expected that the Independent Assessment is a standalone exercise. However, in some instances, it may be commercially practical for auditors to conduct assurance projects (e.g., against ISAE 3000), 'bundled' together with an Independent Assessment, but there is no deliberate intention of overlap between these pieces of work. Where the Independent Assessment is combined, for example with an ISAE 3000 assurance project, the following criteria shall be met:

- The assessment shall be done in line with ISAE3000 requirements
- The member being assessed shall clearly reference the 'Better Cotton Measuring Cotton Consumption: Independent Assessments Guidance for Retailers, Brands & Buyers' within their reporting criteria to ensure that the assessment body has reviewed these criteria to reach their assurance opinion.
- The individual or team conducting the assessment shall meet the criteria referenced in ISAE3000 under 'Quality Control – Characteristics of the Engagement Partner'

The Better Cotton Initiative acknowledges that organisations conducting an ISAE3000 assessment may not be able to complete an Outcome Declaration as per the current requirements for an Independent Assessment. However, the RBB Member shall submit, as a minimum, the following as a substitute for this Outcome Declaration:

- An official copy of the Limited Assurance Report
- An official copy of the Reporting Criteria used for the report
- Their Annual Cotton Consumption Submission Form
- If a member receives a 'qualified' limited assurance this shall be reviewed on a case-by-case basis by BCI as to whether this will be accepted.

The methodology and requirements that apply to the calculation of the total cotton consumption measurement are listed in full in the 'Measuring Cotton Consumption: Requirements and Guidance' document available on the Measuring Cotton Consumption page of the BCI website.

Please note carefully: When RBB Members submit their measurement to BCI they do so by completing the “Submission Form” provided on the same page of the BCI website. Independent Assessment only relates to the first sheet of the submission form, where the total measurement amount in metric tons and accompanying details are requested. It does not apply to subsequent sheets of the Submission Form where RBB Members provide non-contractual Better Cotton sourcing target forecasts.