

EICC Validated Audit Program (VAP)

Operations Manual

Revision 5.1.1 – January 2017

Organizations working with and in the Electronic Industry Citizenship Coalition (EICC) www.eiccoalition.org are working to improve sustainability and social responsibility within the global supply chain.

These companies recognize a mutual responsibility to ensure working conditions are safe, workers are treated with respect and dignity, and that manufacturing practices are environmentally responsible. The Validated Audit Process is a collaborative approach to auditing to reduce the burden on supply chain companies from multiple requests for social audits. The Validated Audit Process meets the need for a high quality, consistent and cost-effective standard industry assessment for labor, ethics, health, safety and environmental practices based on the EICC code of conduct, laws, and regulations.

For more information about the Validated Audit Process, please contact:

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Section A: Introduction

1 INTRODUCTION

1.1 SERVICE LEVEL AND QUALITY STATEMENT FOR EICC VAP

The EICC is committed to the improvement of conditions throughout the supply chains of its members. A key component of this commitment is a high quality EICC VAP.

The following service and quality standards apply for EICC VAP Audits:

- An independent, experienced and qualified fourth-party global Audit Program Manager (APM) provides overall program management.
- The program utilizes leading practices from different industry sectors.
- Audits are performed by individually qualified auditors from reputable and screened audit firms.
- Use of standardized EICC audit protocols and templates.
- The APM provides ongoing guidance to auditors, auditees and their customers on the audit process, audit questions and audit results.
- Feedback mechanisms are available to address concerns about the performance of the EICC VAP Program.
- Feedback on the audit process and auditors is tracked, analyzed and used to improve the performance of each audit firm and to adjust the process, if needed.
- Contracting, scheduling and performance updates are made on a regular basis.
- An APM-Managed Corrective Action Plan (CAP) service is available to help companies manage the CAP process.
- Reports are distributed to auditees and authorized customers, as well as to the EICC membership and public in aggregate form.

2. EICC VAP OBJECTIVES

The goal of the EICC Validated Audit Process (VAP) is to measure and foster improvement in corporate social responsibility performance and build capability within the supply base.

EICC audits produce in-depth evaluations of the social, ethical, occupational health and safety and environmental performance of suppliers as measured against the audit criteria. The audit criteria are based on the EICC Code of Conduct.

Source: EICC Validated Audit Program (VAP) Operations Manual: Revision 5.1.1- January 2017

The EICC VAP is part of an overall supplier engagement model: the process of assessing and improving labor, health and safety, environmental, and ethical practices in the supply chain. It is an audit utilizing EICC Qualified Auditors, EICC developed audit processes and protocols, as well as an EICC-vetted quality review by the Audit Program Manager (APM).

The EICC VAP has been reviewed by legal counsel and is in line with US anti-trust and EU anti-competition regulation.

A summary of the EICC Supplier Engagement Model is provided in Figure 1.

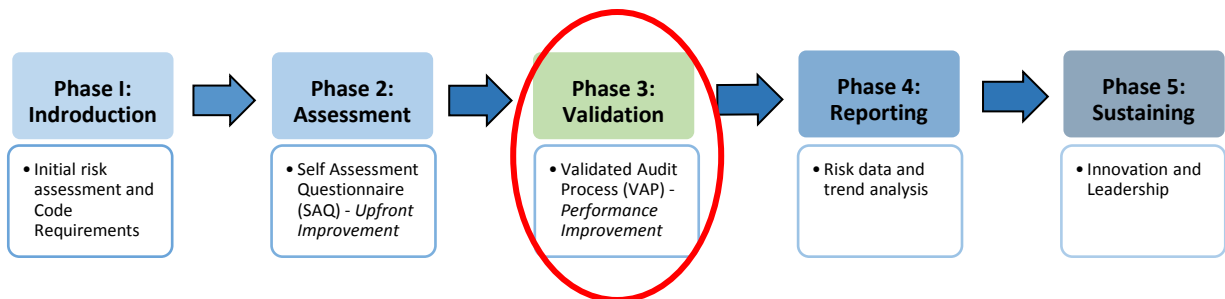


Figure 1 Supplier Engagement Model - Process Framework

The objectives of the EICC VAP are to:

- Encourage broad adoption of CSR best practices by all companies and suppliers.
- Reinforce the EICC Corporate Social Responsibility (CSR) expectations with companies and suppliers and ensure companies and suppliers are working toward conformance.
- Verify conformance with the EICC audit criteria.
- Identify opportunities for improvement in auditee CSR practices, performance and management systems.
- Provide companies with objective information to determine whether or not CSR expectations are being met at auditee facilities.
- Provide companies with an objective evaluation of CSR performance at auditee facilities.
- Enable companies and suppliers to focus efforts where the maximum positive difference can be made.

(Point 3 is omitted from public document)

4. ROLES AND RESPONSIBILITIES

There are different organizations and individuals who have responsibilities regarding the EICC VAP.

4.1 EICC STAFF

EICC Staff is responsible for EICC VAP oversight, including:

- Providing guidance and direction to the APM and the EICC VAP program.
- Managing the EICC Code of Conduct review and revision process.
- Managing associated work groups, stakeholders, EICC Member Companies, and others who have an interest in the EICC VAP.
- Managing the finances associated with the EICC VAP.
- Updating all program tools and documents.
- Providing and maintaining the data system that allows customers and suppliers to share EICC VAP audit reports.
- Developing appropriate training programs for EICC VAP users and auditors.

4.2 EICC VAP AUDIT PROGRAM MANAGER

The EICC VAP Audit Program Manager (APM) is responsible for coordinating EICC VAP activities. These responsibilities include:

- Adhering to APM responsibilities defined in agreements between the APM and EICC.
- Managing audit firm contracts.
- Approving audit firms and auditors, including ensuring auditors have the required experience and receive the proper training.
- Determining scope and duration for each audit.
- Designating specific audits to audit firms.
- Directing auditees to the “Audit Preparation for Suppliers” document and other information, as necessary, to prepare for the audit.
- Providing audit firms with completed facility profiles, SAQs and other relevant documents to facilitate audit planning.
- Managing guidance, issues and escalations while on-site from auditors and auditees during an audit.
- Verifying that findings and ratings meet EICC criteria.
- Reporting all non-conformances identified during the audit to customers identified by the auditee.

- Obtaining and reviewing feedback from auditee management and coordinating report finalization with auditors and audited facilities.
- Reviewing and incorporating relevant auditee feedback in the audit report.
- Uploading the audit report to EICC-ON for auditee and/or customer(s) review.
- Validated Audit Report review to ensure quality and consistency globally with EICC criteria.
- Reporting program metrics to EICC and relevant EICC working groups.
- Manage auditors, including measurement of auditor performance.
- Manage a continuous improvement model that includes a closed-loop process incorporating feedback, driving improvement in the supply chain.
- Implementing other special projects as requested by EICC.

4.3 AUDIT FIRMS

Audit firms ensure the EICC VAP audit is conducted in accordance with the expectations defined in this manual. They communicate with the APM to increase the overall consistency and quality of EICC VAP. Additionally, audit firms complete and submit audit reports on time.

Audit firms must assign competent auditors who act in an ethical and responsible manner. Audit firms must confirm that auditors conducting EICC audits have received the required training and have the proper experience to conduct EICC audits. All auditors must be on the EICC Qualified Auditor list.

Audit firms coordinate with the APM to schedule the audit.

For more information about audit firm approval and requirements, see Auditor Guidebook.

4.4 AUDITORS

Audit firms assign auditors to conduct the audit. All auditors must be on the EICC Qualified Auditor list. Auditors are responsible for conducting the audit. This includes work before, during and after the audit.

For more information about auditor approval and requirements, see Auditor Guidebook.

4.4.1 Auditor Responsibilities

Auditors are responsible for ensuring that they conduct the audit in accordance with the most current audit protocols outlined in this manual.

Auditor responsibilities include:

- Conduct the audits at auditee facilities.
- Understand and apply the contents of this Operations Manual, EICC Code, and EICC audit protocols, including:
 - Audit preparation
 - Audit management

- Audit report completion
- Understand and apply applicable national, regional and local regulatory requirements.
- Participate in the opening, closing and other necessary meetings.
- Prepare findings, including complete descriptions of supporting evidence, for all assigned audit criteria questions, using the EICC audit protocol.
- Act in an honest and ethical manner.
- Escalate any Priority non-conformance, as required by the EICC.
- Gather and save all field notes and copies of evidence (documents, photos, etc.) upon completion of the audit report, and provide to the APM as directed and needed.

4.4.2 Audit Team Members

All auditors participating in EICC audits must be “EICC Qualified.” There are three auditor role categories for Labor & Ethics as well as EHS:

- EICC Lead Auditor
- EICC Auditor
- EICC Provisional Auditor

Individuals are qualified as EICC Lead Auditors for Labor & Ethics and EHS separately. For each qualification (Labor & Ethics and EHS), the individual must have the competencies, experience and/or education, and training required. An individual may receive qualification for either Labor & Ethics or EHS, or may receive qualification for both Labor & Ethics and EHS. Contact the APM for more information.

The audit team must consist of a minimum of two EICC Qualified Auditors (except for some closure audits). Other auditors may observe the audit, however, they may not be counted towards fulfilling the required person-days for the audit. Non-qualified auditors in attendance are required to follow the EICC auditor standards regarding professional and ethical behavior and must not compromise the standard audit procedure.

The APM qualifies the auditors and manages the EICC Qualified Auditor List, ensuring they meet the established requirements. For more information, contact the APM.

Section B: Pre-Audit

(Points 1 and 2 are omitted from Public Document)

3 PREPARATION FOR THE AUDIT

Audits require preparation by the auditors and the auditee. A successful audit driving accurate performance measurement requires an understanding of the audit process by both the auditor and auditee.

3.1 AUDITEE PREPARATION

In advance of the audit, the auditee should prepare its location, management team and staff for the audit.

3.1.1 EICC VAP Overview

The EICC audit is generally a multi-day event with multiple auditors. The exact number of person-days and number of auditors conducting the audit is determined by the APM, based on the size, location, number of employees and scope of operations.

The EICC audit criteria are based on the EICC Code of Conduct and local legal requirements. The criteria cover five main areas:

- Labor
- Health & Safety
- Environmental
- Ethics
- Management Systems for Labor, Health & Safety, Environmental, and Ethics

The EICC audit includes:

- Physical inspections
- Reviews of programs, procedures, and policies
- Information from management and workers

3.1.2 Auditee Preparation Requirements

Prior to the audit, the auditee must:

- Complete the audit scoping document and the EICC Self-Assessment Questionnaire (SAQ).
- Confirm the audit dates (start and end) with the audit firm.
- Provide information on travel logistics, as requested, including preferred hotels and/or airports, travel restrictions, and any other special considerations.
- Participate in the pre-audit meeting and documentation review.
- Understand the on-site audit agenda.

- Prepare and provide documents requested by the auditor, if any, prior to the audit start date.
- Ensure that relevant information is available for the auditors when they arrive, including:
 - o Names, phone numbers and locations of the auditee’s key people, as defined by the auditor
 - o Maps of the site and surrounding area
 - o Most current manuals, records and documentation, required by the Auditor
- Ensure that auditors will have access to all areas of the facility/facilities that are considered in-scope for the audit (e.g. dormitories, canteens, manufacturing, assembly, chemical storage areas, etc.).
- Ensure that working hour and wage data is available and populate the working-hours template.
- Make appointments and set the interview schedule, as requested by the auditors.
- Invite appropriate staff members to the opening meeting, closing meetings, daily wrap-ups, and to accompany the auditors during the site inspection.
- Provide the auditors with meeting room(s), preferably with access to a telephone/internet line, printer and copy machine.
- Brief auditee management and staff on the audit process.

The APM is available for additional guidance, if required.

It is recommended that the auditee who is new to the EICC VAP process, or those that would like to learn more about the EICC VAP process, attend an audit preparation training class on the EICC VAP, helping them to learn about the audit process, the code, EICC expectations, and how to better prepare for the audit.

3.2 AUDITOR PREPARATION

All auditors must understand:

- General Auditing processes
- The EICC VAP Audit Process
- EICC Code of Conduct and associated interpretations and guidance

The audit firm and Lead Auditor must ensure that all auditors working in the audit are qualified, knowledgeable, and are effective auditors.

3.2.1 Audit Tools and Documentation

The auditors must be familiar with and use the most up-to-date and current documents, tools, and audit protocols during the audit. Documents and tools include:

- EICC VAP Audit Protocol (inclusive of all audit criteria questions, auditor guidance, report template, working hours template)

Source: EICC Validated Audit Program (VAP) Operations Manual: Revision 5.1.1- January 2017

- Opening and closing meeting presentation slides
- EICC VAP Operations Manual (this document) and attachments
- EICC Code of Conduct

If necessary, the audit firm should contact the APM for the most current documents.

3.2.2 Auditee Documentation

A thorough pre-audit review of auditee documents should be completed prior to the audit. This includes, but is not limited to the following:

- Self-Assessment Questionnaire (SAQ)
- Objectives and targets
- Previous audit reports

If there is anything within these documents that may change the scope or duration of the audit, or may impact the auditor's ability to effectively complete the audit, including completing the audit within the time allotted for the audit, the APM must be notified as quickly as possible.

Section C: Audit

1. AUDIT TEAM

Only EICC Qualified Auditors from audit firms qualified by the APM may perform EICC Audits.

(Point 2 is omitted from public document)

3. AUDIT SCOPE

3.1 AUDIT SCOPE

3.1.1 Product Supplier Scope

For EICC VAP audits of a product supplier, the entire factory is 'in scope.' In scope means that all buildings and sections or areas of a facility are subject to the EICC VAP Audit. This includes, but is not limited to:

- All lines of business and all auditee customer's production areas
- Production and non-production areas (equipment rooms, wastewater treatment, maintenance shops, etc.)

Source: EICC Validated Audit Program (VAP) Operations Manual: Revision 5.1.1- January 2017

- Common areas
- Office areas
- Storage areas (material warehouse, shipping and receiving, chemical and waste storage, etc.)
- Canteens and kitchens
- Dormitories, hostels and any off site housing of workers/migrant workers (if company or labor agent owns/rents accommodation for workers)
- Security room(s)
- Surrounding land within border of factory property

Exceptions may include:

- Site has more than 40,000 workers
- Operations at the site that are not within the industry of the facility being audited
- Section(s) of the site are not accessible due to proprietary or confidentiality reasons
- Site has different companies operating within the same facility, which must include:
 - Operating under a different legal entity or license
 - Having different management systems (including tracking of hours and pay) and management teams
 - More than 5 kilometers between facilities
 - May not share employees (employees cannot go back and forth between companies without resigning from one company and being hired at the next)

To initiate a scope exemption, the auditee or audit customer's 'Head Office' must submit a written request to the APM at least 14 days prior to the audit start date.

3.1.2 Labor Agency and Service Provider Audit Scope

For EICC VAP audits of a labor agency or service provider, the audit scope includes both the labor agency or service provider site and the site(s) where workers are deployed. The scope of the audit is determined as follows:

1. Full site under a business license.
2. Exclude all activities which are not related to providing a service to the audit customer(s).
3. Exclude all areas which are covered by a "do not audit" request from a competing customer that has lodged a written nondisclosure request from the Head Office. This request must be specific to the EICC VAP, and must be submitted to the APM at the audit request stage.

The worker interviews and facility tours occur at the deployment site; all other activities occur at the labor agent or service provider office.

To initiate a scope exemption, the auditee or audit customer's Head Office must submit a written request to the APM at least 14 days prior to the audit start date.

4 AUDIT PROCESS

The EICC VAP is conducted using the following process.

4.1 AUDIT START

Upon site arrival, the auditors will present identification.

The auditor(s) must bring with them all audit tools and equipment necessary for the audit.

4.2 OPENING MEETING

All audits begin with an opening meeting.

4.2.1 Auditor Requirements

The auditor discusses the following topics in the opening meeting:

- Purpose and objectives of audit
- Audit schedule, scope and approach
- Discussion of facility tours, interviews, record reviews, taking field notes
- Discussion of representative sampling
- Introduction of audit Observers
- Preparation for daily wrap-ups and closing meeting
- Report preparation and QA process
- Containment and remediation process
- Audit process and timelines

The auditors answer any questions the auditee may have.

The auditors should use the EICC Audit Opening Meeting Template; the slides set can be modified as needed.

4.2.2 Auditee Requirements

The auditee discusses the following in the opening meeting, if applicable:

- Visitor safety, security and escort protocols
- CSR program and organization assignment of responsibilities CSR accountabilities and organizational responsibilities
- CSR goals, performance and current issues
- Business climate for the facility
- Review of facility operations
- Identification of notable site activities occurring during the time of the audit
- Major changes since the last audit

Source: EICC Validated Audit Program (VAP) Operations Manual: Revision 5.1.1- January 2017

- Review of the pre-audit documentation
- Interview schedules
- Identification and location of the auditor work room(s)
- Phone and internet protocol and support personnel
- Review of site work hours
- Other information relevant to the auditors and the audit process

4.3 INTERVIEWS

Worker interviews are a sensitive topic, and proper management of the interview process is an important element of the audit. Auditors should focus on obtaining information that enables an accurate evaluation of past and current operating practices. Interviews should be conducted in a manner that is cognizant of interviewee apprehension and nervousness.

There shall be no retaliation (e.g. reduction in pay or benefits, losing jobs, intimidation, or any other penalties) for any information discovered during an interview.

4.3.1 Worker Interviews

Throughout the audit, the auditors interact with workers gathering information in both formal and informal situations. Formal interactions are when the auditors selects and interviews certain individuals. Informal interactions occur as the auditors have brief interactions with individuals at their place of work or in other areas of the factory (e.g. dormitories, canteens, common areas, parking area).

The number of formal interviews conducted should equal approximately the square root of the total number of workers, including direct and indirect employed people excluding management staff (e.g. 55 interviews for a factory with 3000 workers). NOTE: If half or more of the required interviews are completed and all feedback is consistent with information provided by management and documents reviewed, then it is not necessary to perform additional interviews.

Formal interviews are conducted privately, without the presence of auditee managers, other staff or Observers.

Formal interviews generally last under 20 minutes, but may take longer, if needed, at the auditor's discretion.

Formal interviews are conducted in two ways: individually or in group settings. At least half of the interviews must be individual interviews. The ideal size for group interviews is between 5-8 workers.

Interviewees should represent a range of workers including:

- Permanent and temporary
- Production and non-production workers (security, cleaners, food preparation)
- Employees and subcontract labor
- New hires and experienced workers

Source: EICC Validated Audit Program (VAP) Operations Manual: Revision 5.1.1- January 2017

- More and less skilled positions
- Various departments and shifts
- Both genders
- Worker representatives, if present

The auditor should immediately inform the APM if site management is unwilling to allow interviews, or if the auditors feel that workers talking openly with auditors will compromise the workers. The APM will assess the situation in order to determine if the audit should continue.

The following information regarding interviews is to be documented:

- Total number of interviews
- Number of individual and group interviews
- Gender breakdown of interviews (e.g. 36 females, 32 males)
- The shift of workers interviewed work, if applicable
- Issues with privacy and confidentiality of interviews, or of any retaliation or potential retaliation, if any
- Whether workers attended interviews freely
- Coercion concerns, if any
- Age range of interviews undertaken, including number of juveniles interviewed, if any
- Whether interviews were undertaken by the auditor or a professional interviewer

4.3.2 Management Interviews

Gathering information from managers provides the auditors with an understanding of how the auditee's CSR programs are managed and intended to be implemented.

Typically, the auditors interact and talk with the following people (Note: not all of these people may be at the facility, and may have different titles):

- Site manager(s)
- Production manager(s)
- Maintenance staff
- Environmental, Health & Safety manager(s)
- Quality manager(s)
- Internal Audit manager(s)
- Human Resources manager(s)
- Onsite services staff such as canteen, dormitory supervisors, security staff
- Finance manager/payroll manager(s)
- Procurement manager/supply chain manager(s)
- Warehouse and chemical store manager(s)

- Onsite medical staff
- Legal
- Other personnel

4.4 FACILITY INSPECTION

The purpose of the facility inspection is for the auditors to observe physical conditions and current practices in all areas of the facility.

The auditor should have access to all areas of the facility and should set the pace and direction of the tour and inspection. During the facility inspection the auditors should endeavor to minimize disruptions to production.

It is the responsibility of the auditee to inform the auditors of the safety rules and requirements, including the use of personal protective equipment (PPE) in specific facility areas, and provide the auditors with necessary PPE where required.

At the start of the audit, a perimeter survey may be conducted. Portions of this survey may take place prior to the opening meeting.

The objective of the perimeter survey is to provide context to the auditors of the auditee's operation and to help the auditors prepare questions for further investigation.

This survey may consist of:

- Transportation infrastructure
- Emergency services, such as fire department or outside security services
- Identifying potential local community and environmental concerns, which may impact or be impacted by the facility
- Understanding the size, scope and location of all building and support facilities

During the tour, the auditor typically inspects and observes (note: not all facilities have the following areas):

- Work environment (space, temperature, lighting, etc.)
- Ergonomics and work stations
- Manufacturing and processing operations
- Fire and emergency equipment
- Machine protection and maintenance
- Emergency procedures
- Personal protective equipment
- First aid equipment and medical center/clinic
- Air emissions and emission control systems

- Hazardous materials storage and handling
- Hazardous waste generation and storage
- Waste (hazardous and non-hazardous) management
- Fuel, chemical and oil storage, transport and use
- Toilets and sanitation
- Canteen and kitchen hygiene and safety, when applicable
- Dormitory facilities including hygiene and safety
- Wastewater treatment, discharge and sludge disposal
- Recreational facilities
- Unreasonable restriction on workers' freedom of movement or rights
- Quality, production and time records
- Posting of relevant codes and any worker information relating to their rights
- Workers' notice boards and information relating to union or worker's committee meetings
- Any records or documents displayed that might show a discrepancy between operational activities and the protection of human rights

In some cases, for safety, security and/or commercial confidentiality reasons, the site management may prevent visitors from walking unaccompanied through portions the site. In such cases, auditors should follow the auditee policies.

Auditors should obtain permission to take photos in the facility. Alternatively, the auditee can take photos as requested by the auditors and provide them by the end of each day to the audit team. If the management does not give such permission and will not take requested photos (either as a whole, or in certain areas), auditors will document this in the audit report. Photos are not intended to contain or focus on product, product information or any other proprietary information.

4.5 DOCUMENT REVIEW

As part of the audit, the auditors review relevant records. Examples include:

- Working hour records, payroll, wages, deductions and benefits
- EHS management system documentation
- Permits
- Waste Records
- Written policies, programs, procedures
- Training records

The records to be reviewed are specified by the auditors to the auditee during the audit.

The auditors should be thorough in the review of records, however, this does not mean that every record must be evaluated. The auditor may use representative sampling in the review process. Where
Source: EICC Validated Audit Program (VAP) Operations Manual: Revision 5.1.1- January 2017

the auditor does not review every record and there is a non-conformance finding, the auditor must reflect the sampling method in the statement of finding.

The documents and records must be available on-site for auditors to review, and must cover at least the previous 12 months.

A minimum of three months of pay and work time records are reviewed for each selected worker for the 12-month period prior to the audit. The three months reviewed are the peak, valley and an average month. In the case of a Closure Audit, three months of pay and work time records are reviewed for each selected worker from the period of corrective action implementation till date of audit (not exceeding one year).

The documents that auditors review must be available at the start of the onsite audit process, if requested prior to the audit, or on the same day if requested during the audit. If documents that were requested prior to the audit are not available 4 hours from the start of the audit, the documents may not be reviewed by the auditor and may be classified as not present.

As part of the documentation review, the auditors may need to record some information in order to complete their evaluation. The auditors will not include any confidential information, such as detailed product information, detailed process steps, or personal identifiers in the audit report.

The number of pay and work time records per month reviewed must equal at least the square root of the total number of “in-scope” workers at the site, even if auditors have interviewed less than that number.

Unless otherwise noted, references to percentages of workers in conformance or non-conformance are based upon the defined sample.

4.6 DAILY ‘WRAP-UP MEETING’

Daily wrap-up meetings occur at the end of each day, and are approximately 30 minutes or less. During the meeting, the auditor should:

- If Priority non-conformances were identified:
 - Discuss any Priority non-conformances, including need for immediate correction and/or containment.
 - Inform auditee management that a formal communication of Priority non-conformances will be made to the APM, who will in turn notify the audit customers.
- Make the auditee aware of any issue, finding, or potential finding where additional information is needed.
- Encourage the auditee to present/prepare additional evidence or information on local legal requirements, as needed.
- Discuss preliminary findings, providing the opportunity for the auditee to provide additional information in the case of a disputed finding.

Source: EICC Validated Audit Program (VAP) Operations Manual: Revision 5.1.1- January 2017

- Agree upon the agenda for the remaining onsite audit.
- Clarify any further needs to ensure the audit is performed as effectively and efficiently as possible.

4.7 CLOSING MEETING

The Closing Meeting is held at the end of the last day of the audit. The same group of auditee personnel that participated in the Opening Meeting, as well as any others who would benefit from hearing from the audit team, should attend the Closing Meeting.

Closing meetings are to be conducted using a formal presentation. The auditor should use the EICC Closing Meeting Template.

If the meeting is not conducted or is cut short, auditees should notify the APM.

The Closing Meeting includes the following:

- A discussion of all Major and Priority non-conformance(s), ensuring that the auditee fully understands those issues.
- A brief discussion of all Minor non-conformance(s)
- Discussion of issues in which the auditors need to conduct further studies (e.g. investigate or review relevant legislation) to establish a finding.
- If Priority non-conformance were noted during the audit:
 - Communicate that immediate containment actions are mandatory (unless working hours, recruiting fees and social insurance).
 - Immediate containment actions should be completed by the end of the audit, or as quickly as possible if the issues were discovered late in the audit.
 - Auditor will list the status of the immediate containment actions as “auditor note” in the conclusion of the applicable question in the audit report.
- Presentation, by the auditee, of additional evidence or clarification.
- Inform on the next steps of the process.
- Thank the facility for their cooperation during the audit.

The Audit Finding Acknowledgement (AFA) statement is signed at the end of the closing meeting.