

Guideline

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Certification Body Application Guidelines

MYANMAR FOREST CERTIFICATION COMMITTEE



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Section A

1 Overview

1.1 Introduction

This guideline and its supporting documents and templates are designed to assist Certification Bodies in two main areas:

- a) Offer an overview of the steps and requirements of the MFCC two-step notification process;
- b) Provide support and examples on how to approach and prepare for the full notification step (including gaining ISO/IEC 17065: 2012 accreditation).

1.2 Scope

This document is intended as guidance for any organisation going through the application process to become a notified MFCC Certification Body.

1.3 Normative References

ISO/IEC 17065: 2012: Conformity Assessment - Requirements for Bodies Certifying Product, Processes and Services

ISO 19011:2011: Guidelines for auditing management systems

ISO/IEC 17021-1: Conformity assessment — Requirements for bodies providing audit and certification of management systems

MFCC P 2 Guiding Principles

MTLAS P 2 Certification Body Requirements

MFCC Standards (MTLAS and MFCS)

MFCC SOP 2 Complaints, Appeals and Disputes

GP F 1 Guiding Principles Declaration

GP F 2 Conflict of Interest Disclosure

1.4 Definitions

MFCC	Myanmar Forest Certification Committee
MFCC Employees	In this policy an MFCC employee can refer to full and part time employees, consultants and sub-contractors and volunteers.
MFCS	Myanmar Forest Certification Scheme. MFCS is contained in a range of documents including MFCC policies, Standard Operating Procedures, other supporting system documentation, and the MFCS Forest Certification Standard.
MTLAS	Myanmar Timber Legality Assurance System. MTLAS is contained in a range of documents including MFCC policies, Standard Operating Procedures, other supporting system documentation, and the MTLAS Timber Legality Standard.

2 Certification Body Requirements

2.1 Certification Body Notification

Full official details of the requirements for MFCC notification can be found in MTLAS P 2 Certification Body Requirements. This policy is the core and most critical MFCC policy that specifies the requirements for certification Bodies. The most up to date policy is available from the MFCC website.

In brief, MFCC is committed to ensuring that auditing against MTLAS/MFCS is carried out to the highest international standards by an independent and impartial third party Certification Body.

With this aim MFCC requires all Certification Bodies that audit against MTLAS/ MFCS to achieve accreditation against ISO/IEC 17065: 2012: Conformity Assessment - Requirements for Bodies Certifying Product, Processes and Services (hereafter ISO/IEC 17065), and ISO 19011:2011, Guidelines for auditing management systems (hereafter ISO/IEC 19011). In addition, Certification Bodies auditing against MFCS, will be required to become accredited against ISO/IEC 17021-1, Conformity assessment — Requirements for bodies providing audit and certification of management systems (hereafter ISO/IEC 17021-1).

MFCC is currently operating a two-step approach towards MFCC Certification Body notification.

2.1.1 Provisional Notification

At a minimum, prior to MFCC provisional notification, the Certification Body will:

1. be a legal, independent registered organisation;
2. demonstrate, beyond a reasonable doubt that the applicant is not involved in any way in the process and decision making for MFCC standard setting, and that the applicant will operate impartially.

2.1.2 Full Notification

Following MFCC provisional notification, and for final notification, (and before commencing any audits) MFCC requires a Certification Body prepare the following requirements:

1. Sign a Service Agreement with MFCC;
2. Complete, satisfactorily, relevant MTLAS or MFCS training as required by MFCC;
3. Finalise audit preparation requirements. This includes a summary of auditors, Standard Operating Procedures for MTLAS/MFCS assessment(s), supporting audit procedural documentation (e.g. checklists, forms and various report templates), and auditor training and development plans;
4. Finalise a policy commitment to create and implement a system that is compatible with the ISO Standards required. This policy must contain an associated work plan;
5. Finalise guiding principle policy documents and their associated forms¹ – at a minimum these will include Impartiality and Conflict of Interest, Anti-Corruption, Confidentiality;
6. Finalise a Complaints, Appeals and Disputes system documentation;
7. Finalise Corrective and Preventative Action policies and procedures and associated documentation for dealing with MFCC NCOs (i.e. Accreditation Body to Certification Body);
8. Finalise auditee NCO procedures and related documentation (i.e. Certification Body to client).

This Guideline offers support mainly in how to meet the full notification requirements (i.e. points 1 – 8 above), and includes an overview and introduction to ISO/IEC 17065 with suggestions to the types of management systems that will need to be put in place to achieve this accreditation.

¹ Impartiality and Conflict of Interest, Confidentiality, and Anti-Corruption policies must have an associated declaration (of understanding) form signed by relevant employees. Other forms would need signing if applicable –for instance if an employee recognises a conflict of interest s/he would need to complete a disclosure form.

3 Full Notification

3.1 Sign a Service Agreement

This step is straightforward as MFCC will have drafted a standard agreement for Certification Bodies to sign.

It should be noted though that in this agreement you will also agree to offer MFCC periodic access to monitor progress to reach the goals as specified in points 1-8 'Full Notification' (2.2.1).

Of particular note is point 4: "Finalise a policy commitment to create and implement a system that is compatible with the ISO Standards required. This policy must contain an associated work plan".

Basically this requirement is asking Certification Bodies to start preparing now to build up and create their systems to be ready to reach ISO/IEC 17065 accreditation. In addition, requirement 4 also requires a work plan and MFCC will expect Certification Bodies to allow them to monitor progress against this plan.

3.2 Complete MTLAS/MFCS Training

This step (2) is also relatively straightforward, but it must be demonstrated.

MFCC has conducted a number of classroom based training sessions on how to conduct audits. An associated training manual has also been created.

This manual is supplied free of charge and MFCC is open, where time and resources permit, to offering further support to any in-house training².

3.3 Finalise Audit Preparation Requirements

Point 3 specifies three distinct requirements:

3.3.1 A Summary of Auditors

MTLAS Policy 2: Certification Body Requirements states that a Certification Body must have at least:

- One qualified Lead Auditor
- One qualified Auditor
- One Decision Maker

The policy goes on to specify the minimum qualifications and experience of the person(s) chosen for these positions.

To meet this demand, the Certification Body will need to submit details of the audit team, outlining each person's qualifications and experience. Supporting documents should also be included:

- Job descriptions;
- Work contracts;
- Copies of employee qualification certificates.

² MFCC shall retain the role of sole expertise technical provider of the MFCC Auditor Training, as one of the qualifying requirements as MFCC scheme auditor. The MFCC Auditing Training Manual shall also remain the sole property of MFCC.

3.3.2 Standard Operating Procedures (SOP)

A Certification Body must identify the different aspects of the auditing process and document how the Certification Body will carry out these procedures.

Usually the procedures will fall into three broader categories:

1. Pre-audit preparation;
2. Carrying out the audit (it could be various different types of audits – for example at a forest or at a sawmill);
3. Post-audit.

These broad categories could also possibly be sub-divided into different procedures. For instance, after an audit has been completed (post-audit) a Certification Body could carry out a range of different actions.

Steps may include:

1. contacting the auditee and thanking them for their support;
2. reminding the auditee to carry out any agreed steps (such as sending any documentation or evidence that was not supplied at the original visit);
3. writing the final audit report.

Each of the various processes needs to be documented.

SOPs could also have various “associated documents” that offer more support to the procedures.

For example, the procedure for an audit itself might be supported by different checklists:

- Audit checklist
- Opening meeting checklist
- Closing meeting checklist

After an audit has been completed the lead auditor will definitely have to write an audit report. Not only should there be a SOP for writing an audit report, but also there should be other supporting “associated documents”.

For instance, usually it is best practice to use a report template.

There is no right or wrong way to write SOPs and there could be a number of different approaches. Section B offers some guidance on how to write a SOP with examples of some of the “associated documents”.

In Section B 2.12 there is an example of an audit SOP. However, it must be emphasised that Certification Bodies should be very cautious with this SOP example. This example is an example only and not intended as a template that might be copied and pasted. Whilst parts of the example may be used, Certification Bodies must ensure that their own final auditing documentation reflects their own real processes.

3.3.3 Auditor Training and Development Plans

For each member of your auditing team think of how you will develop their auditing skills and qualifications. All that needs to be done then is to discuss, agree and document a training plan for each team member.

For a new recruit for instance the first plan might be as simple as:

- ensuring s/he completes the MFCC auditing training manual (see 3.2 above);
- ensuring s/he completes your own Certification Body induction requirements;
- specifying the number of times the new recruit must accompany and observe a lead auditor;
- identifying a more senior member of staff to coach the new recruit on writing audit reports and other aspects of the auditing requirements.

For the lead auditor the plan might involve on line course or sending him/her to an international lead auditor course (in Yangon or Bangkok for instance).

3.4 Build an ISO Compliant System

This particular requirement (point 4) contains TWO aspects:

1. Create a policy commitment to create and implement a system that is compatible with the ISO Standards;
2. Produce an associated work plan.

Basically MFCC is asking a Certification Body to document and then demonstrate this commitment.

3.4.1 Policy Commitment

As stated in 2.1 above, MFCC is committed to ensuring that auditing against MTLAS/MFCS is carried out to the highest international standards by an independent and impartial third party Certification Body. As such MFCC requires Certification Bodies to start building a system that is compatible to ISO/IEC 17065 and Guidelines for auditing management systems (hereafter ISO/IEC 19011).

This first aspect is to document the commitment and to write and agree a 'statement of commitment' (these types of documents can also be called 'statements of intent').

The statement would be written on your own Certification Body headed paper (with a logo).

As examples the statement could include the following policy commitments:

- (Your Certification Body) agrees with MFCC's overall aim of auditing against MTLAS/MFCS is carried out to the highest international standards by an independent and impartial third party Certification Body;
- (Your Certification Body) commits to building a systems within X years that is fully compliant with:
 - a) ISO/IEC 17065: 2012: Conformity Assessment - Requirements for Bodies Certifying Product, Processes and Services (hereafter ISO/IEC 17065).
 - b) ISO 19011:2011, Guidelines for auditing management systems (hereafter ISO/IEC 19011)³;
- (Your Certification Body) recognises that working in accordance with this commitment requires staff to be trained and supported and for resources to be allocated. (Your Certification Body) agrees to ensure that sufficient steps are taken and resources allocated to ensure this commitment can be achieved;
- (Your Certification Body) has produced and agreed a work plan with deadlines and assigned responsibilities to achieve these aims;
- (Your Certification Body) will allow MFCC to monitor progress against this commitment.

³ In addition, Certification Bodies auditing against MFCS, will be required to become accredited against ISO/IEC 17021-1, Conformity assessment — Requirements for bodies providing audit and certification of management systems (hereafter ISO/IEC 17021-1).

The above is a suggestion only. Certification Bodies are expected to write a statement that is specific to their organisation (it should be signed by senior management). You can of course add any other information that is relevant and supports your commitment. A certification Body for example might decide it would be productive to assign a focal person (or group) to oversee this commitment and manage activities and monitor progress.

An example of a commitment statement (for impartiality) is offered in Section B, 3.6. The same type of approach could be used for this particular statement.

3.4.2 Associated Work-Plan

After documenting the commitment your Certification Body must now demonstrate it.

Therefore, MFCC has required Certification Bodies make a work-plan that outlines the steps you will take to achieve the objective (i.e. build a system that is compatible with ISO/IEC 17065 and ISO/IEC 19011⁴).

Progress against this work-plan can then be monitored internally by your Certification Body team and of course MFCC.

Certification Bodies will need to read and study the ISO Standards in detail. Each Standard will specify the requirements needed to comply with the Standard. Certification Bodies will then need to formulate a plan with demonstrable milestones to put the various requirements in place within a two-year timeframe.

Section B, No. 1 gives an outline and overview of the requirements for ISO/IEC 17065. However, it is imperative that Certification Bodies read and understand the Standards fully themselves, and decipher the requirements and how they apply to your situation.

3.5 Finalise Guiding Principles

MFCC requires that a Certification Body finalises a number of 'guiding principles'.

A guiding principle is like a 'value' and represents a broad philosophy. These types of values will guide your Certification Body throughout its life in all circumstances, irrespective of changes in your goals, strategies, type of work, or the top management.

MFCC requires a minimum of policies that cover:

1. Impartiality and Conflict of Interest;
2. Anti-Corruption;
3. Confidentiality.

There are of course many other possible 'guiding' principles your Certification Body is free to adopt. For example, most organisations in the world nowadays have an equal opportunities policy. Increasingly organisations will adopt a guiding principle that relates to environmental sustainability. This might start off as simply having an office culture of recycling and not using plastic bottles.

However, MFCC only requires three guiding principle policies at a minimum. MFCC has its own guiding principles and an outline and links to the full version can be seen in Section B 3.1. MFCC decided to put all three principles into one document. This is one approach, or Certification Bodies might choose to make separate documents.

Again MFCC requires these policy statements are supported by 'associated forms'. For instance, your Certification Body produces an Impartiality and Conflict of Interest policy. It is not enough just to have this policy. You want to be sure your employees have read and understood the policy. Therefore, it is normal practice to have a form for employees to sign declaring s/he has read and understands the guiding principle policy(ies) and

⁴ And possibly ISO/IEC 17021-1 for Certification Bodies auditing against MFCS.

agrees to follow its (their) principles. This would be an 'associated form'. MFCC has included their own "Guiding Principles Declaration Form" as an example in 3.4.3.

Sometimes one of your employees might come across a situation where s/he feels a situation has arisen where s/he faces a possible or real conflict of interest.

This employee would need to inform his/her line manager. S/he needs to declare s/he has a possible or real conflict of interest. Therefore, there is a second 'associated form' in 3.4.3 – Conflict of Interest Declaration Form.

3.6 Complaints, Appeals and Disputes

All Certification Bodies auditing against MTLAS and/or MFCS must have their own systems in place for dealing with appeals, complaints and disputes.

Appeals, complaints and disputes may come from either clients (e.g. forest management units, mill owners, traders, manufacturers or retailers) or from other third parties such as interested stakeholders.

Examples of situations where a Certification Body might find itself in a scenario involving complaints, appeals and disputes include (but are not limited to):

- refusal of your Certification Body to accept an application;
- refusal of your Certification Body to proceed with an assessment;
- the status of Corrective Action requests⁵;
- decisions to grant, reverse, deny, suspend or withdraw certification; and
- any other action that impedes the attainment of certification.

It is important to stress that in the case where an appeal, complaint or dispute is made regarding aspects of the certification process; MFCC will **never** act as an arbitrator or get involved in any disputes whatsoever. Nor will MFCC respond to any complaints or appeals with regards certification decisions.

The Certification Body will have sole responsibility for handling such issues in accordance to their own policies and procedures.

There will be many examples on the internet of complaints, appeals and disputes procedures that you can use to assist your organisation making its own system. Moreover, we have reproduced an extract of the MFCC SOP 2 Complaints, Appeals and Disputes in Section B 2.10.

3.7 Corrective and Preventative Action

This particular requirement relates firstly to your Certification Body dealing with corrective actions that arise from an MFCC assessment or other external sources (such as a complaint or an observation from a client).

The corrective action is directed at the Certification Body itself.

A correction action procedure outlines and specifies the process to identify, track, and investigate the cause of a problem (a non-conformance in the case of an MFCC assessment), and correct that issue.

According to ISO 9001 a corrective action is a reactive response because the action is taken after a non-conformance or complaint has been identified.

An organisation will first correct or contain the problem and then determine its root cause so they can take corrective action to prevent its recurrence.

⁵ For instance, if a client feels a corrective action request was closed satisfactorily but the Certification Body indicates/has acted otherwise.

As a Certification Body you need to create your own corrective action procedures which explain how you will:

- review non-conformance (from an MFCC assessment for instance) and customer complaints;
- decide the cause of the problem;
- decide an appropriate course of action to stop the problem recurring;
- put the plan into action;
- ensure that the action has solved the problem.

An example of a possible corrective action SOP is given in Section B 2.7 and 2.8 (in the form of a flow chart).

Preventative action should be considered as a proactive. For example, your certification Body may anticipate a potential problem and take action to eliminate the causes and prevent the occurrence of that problem.

The procedure you will create will be very similar to the corrective action procedure. You will need to explain how you will

- review potential problems;
- decide the potential cause of the problem;
- decide an appropriate course of action to stop the problem occurring;
- put the plan into action;
- ensure that the preventative action has solved the potential problem.

The preventative action procedure may include:

- analysing customer feedback and concerns;
- applying a proven corrective action to other areas of the business;
- disaster recovery plan – what will you do if your office burns down, your lead auditor resigns with little or no notice, etc.?

Note: Generally, the combination of corrective action and preventative action procedures into one document is acceptable. If they are combined, then it is important show you understand clearly the difference between the intent of corrective and preventative actions.

3.8 Auditee Non-Conformances

This section is very different than 3.7 above. 3.7 covers procedures for how you as a Certification Body will respond to corrective actions and/or preventative actions that are directed to your organisation – this may be as a result of an MFCC non-conformance (issued at your Certification Body) or another external source such as a complaint. In this instance you as the Certification Body need to deal with the correction (or prevention).

3.8 is concerned with your position as a Certification Body as you issue non-conformances and observations (NCO) to clients (such as a sawmill manufacturer). Following an audit carried out by your audit team they will at some point issue non-conformances. As a Certification Body you must produce procedures (and associated documents) to issue and manage non-conformances.

Any SOPs/policies you do produce must also comply with MFCC requirements on issuing NCOs. A link to MFCC policy - MTLAS P 2 Certification Body Requirements – can be found in Section B 3.5.

3.9 Certification Body Requirements

Section 2.1.2 above reproduces the requirements for the Certification Body MFCC full notification process with the subsequent sections (3.1 – 3.9) offering guidance on how to meet each of these requirements.

These requirements are taken directly from MTLAS P 2 Certification Body Requirements. MTLAS P 2 is one of the key policies that specify not only the requirements of Certification Bodies with regards the notification process, but also specifies Certification Body requirements more generally when auditing any of the MFCC systems.

Certification Bodies should study this policy and ensure they comply with all the requirements. A link to MFCC policy - MTLAS P 2 Certification Body Requirements – can be found in Section B 3.5.

Section B Supporting Materials

1 ISO/IEC 17065 - Overview

1.1 Disclaimer

Below is a brief overview of ISO/IEC 17065. MFCC is not an expert on ISO/IEC 17065 and this material is supplied in good faith for illustration and support only. Certification Bodies should always refer to the ISO Standard itself for definitive guidance.

MFCC recommends Certification Bodies form a dedicated team to analyse ISO Standards in detail. The original ISO/IEC 17065 Standard can be studied in conjunction with this guideline.

1.2 An Overview of ISO 17065 Requirements

ISO/IEC 17065 is made up of eight sections. The first three sections are 'preliminaries' and very much informative in nature. The three sections are:

1. Scope
2. Normative References
3. Terms and Definitions

The final five sections contain the substantive guidance on the requirements for accreditation against ISO/IEC 17065.

1.3 Section Four—General Requirements

This section deals with the activities and setup of the CB on a general level.

So a Certification Body must:

- show it is a legal entity,
- have a "Certification Agreement" with clients. This section also includes the minimum contents of the agreement),
- have guidelines on the use of certification marks and licenses,
- demonstrate its financial support and liability coverage,
- have documents that demonstrate it will operate in a non-discrimination way (impartiality),
- make certain information available upon request,
- meet minimum requirements on confidentiality.

Impartiality is stressed throughout the standard and is covered in section 4 in addition to added details in section 5.

There are some independence restrictions placed on personnel within the Certification Body in Section Four. However, these are generally defined in a way to ensure that the final certification decisions are made by persons without a conflict of interest and who are not involved in the auditing process.

Business relationships between the Certification Body and other interested parties are permitted so long as the Certification Body can account for any potential risks to its impartiality, and can address those risks in an appropriate manner.

Below is an overview of some of the possible approaches and documents a Certification Body need to/could prepare for ISO 17065 compliance:

- Company registration documents;
- Signed agreement between Certification Body and the Certification Body client;
- Logo usage policy/SOP;

This aspect is actually governed by the scheme owner (i.e. MFCC). The Certification Body must assess whether clients are complying with the MFCC policy on logo usage.

- Insurance/liability documents;
- Policies on impartiality and Impartiality Committee documents (see below);
- Policy and guidelines on publically available documents and records;

At a minimum this must include:

- ✓ “information about (or reference to) the [MFCC] certification scheme(s), including evaluation procedures, rules and procedures for granting, for maintaining, for extending or reducing the scope of, for suspending, for withdrawing or for refusing certification;
- ✓ a description of the means by which the certification body obtains financial support and general information on the fees charged to applicants and to clients;
- ✓ a description of the rights and duties of applicants and clients, including requirements, restrictions or limitations on the use of the certification body's name and certification mark and on the ways of referring to the certification granted;
- ✓ information about procedures for handling complaints and appeals”.

- The Certification Body will probably need a website to make information available;
- Confidentiality policy and related documents;
- Conflict of Interest and related documents.

1.4 Section Five—Structural Requirements

This section is quite short and easy, but also reflects a growing emphasis on impartiality.

The section starts simply stating that a certification body must document its organizational structure - showing duties, responsibilities and authorities of management and other certification personnel and any committees. Section 5 specifies the areas that Certification Bodies must identify authority.

The section then enters into greater details to describe the kind of mechanism a Certification Body must have to make sure it operates in an impartial manner. It also specifies exactly the duties of this mechanism:

“The mechanism shall provide input on the following:

- the policies and principles relating to the impartiality of the Certification Body's certification activities;
- any tendency on the part of a Certification Body to allow commercial or other considerations to prevent the consistent impartial provision of certification activities;
- matters affecting impartiality and confidence in certification, including openness”.

ISO/IEC 17065 notes that one method to meet this requirement is for a Certification Body to form an independent group of people who are stakeholders in the certification process. This group provides input and oversight a Certification Body's impartiality status.

ISO/IEC 17065 does actually specify by name that a ‘committee’ is one means to meet this requirement, and also stresses that this mechanism must have a balance of representation.

It is also important to note that the Standard states that if a Certification Body disregards the advice of the Committee then the Committee does have the right to take independent action (such as reporting the Certification Body to the Accreditation Body or MFCC).

To meet this requirement here are some ideas and thoughts of the types of documents and records a Certification Body will need to produce:

- policy on impartiality and related documents (notification form);
- a description of the roles and responsibilities of an Impartiality Committee and their work procedures;
- agendas and minutes (records) from Impartiality Committee meetings.

Another approach in addition to a 'policy' on impartiality is to produce an 'Impartiality Statement' – basically a statement outlining your Certification Body's commitment to impartiality. An example is offered in Section B: 3.4.2.1.

A search through the internet (using 'impartiality committee terms of reference') can offer many examples of Terms of References for Impartiality Committees and specifically in relation to ISO 17065 compliance. Whilst care must always be taken to ensure no copyright laws are broken, these resources can offer a very useful guide to create your own Certification Body Impartiality Committee.

1.5 Section Six—Resources

"Resources" in section 6 are actually Certification Body employees.

A Certification Body must specify the requirements and competencies for employees and also cover issues such as training and monitoring compliance with the Certification Body's rules and procedures.

In these cases, the policies and practices of your Certification Body will also need to be aligned with MFCC policies and requirements – see 3.3.1. and 3.3.3 above (and also MTLAS P 2 Certification Body Requirements).

In addition, the standard also discusses other requirements that must be met for "internal resources" (full- or part-time employees, and persons operating under contract) to ensure compliance with all rules and procedures, as well as "external resources" (another term for "subcontractors") that provide evaluation services to the certifier.

Section 6 also discusses other matters that involve additional issues such as other international standards that might be relevant to a Certification Body (testing, inspection, and audits of management systems), and the use of subcontractors for any evaluation tasks.

To meet these requirements here are some ideas and thoughts of the types of documents and records a Certification Body will need to produce:

- Certification Body employees job descriptions;
- policies/SOPs/Records on employee induction/training/(annual) appraisals;
- policies/SOPs for handling sub-contractors;
- interview records;
- signed employee contracts.

1.6 Section Seven— Certification Process

Section Seven covers the requirements a Certification Body must follow while performing the various steps in the certification process.

These steps include:

- receiving and reviewing the client's application for certification;
- ensuring the product, process, (compliance to the relevant MFCC Standard) is appropriately evaluated;
- having person(s) independent of the evaluation review making the final certification decision.

This section also includes the required information on documents given to the client to signify that their product and/or process has been certified.

ISO/IEC 17065 specifies the minimum requirements that must be on a certificate. These are:

- the name and address of the Certification Body; [SEP]
- the date certification is granted; [SEP]
- the name and address of the client; [SEP]
- scope of certification;
- the expiry date of certification;
- any other information required by the certification scheme (MFCC). [SEP]

Section 7 also covers requirements with regards non-conformities (so there must be a procedure for issuing non-conformances and closing them etc.).

Section 7 continues with the inclusion of the Certification Body's responsibilities to ensure that certified products and processes continue to meet the MFCC Scheme requirements.

So for instance if MFCC changes its requirements then the Certification Body is responsible for informing the client, and finally again what duties the Certification Body has for handling complaints and appeals related to its certification activities.

Further requirements are outlined for keeping records, stating that a Certification Body must maintain information on certified products which contains at least the following:

- identification of the product; [SEP]
- the standard(s) and other normative document(s) to which conformity has been certified; [SEP]
- identification of the client. [SEP]

ISO/IEC 17065 also specifies here that a Certification Body must follow the scheme (MFCC) requirements with regards any information that need to be published or made available upon request. As a minimum, the Certification Body shall provide information, upon request, about the validity of a given certification.

To meet these requirements here are some ideas and thoughts of the types of documents and records a Certification Body will need to produce:

Policy	Document Transparency and Public Availability
Register	Certification Status
SOP	Pre-Audit Management and Planning
SOP	Carrying out audits
Checklist	Opening Meeting Checklist
Checklist	Closing Meeting Checklist
Form	Opening/Closing Meeting Attendance List
SOP	Writing Audit Reports
Template	Audit Report
SOP	Post-Audit Management
SOP	Non-Conformances and Observations
Form	Corrective Action Request
Form	Corrective Action Review Report
SOP	Complaints, Appeals, and Disputes
Register	Complaints, Appeals, and Disputes

The above are just ideas. A Certification Body will need to ensure it has documents suitable to its tasks.

MFCC has already created many of these documents contained in its training dossier: Auditor Training Course and Participatory Audit On Assessing Timber Legality Under the Myanmar Timber Legality Assurance System". They are also adapted later in the supporting materials of this guideline along with other examples.

These can be adapted for a Certification Body's own situation and/or depending on the scheme (e.g. adapted for MFCC).

Likewise, Complaints, Appeals, and Disputes documents have been covered above and MFCC's own SOP is included here.

1.7 Section Eight—Management Systems

This section covers the requirements for a management system that must be in place within the Certification Body.

The Certification Body must have a collection of management system documents, controlled documents and records, and must perform management reviews and internal audits in accordance with its own defined procedures and schedules.

Finally, the Certification Body is required to address corrective as well as preventative actions.

To meet these requirements here are some ideas and thoughts of the types of documents and records a Certification Body will need to produce:

SOP/Policy	Carrying Out an Internal Audit
SOP	Management Review
SOP(s)	Corrective and Preventative Actions
Records	Management Review Agendas and Minutes
SOP	Document Control and Record Management
Register	Document Master List

Section A, 3.7 covers corrective and preventative action, and a Certification Body must also have these procedures documented.

Section B contains examples and templates of:

- a corrective action SOP;
- a corrective action and preventative action flowchart;
- guidelines on Root Cause Analysis;
- a management review SOP and Activity map;
- management review associated documents.

2 Standard Operating Procedures

There are a number of formats you can choose for your Certification Body to structure and present your SOPs.

The templates below are designed to help you easily build standard operating procedures. In these supporting materials you will also find the SOP (for Complaints, Appeals and Disputes) that MFCC has adopted. You can also build your SOP template around this example.

2.1 General Guidelines

Normally SOPs (and policies) are written in very precise and short simple sentences. Here are some tips and tricks for writing:

Start with action commands. Always use a verb at the beginning of a statement for a task. This kind of language makes it clear what you have to do. (In English) the active voice and present verb tense should be used e.g. *“take pictures of the forest boundary markers”*.

Be concise. Be clear and convey the important information only.

In addition, follow the style guide used by your Certification Body, e.g. font size and margins.

2.2 Writing the SOP

Within your Certification Body team you should gather the topic experts. For example, if you are writing a SOP on carrying out a Forest Audit you gather the forest audit experts (not the Chain of Custody auditors).

This team should walk through the process they want to document from start to finish. They need to write down every step which must be taken along the way. Allow for input and discussion across the team, and record down any further steps which are suggested.

Then, once you have the spine of the process, go through and look at each task you have recorded. Are there sub-tasks which can be added to that task to further explain either how it is done, or by recommending productive ways to do it? If so, include the sub-tasks too.

This extra detail is important to make an easy to follow process. You can create sub-checklists in tasks to tackle this need. Sub-checklists provide a simple way to make processes appear straightforward while also adding actionable detail.

2.3 Test and Improve the Process

Now that you've written your SOP you will need to test it. How you implement them is up to you and it depends on the resources you have available. You could try by giving the SOP to someone else in your office and see if s/he could follow it. At some point of course you will test in in the field (when for instance you audit a forest).

During the testing process and also every time someone uses a SOP their input should be used to make improvements to the SOP.

2.4 Create a Flow Diagram

Flow diagrams or workflow maps can be useful in different ways. They offer a visual overview of a process that can often be simpler than following only written words.

Diagrams can also help employees understand their role. Flow diagrams provide employees with a visual way of understanding what is being asked of them. But that's not all. Helping make sure that your employees understand their position within a broader whole makes the process work better and can also help improve employee accountability in the workplace.

2.5 ISO-9001:2015 Template Example

Introduction

SOP Document Title

Version:

Date:

Doc Number:

Amendments

Revision and Approval

- [revision number] - [date] - [nature of changes] - [approved by]
- [revision number] - [date] - [nature of changes] - [approved by]
- [revision number] - [date] - [nature of changes] - [approved by]

Purpose

Add the purpose of the SOP.

Responsibilities

List the employees who are responsible for carrying out/managing this SOP.

Scope

Specify which aspects of work the SOP covers.

Procedures

List the procedural steps.

Overview

If you have a process sequence (diagram or flow chart) illustration you could also place that in this section.

2.6 Basic Template Example

Your Certification	Department Name	SOP Number:
Body Logo		Revision Number:
		Implementation Date:
Page No:	1 of xx	Latest Update:
SOP Owner:		Approval:

Standard Operating Procedure

Table of Contents

1. Purpose

Describe the process for <official name of SOP>.

Describe relevant background information.

2. Scope

Identify the intended audience and /or activities where the SOP may be relevant.

3. Prerequisites

Outline information required before proceeding with the listed procedure; for example, worksheets, documents, etc.

4. Responsibilities

Identify the personnel that have a primary role in the SOP and describe how their responsibilities relate to this SOP. If necessary, include contact information.

5. Procedure

Provide the steps required to perform this procedure (who, what, when, where, why, how). Include a process flowchart.

6. References

List resources that may be useful when performing the procedure; for example, policies, external documents or records, government standards and other SOPs.

7. Definitions

Identify and define frequently used terms or acronyms. Provide additional and/or relevant information needed to understand this SOP.

2.7 Corrective Action SOP

Your Certification	Department Name	SOP Number:	1
Body Logo		Revision Number:	1
		Implementation Date:	24 July 2018
Page No:	1 of xx	Latest Update:	24 July 2018
SOP Owner:	Ms. X	Approval:	Management Review

Corrective Action

1. Introduction & Purpose

The purpose of this procedure is to establish and define the process for identifying, documenting, analysing and implementing corrective actions in order to eliminate actual non-conformances.

2. Scope

This procedure is applicable to all corrective actions related to non-conforming products, services and audit results.

3. Prerequisites

Employees should read and refer to the following documents before proceeding with the listed procedures.

- Internal Audit Procedure SOP 2
- Non-conformance Procedure SOP 3
- Preventative Action SOP 4

4. Responsibilities

All Certification Body employees are responsible for highlighting suspected non-conformances to their Line Manager/Supervisor.

The Certification Body CEO is responsible for initiating this procedure upon detection of a non-conformance. The CEO is also responsible for ensuring (normally through delegation) that a system is maintained for reporting and record keeping of non-conformances and their respective responses and actions.

The Certification Body senior management is required to:

- Implement necessary actions to achieve resolution
- Review the effectiveness of corrective actions taken

5. Process

5.1 Review Non-conformances

Non-conformances or opportunities for improvement will be identified through a number of sources that include (but are not limited to):

- Certification Body employees,
- MFCC assessment reports and findings;
- Certification Body internal audits.

By whichever means a non-conformance is identified, the underlying cause(s) of the non-conformance will be investigated.

5.2 Determine Causes

The designated employee will review any issues raised and complete a non-conformance report (Form NC1) to identify the root cause of the non-conformance.

5.3 Evaluate Need for Action

If corrective action is necessary, then (Form NC2) will be developed and appropriate personnel assigned tasks.

5.4 Implement Action

Designated Certification Body employees must implement agreed level of action within agreed timescales.

The Certification Body employee delegated to deal with any particular corrective action will follow up all corrective actions to ensure effective and timely responses are achieved, and report to the Certification Body CEO.

The CEO holds ultimate responsibility for ensuring a corrective action is closed out and if satisfactory resolution has been achieved. This will be done through objective evidence through inquiry or an internal audit.

Preventative action such as, implementing, modifying or enforcing procedures or controls will be taken to avoid repetition of the non-conformance where necessary. Preventative Action procedures will be carried out in accordance to SOP 4 Preventative Action.

5.5 Record the Results

Any changes to the Certification Body management system and its procedures, as a result of corrective actions, will be recorded.

All documentation and records generated by the corrective action process will be logged and recorded through R1NC.

5.6 Management Review

A review of corrective actions will be undertaken by top management to verify the performance and effectiveness of corrective actions taken.

The Certification Body CEO and senior management will determine if action taken could potentially improve other areas of the Certification Body.

6. References

Document Name	Reference
Internal Audit Procedure	SOP 2
Non-conformance Procedure	SOP 3
Preventative Action	SOP 4
Non-Conformance Report	Form NC1
Non-conformance Register	Register NC1
Corrective Action Request	Form NC2
Corrective Action Request Log	Register NC2
Document Change Register	Register DCRM1

7. Terms & Definitions

Corrective action

is taken upon detection of a non-conformance to prevent it from happening again; we act to 'prevent' a repeat of a detected non-conformance.

Preventative action

is taken when we anticipate a potential problem and take action to eliminate the possible causes and prevent the occurrence a non-conformance.

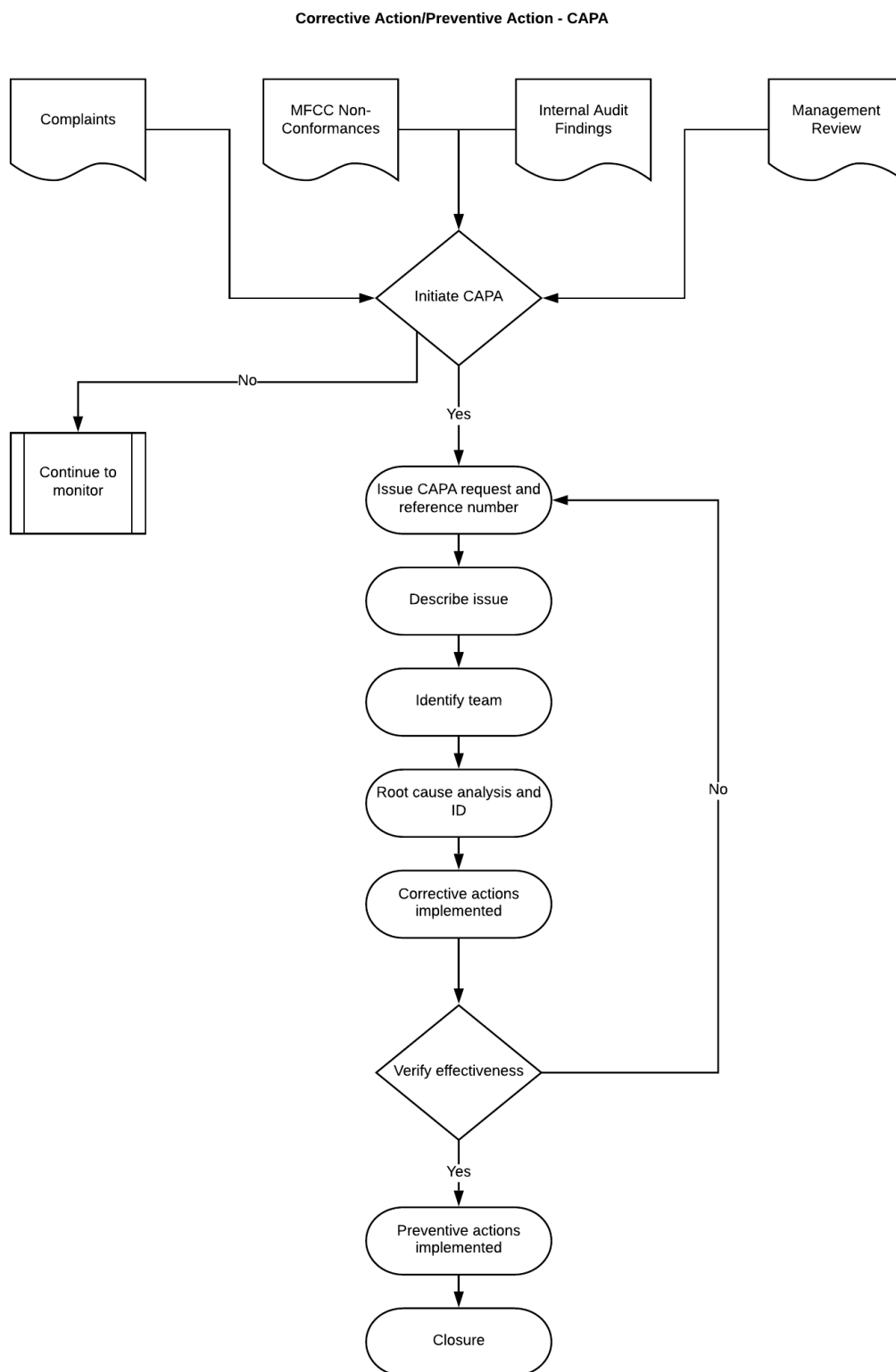
Non-conformance

is taken to mean an observation or finding that indicates a policy or practice is contrary to the requirements of ISO 17065 or the requirements of the MFCC system. Non-conformances might also be generated by a number of process such as a formal internal audit, an external source such as a client complaint or internally by our Certification Body employee.

8. Revision History

Revision	Date	Name	Change Reference

2.8 Corrective and Preventative Action SOP (flowchart)



2.9 Root Cause Analysis Guidelines

When your Certification Body is going through a corrective or preventative procedure, at some point a root cause analysis will need to be completed.

2.9.1 Definition of Root Cause Analysis

Root Cause Analysis (RCA) is used to identify the root causes of problems. The practice is based on the approach that problems are best solved by correcting or eliminating root causes, and not just looking at a symptom.

2.9.2 General principles of root cause analysis

- Addressing root causes is more effective than just treating the symptoms of a problem;
- To be effective, RCA must be performed systematically, with conclusions and causes backed up by documented evidence;
- There is usually more than one root cause for any given problem;
- To be effective the analysis must establish all known causal relationships between the root cause(s) and the defined problem.

2.9.3 General process for performing an RCA-based Corrective/Preventative Action

1. Define the problem;
2. Gather data/evidence;
3. Identify the causal relationships associated with the defined problem;
4. Identify which causes if removed or changed will prevent recurrence;
5. Identify effective solutions that prevent recurrence, are within your control, meet your goals and objectives and do not cause other problems;
6. Implement the recommendations; ^[1]_{SEP}
7. Observe the recommended solutions to ensure effectiveness.

2.9.4 Examples root cause analysis techniques ^[1]_{SEP}

1. 5Whys;
2. Failure mode and effects analysis;
3. Pareto analysis;
4. Fault tree analysis;
5. Bayesian inference;
6. Ishikawa diagram, also known as the fishbone diagram
7. Cause Mapping.

Internet searches will offer numerous resources and details on these techniques and how to use them. These are just a few examples of RCA techniques and more are available.

Procedure

SOP 2 CAD

2019-11-29

v02.00

Complaints, Appeals and Disputes



MYANMAR FOREST CERTIFICATION COMMITTEE
TRANSLATION MYANMAR

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To ensure that users of this manual only have access to the most recently available approved MFCC document, the full contents of this MFCC SOP are available for download from the MFCC website.

2.11 Management Review SOP Example

1. Management Reviews

1.1 Introduction & Purpose

This procedure is used to define your Myanmar Certification Body's process for undertaking management reviews in order to assess the effectiveness of the application of our quality management system and its compliance to ISO 9001:2015. This procedure also defines the responsibilities for planning, conducting, reporting results and retaining associated records.

1.1.2 References

Standard	Title (shortened)	Description
ISO 9004:2000	Quality management systems	Guidelines for performance improvements
ISO 19011:2011	Guidelines for auditing management systems	Guidelines for auditing
ISO/IEC 17065: 2012	Conformity Assessment	Certifying products and services
MTLAS P 2	Certification Body Requirements	MFCC CB demands
MFCC Standards	MTLAS	Standards of timber legality

1.1.3 Terms and Definitions

<i>Corrective action</i>	Is taken upon detection of a non-conformance to prevent it from happening again; we act to 'prevent' a repeat of a detected non-conformance.
<i>Management</i>	Coordinated activities to direct and control an organization
<i>MFCC</i>	Myanmar Forest Certification Committee
<i>MFCS</i>	Myanmar Forest Certification Scheme. MFCS is contained in a range of documents including MFCC policies, Standard Operating Procedures, other supporting system documentation, and the MFCS Forest Certification Standard.
<i>MTLAS</i>	Myanmar Timber Legality Assurance System. MTLAS is contained in a range of documents including MFCC policies, Standard Operating Procedures, other supporting system documentation, and the MTLAS Timber Legality Standard.
<i>Non-conformance</i>	Is taken to mean an observation or finding that indicates a policy or practice is contrary to the requirements of ISO 17065 or the requirements of the MFCC system. Non-conformances might also be generated by a number of process such as a formal internal audit, an external source such as a client complaint or internally by our Certification Body employee.
<i>Preventative action</i>	Is taken when we anticipate a potential problem and take action to eliminate the possible causes and prevent the occurrence a non-conformance
<i>Review</i>	Determination of the suitability, adequacy or effectiveness.

1.2 Application and Scope

The scope of this procedure details the method of reviewing the Certification Body system in terms of its compliance to the requirements of;

- MFCC MTLAS;
- ISO 9004:2000
- ISO 19011:2011
- ISO/IEC 17065: 2012

The SOP also specifies how deficiencies are documented to ensure our Certification Body management systems are up to date, controlled and effective.

Our management review ensures our systems' continuing suitability and effectiveness in satisfying the above requirements and our organization's related policies and objectives. Management reviews are undertaken annually.

1.3 Responsibilities

It is the responsibility of the Certification Body CEO to coordinate the management review process, and to:

1. prepare the management review agenda and minutes;
2. ensure that management reviews are conducted at planned intervals;
3. determine the review schedule and dates in coordination with participating attendees.

The CEO ensures that each management review includes:

- management system data, e.g. results of internal audits, MFCC assessments, non-conformances and corrective and preventative action, client complains and feedback;
- opportunities for improvement;
- monitoring of quality, environmental and health and safety objectives;
- external reviews and assessments of MTLAS and Myanmar timber industry and timber certification practices.

Each Certification Body Manager prepares a report to be circulated prior to the meeting, which summarizes the Certification Body's performance. Representation at the review includes top management, functional management, line management, process owners, process champions, lead process users and action owners.

2. Process

2.1 Review Input

In addition to the Agenda and Minutes, the following information and data is presented during the management review:

The "inputs" into the management review shall include information on:

- Internal Audits used to verify systems compliance;
- External Assessment – findings, recommendations of external assessments conducted by MFCC and Myanmar's Department of Research and Innovation (ISO Accreditation Body);
- Customer feedback and complaints;
- Status of preventative and corrective actions;
- Review of impartiality committee meeting minutes and recommendations;

- Review assigned actions in the prior Management Review and report on status;
- Any changes that affect the Certification Body management systems to consider and agree continuing suitability, adequacy and effectiveness;
- Recommendations for improvement: Identify business improvement opportunities along with opportunities to improve Certification Body effectiveness and quality.

2.2 *Review Output*

The “output” from the management review shall include any decisions and actions related to:

- improvement of the effectiveness of the Certification Body management system and its processes;
- assurance of the impartiality of the Certification Body and related services;
- improvement of product and service related to customer requirements;
- identification of resource needs.

2.3 *Management Meeting*

The Certification Body will conduct a meeting with senior management at least once a year to review, comment, plan and assign action items as necessary based on the Management Review data provided. The CEO is the primary participant and reviewer in this meeting.

Meeting notes and action items shall be recorded as an official record of the meeting.

The management meeting will identify responsible person(s) with deadlines for coordinating and ensuring agreed action items are completed as defined in the Management Review meeting official record.

2.4 *Closing Reviews*

Management Review Meeting Action Items shall be considered closed only after all corrective actions have been completed, and follow-up by the Certification Body delegate has been done to verify the effectiveness of the corrective action.

When formal corrective action is not taken in a timely manner, and a request for an extension has not been received, the matter must be brought to the attention of the Certification Body CEO.

2.5 *Records*

Management Review records shall be retained for three years minimum from the completion of the review activity. The records shall be maintained in the

2.11.1 *Management Review Minutes Template*

1. Prior Actions and Meetings Review

Prior Action Items Review
Prior Meeting Minutes Review

2. Changes in external and internal issues

Discussion		
Conclusion		
Action items	Person responsible	Deadline

3. Information on the effectiveness and performance of the Certification Body systems

Discussion		
Conclusion		
Action items	Person responsible	Deadline

4. Customer satisfaction and feedback from interested parties

Discussion		
Conclusion		
Action items	Person responsible	Deadline

5. MFCC assessment results

Discussion		
Conclusion		
Action items	Person responsible	Deadline

6. Impartiality Committee minutes and recommendations

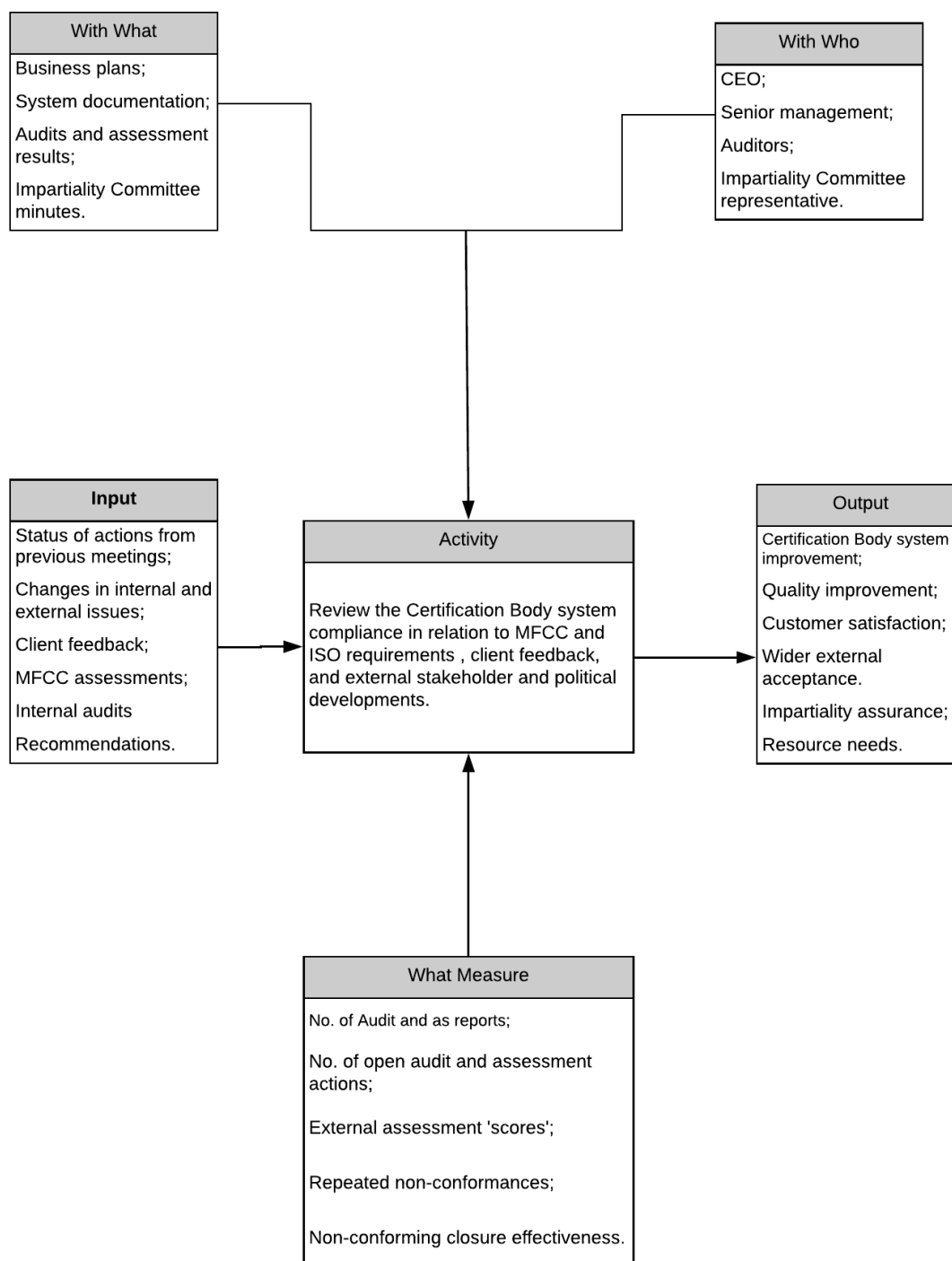
Discussion		
Conclusion		
Action items	Person responsible	Deadline

7. Other Business

Discussion		
Conclusion		
Action items	Person responsible	Deadline

2.11.2 Management Review Activity Map

Management Review Activity Map



2.12 Carrying out an Audit SOP Example

IMPORTANT: Certification Bodies should be very cautious with this SOP example. MFCC is not an auditor. This example is an example only and not intended as a template that might be copied and pasted. Whilst parts of the example may be used Certification Bodies must ensure that their own final auditing documentation reflects their own real processes.

Your Certification	Department Name	SOP Number:	4
Body Logo		Revision Number:	1
		Implementation Date:	1 August 2018
Page No:	1 of xx	Latest Update:	1 August 2018
SOP Owner:	Mr. Y	Approval:	Myanmar Certification Body CEO

Auditing

1. Introduction & Purpose

The purpose of this procedure is to outline the process for carrying out audits against either the MTLAS or MFCS system. The process of auditing comprises a series of steps as follows.

2. Scope

This procedure is applicable to all Myanmar Certification Body employees carrying out an audit process.

3. Prerequisites

Employees should read and refer to the following documents before proceeding with the listed procedures.

- | | |
|-------------------------------------|--------|
| • Auditee Non-conformance Procedure | SOP 7 |
| • Non-Conformance Report Form | FNCR 1 |
| • Attendance List | FAL 1 |
| • Audit Meeting Opening Checklist | CLAM 1 |
| • Audit Meeting Closing Checklist | CLAM 2 |

4. Responsibilities

All Certification Body employees involved in the auditing process should be familiar with and follow this SOP.

5. Process

5.1 Pre-Audit

The pre-audit is optional. The pre-audit, if carried out, will be no longer than half the duration of a full initial audit. The objective is to find any major areas of weakness or aspects of the MFCC standards which are not addressed (either adequately or at all). The Auditee can request what elements are audited.

5.2 Document Review

The Myanmar Certification Body auditors will check the documentation of the auditee Management System that applies to the system being audited (MTLAS or MFCS), and ensure that the systems comply with the relevant standards.

5.3 Audit Planning

The auditors will create an audit plan identifying which departments, functions or operational systems will be examined for compliance against a specified Standard (or parts thereof).

Auditors will also determine and conform dates ensuring clients are given at least two week's notice.

If several auditors are to be involved, then the allocation of their time will be planned, with specific aspects of an audit delegated to identified auditors.

If several locations will be visited, travel arrangements must be optimised as far as possible. The audit plan has to ensure that all relevant aspects of the organisation are adequately covered.

5.4 Initial Audit

The initial certification audit of a management system shall be conducted in two stages.

5.4.1 Stage 1 audit

The Myanmar Certification Body can carry out stage 1 activities remotely off-site if needed, via telephone interviews and/or email.

- Check auditee documentation system compliance;
- evaluate the client's location and site-specific conditions and to undertake discussions with the auditee's employees to determine the preparedness for stage 2 audit;
- Evaluate the auditee processes and equipment,
- Evaluate applicable statutory/regulatory requirements
- Undertake discussions with the auditee's employees to determine the preparedness for stage 2 audit;
- Review the auditee's status and understanding regarding requirements of the MTLAS or MFCS requirements, in particular with respect to the identification of key performance or significant aspects, processes, objectives and operation of the management system;
- Collect necessary information regarding the scope of the management systems, processes and location(s) of the client, and related statutory and regulatory aspects and compliance (e.g. quality, environmental, legal aspects of the client's operation, associated risks, etc.); ^[1]_{SEP}
- Review the allocation of resources for stage 2 and agree with the client on the details of the stage 2 audit.

5.4.2 Stage 2 audit

Stage 2 of an audit will evaluate the implementation, including effectiveness, of the auditee's management system in relation to compliance to the MFCC system being audited against.

This stage of the audit must take place at the site(s) of the auditee. It must include at least the following:

- Opening and closing meeting formalities (adopting CLAM 1 and CLAM 2);
- Information and evidence about conformity to all requirements of the applicable MFCC system requirements; ^[1]_{SEP}

- Performance monitoring, measuring, reporting and reviewing against key MFCS or MTLAS performance principles, indicators and verifiers that are consistent with the expectations in the applicable MFCC standard or other normative document); [L] [SEP]
- The auditee's management system and performance as regards legal compliance; [L] [SEP]
- The auditee's management system ability and its performance regarding meeting of applicable statutory, regulatory and contractual requirements; [L] [SEP]
- Operational control of auditee's processes; [L] [SEP]
- Links between the MFCC system requirements, any applicable legal requirements, responsibilities, and competence of auditee employees, operations, procedures, and performance data.

5.5 Corrective Actions

For any nonconformity there will be a proposed corrective action. All corrective actions must be cleared to the satisfaction of the Myanmar Certification Body Lead Auditor or a delegated representative before certification is granted or continued.

The nonconformities will be numbered and listed in the Myanmar Certification Body audit report and non-conformance report. The proposed corrective action must state:

- the proposed action to address the non-conformance; [L] [SEP]
- action deadline(s) and responsibilities; [L] [SEP]
- root cause information to highlight how the non-conformance occurred;
- corrective action to prevent the non-conformance from re-occurring

Auditees must identify the root causes of nonconformities and take action to remove them.

Myanmar Certification Body can provide forms to assist in the preparation of recording a corrective action plan.

For Initial Assessments, all corrective actions must be cleared within 90 days of the end of the initial audit. If they are not, a further stage 2 audit may be required prior to certification.

The Myanmar Certification Body Audit Team Leader may reduce this timeframe.

For surveillance visits, the Myanmar Certification Body audit team will make a recommendation as to whether objective evidence for the closure of non-compliances must be submitted to Myanmar Certification Body within defined timescales, or whether they can be closed out at the next surveillance visit.

Corrective actions and any supporting evidence shall be submitted by the date stated on the specific form (FNCR 1).

Failure to submit suitable actions and evidence to address any non-conformances within 90 days of the audit will result in suspension.

5.6 Surveillance

Surveillance audits will initially be conducted annually to monitor and ensure ongoing compliance to the applicable MFCC system, and to ensure timely corrective action to correct nonconformities.

During surveillance, Myanmar Certification Body may find nonconformities, and the auditee must propose corrective action as specified above in section 5.4.

If it becomes apparent that compliance with the applicable MFCC standard is consistently high or low, the time needed for surveillance may be reduced or increased.

If additional audits are needed, these costs will be met by the auditee.

Surveillance audits will be performed in the years between the initial and reassessment. The first year's surveillance following initial assessment shall take place no later than 12 months after the last day of the stage 2 audit.

The continuous surveillance visits shall be conducted at least once a year. If the audit cycle is not maintained within these requirements, then certification may lapse and a re- application may be required.

5.7 Audit Scope Changes

Following any significant changes to the auditee management system, or if the auditee changes certificated scope, then a further audit may be required. Myanmar Certification Body will make the final decision on the steps to needed to accommodate such changes.

5.8 Reassessment

After three years from the initial audit, Myanmar Certification Body will re-audit the auditee system. This follows a similar path as in the beginning: a document review followed by an audit and a review of corrective actions.

Surveillance then continues with a further re-audit three years later.

6. References

Document Name	Reference
Auditee Non-conformance Procedure	SOP 6
Non-Conformance Report Form	NFCR 1
Audit Meeting Opening Checklist	CLAM 1
Audit Meeting Closing Checklist	CLAM 2

7. Terms & Definitions

Corrective action

is taken upon detection of a non-conformance to prevent it from happening again; we act to 'prevent' a repeat of a detected non-conformance.

Non-conformance

is taken to mean an observation or finding that indicates a policy or practice is contrary to the requirements of ISO 17065 or the requirements of the MFCC system. Non-conformances might also be generated by a number of process such as a formal internal audit, an external source such as a client complaint or internally by our Certification Body employee.

8. Revision History

Revision	Date	Name	Change Reference

2.12.1 *Audit Plan Example – FMU and Log Depots*

File Reference No.

- | | | |
|----|---|---|
| 1 | Name of Organization (auditee): | |
| 2 | Address of Organization: | |
| 3 | Objectives of Audit: | <ol style="list-style-type: none"> 1. To determine the level of compliance of its activities with the Criteria and Indicators for legality of timber in Myanmar (2009) and MTLAS Principles, Criteria and Indicator (2013) for Principle 1 – Right to Harvest, Principle 2 – Forest Operations, Principle 3 – Statutory Charges & Principle 4 – Others User's Right. 2. Make recommendation for issuance of MTLAS Legality Certificate to the Organization for fulfilment of legal compliance where relevant. |
| 4 | Dates of Audit: | |
| 5 | Scope of Audit: | Assessing compliance to legal requirement of the Organization to the Criteria and Indicator of Principle 1, 2, 3 & 4 of the MTLAS to include office documentation, harvesting area, local communities and log receiving point or log depots. |
| 6 | Standards/Criteria & Indicator/Procedures for Assessment: | <ol style="list-style-type: none"> 1. Criteria and Indicators for Legality of Timber in Myanmar (2009) 2. MTLAS (2013) Principles and Criteria 3. Company SOP and Manual |
| 7 | Audit Team Member: | Audit Team Leader:
Auditors: |
| 8 | Methodology of Audit: | <ol style="list-style-type: none"> 1. Document Review; 2. Field Assessment; 3. Interview and Consultation. |
| 9 | Facilities/Assistance Required: | <ul style="list-style-type: none"> • Room for Discussion • A guide to facilitate the conduct of audit in the office and field • Personnel protective equipment, where required • Photocopy and printing facilities • Interpreter (if necessary) • Transportation to sites of audit |
| 10 | Detail Audit Plan | As attached (2.12.2) |

2.12.2 Audit Plan Details Example (FMU)

DAY	TIME	PROGRAM
Day 1 (dd/mm/yyyy)		Travel from Yangon to Mandalay by Flight UB103, travel from Mandalay to Kawlin by Bus, Night in Kawlin (YYY Hotel)
Day 2 (dd/mm/yyyy)	8.30	Opening meeting with representative of MTE led by Lead Auditor, Briefing session by Manager of MTE, Documentation Review – Principle 1, 2 & 3.
	11.00	Proceed from Hotel to Nan Kham Reserve Forest by Bus Field Verification of Principle 2 – Forest Operation (Old Harvesting Area) in ZZ.
	15.30	Travel back from Forest to Kawlin Township/overnight in Kawlin
Day 3 (dd/mm/yyyy)	5.00	Proceed from Kawlin Township to Kaing Shae Reserve Forest from Hotel by Bus
	10.30	Continue field verification on Principle 2 – Forest Operation (Active Harvesting Area) in AA.
	15.00	Travel back from Forest to Kawlin Township.
	19.00	Closing Meeting with representative of MTE at MTE Kawlin Agency Office for Presentation of results of Findings of Principle 1, 2 and 3
	19.30	Question and Discussion
	20.00	Overnight in Khaing Shwe
Day 4 (dd/mm/yyyy)	6.30	Proceed from Kawlin Township to Mandalay by Bus.
	14.00	Arrived at MTE XXX Log Depot in Mandalay
	14.15	Discussion with MTE XXX Officer in Charge to explain the purpose and scope of audit in the Log Depots for compliance to Indicator 2.4 of Principle 2.
	14.30	Start with document review of records and inspection of truck slips and consignments with record books and entry at the office
	14.30	Start verification of logs in the log depots with the records and inspection documents of consignment and legal markings.
	17:00	Consolidation of findings & notes and validation with officer in charge of XXX Log Depot.
	18:00	Journey from Mandalay to Mandalay airport for flight back to Yangon.
	21:00	Overnight in Yangon
Day 4 (dd/mm/yyyy)	9.00	Proceed from Hotel to MTE CCC Log Depot at Yangon.
	9.13	Discussion with MTE CCC Log Depot Officer in Charge to explain the purpose and scope of audit in the Log Depots for compliance to Indicator 2.4 of Principle 2.
	9.30	Document review of records and inspection of truck slips and consignments with record books and entry at the Depot office
	10.30	Start verification of logs with inspection documents of consignment and legal markings.
	12.00	Consolidation of findings and notes and validation with the officer in charge of CCC Depot.
	12.30	Open dialogue between MTE representatives with participants and MFCC senior management. Discussion of issues and feedbacks.
	13.00	Official Closing session to thank MTE management/staffs from Forest Agency in Kawlin, Staff of the Log Depots for their cooperation and hospitality throughout the participatory audit by Ms S.
End of Audit		

2.12.3 Audit Plan Example – Sawmills

File Reference No.

- | | | |
|----|---|--|
| 1 | Name of Organization (auditee): | |
| 2 | Address of Organization: | |
| 3 | Objectives of Audit: | <ol style="list-style-type: none"> 1. To determine the level of compliance of its activities with the Criteria and Indicators for legality of timber in Myanmar (2009) and MTLAS Principles, Criteria and Indicator (2013) to Principle 5 – Mill Operation. 2. Make recommendation for issuance of MTLAS Legality Certificate to the Organization for fulfilment of legal compliance where relevant. |
| 4 | Dates of Audit: | |
| 5 | Scope of Audit: | Assessing compliance to legal requirement of the Organization to the Criteria and Indicator of Principle 5 of the MTLAS to include office documentation, factory premise and operations, workers safety and health and export. |
| 6 | Standards/Criteria & Indicator/Procedures for Assessment: | <ol style="list-style-type: none"> 1. Criteria and Indicators for Legality of Timber in Myanmar (2009) 2. MTLAS (2013) Principles and Criteria 3. Company SOP and Manual |
| 7 | Audit Team Member: | Audit Team Leader:
Auditors: |
| 8 | Methodology of Audit: | <ol style="list-style-type: none"> 1. Document Review; 2. Field Assessment; 3. Interview and Consultation. |
| 9 | Facilities/Assistance Required: | <ul style="list-style-type: none"> • Room for Discussion • A guide to facilitate the conduct of audit in the office and field • Personnel protective equipment, where required • Photocopy and printing facilities • Interpreter (if necessary) • Transportation to sites of audit |
| 10 | Detail Audit Plan | As attached (2.12.4) |

2.12.4 *Audit Plan Details Example (Sawmill)*

DAY	TIME	PROGRAM
Day 1 (dd/mm/yyyy)	9:00	Opening meeting with representative of MTE by Lead Auditor
	9.30	Briefing session by General Manager of MTE Sawmill No. Z
	10.00	Documentation Review in the office of MTE Sawmill No. Z records and documentation, licenses, removal passes, training and safety equipment
	11.00	Verification of logs entry and records books, production outturn and records of inspection and monitoring by MTE and FD in the factory premise.
	12.30	Interview of forest workers and staff on safety and related training and fire drill.
	13.00	Lunch break
	14.00	Closing meeting and presentation of finding
	14.30	Discussion and Feedback
End of Audit		

2.12.5 *Non-Conformance Report Form*

Non-Compliance Form				
Name of Organization:			Reference No.:	
Name of Certification Body:		Name of Auditor(s):		
Audit Date:				
Non-Compliance No.	Criterion No.:	Category of Compliance		
		Full	Partial	Non
Details of non-compliance:				
Objective Evidence:				
Proposed Close-out Date:		Name of Management Representative:		
Auditor's Signature:		Management Representative's Signature:		
Acceptance of Corrective Action – Close-out details:				
Auditor's Signature:		Date:		

2.12.6 *Opening Meeting Guide*

- Welcome all present to the Opening meeting;
- Pass the Attendance Sheet to record names of people present;
- Start by introducing yourself the Lead Auditor and audit team members, including an outline of their roles. – Especially the Lead Auditor of the team members (auditors) – to cover forestry, social or environment;
- Request for briefing from the management representative on the activities and organization and any major issues or changes in the management of the Organization in terms of legal, manpower and resource;
- Explain the objective of the audit;
- Confirm the Scope of certification;
- Confirmation of the audit plan;
- Methods and procedures to be used to conduct the audit based on **SAMPLING**.
 - Document – legal document, invoices, delivery order, records etc.
 - Interviews – of workers and management and contractors
 - Observation – inspection of materials
- Explain the method and nature of non-compliance grading;
- Confirmation of matters relating to confidentiality – Inform them that we the auditors have all signed our pledge of confidentiality and Non-Disclosure;
- Finalized Audit Itinerary -To be finalized by the Audit Team (during the Opening Meeting) based on information obtained from briefings by the Client. Amend where relevant;
- Splitting of duties of team members and areas of coverage and activities to be covered;
- Request for guides to accompany the auditors and ask about safety procedures before entering the factory or forest compound;
- Invite all present from the client side or others to attend the closing meeting;
- Remind the Client on the time allocated for interviews and consultation.

2.12.7 *Attendance List***ATTENDANCE LIST**

Name of Organization:

Type of Audit: Documentation Review/Compliance/Surveillance/Reassessment*

Dates of Audit:

Duration of Audit: Days

* Strike off which is not appropriate

No.	Name	Position/Organisation	Opening Meeting	Closing Meeting

2.12.8 Closing Meeting Guide

- Welcome everyone to the Closing Meeting;
- Request those present to fill up names in the Attendance Sheet;
- Firstly, thank the client and host for the warm hospitality and cooperation and support given through the course of this Legal verification audit;
- Explain the objective of the audit **again**;
- Confirm the Scope of certification **again**;
- Methods and procedures to be used to conduct the audit based on **SAMPLING**.
 - Document – legal document, invoices, delivery order, records etc
 - Interviews – of workers and management and contractors
 - Observation – inspection of materials, incoming and outgoing.
- Explain the method and nature of non-compliance grading;
- Confirmation of matters relating to confidentiality – Inform them that we the auditors have all signed our pledge of confidentiality and Non-Disclosure;
- Presentation of Findings by Lead Auditor. By explain that, you (the Lead Auditor) have consolidated all the evidences from your team members and now you shall present the findings;
- After the presentation of findings - open for comment and question;
- After acceptance of the findings, get the Head or Representative of the Organization to signed on the Non-Compliance Form (if there are any);
- After signing, inform the representative that they are to submit Corrective Action Plan to the Certification Body within 3 months and you shall review whether it is adequate to close out the findings. Remind them that, the Corrective Action Plan submitted will be verified in the next audit to see that the non-compliance has or have been addressed effective. Otherwise, re-issue the same non-compliance;
- Finally, to give your recommendation for issuance of MTLAS Legality Certificate to the Organization for fulfilment of legal compliance to the Principles and Criteria Audited, where relevant;
- Make mention of continual surveillance audit, on yearly basis;
- To submit complaint to the Certification Body if the Client is not satisfied with the Audit.

2.13 Writing an Audit Report SOP Example

Writing an Audit Report

Version:

Date:

Doc Number:

Amendments

Revision and Approval

Version No.	Date:	Nature of changes:	Approved by:
01	1 January 2018	First approved document. No changes.	Myanmar Certification Body CEO
02	1 April 2018	Added minimum content requirements.	Myanmar Certification Body CEO
03	1 June 2018	Updated Myanmar Certification Body logo.	Myanmar Certification Body CEO
04	1 August 2018	Minimum Appendices requirements added.	Myanmar Certification Body CEO

Purpose

This Standard Operating Procedure (SOP) describes the process and steps for compiling an audit report.

Responsibilities

Lead auditors and auditors (or any sub-contracted employees carrying out these roles) will be responsible for ensuring compliance to this SOP when compiling an audit report.

Scope

This SOP is a mandatory document and shall be implemented by all Myanmar Certification Body employees and contractors when compiling an audit report.

Procedures

1 General

1.1 Minimum Requirements

At a minimum a Myanmar Certification Body audit report must contain:

- a cover page;
- abbreviations and acronyms;
- an executive summary;
- a description of the audit scope;
- a reference to the normative document (e.g. MTLAS or MFCS);
- a description of the auditing team and its competence;
- an overview of the assessment process;
- an overview of the findings regarding all criteria;
- a summary description of any non-conforming issues;
- the limitations of the assessment;
- final conclusion with recommendations;
- appendices containing relevant associated documents and evidence.

These basic headings will also form the basic structure for Myanmar Certification Body audit reports.

1.2 Formatting

Myanmar Certification Body uses the following formatting for audit reports:

- Main Heading – Times New Roman, bold, font 14
- Sub Heading 1 - xxxxxxx
- Body Text – xxxxx, font 12

Etc

1.3 Headers and footers

Myanmar Certification Body audit reports will contain the following information in footers and headers:

Headers:

the words “Audit Report” followed by the standard against which the audit was carried out followed by the auditee reference number followed by the date of the audit report (dd mm yyyy).

For example, the header will read:

Audit Report, MTLAS, SM001 01 July 2018 ^L_{SEP}

Footers must contain the following information:

- The Myanmar Certification Body name;
- Myanmar Certification Body MFCC notification reference number (later the accreditation number).

2. Cover Page

The cover page will contain:

- Myanmar Certification Body logo;
- Report title;
- Myanmar Certification Body full name;
- Date.

3. Executive Summary

The executive summary will follow the following format for Audit Reports for MTLAS:

Name of Enterprise – FME (FD, MTE and PTC) or Manufacturer	
Address	
Person in-charge	
Scope of Audit	
Members of Audit team	
Date and duration of Audit	
Main Findings	
Prepared by	
Approved by	

The executive summary will follow the following format for Audit Reports for MFCC:

4. Main Body

The main body of the audit report will contain the following sections:

1. a description of the audit scope;
2. a reference to the normative document (e.g. MTLAS or MFCS);
3. a description of the auditing team and its competence;
4. an overview of the assessment process;
5. an overview of the findings regarding all criteria;
6. the limitations of the assessment;
7. a summary description of any non-conforming issues;
8. a final conclusion with recommendations;
9. appendices containing relevant associated documents and evidence.

4.1 Scope

At a minimum scope covers:

- the name of the entity that retained Myanmar Certification Body to provide independent third party verification services;
- details of the produce being audited;
- the scope of verification services;
- specification of the MFCC system audited against (e.g. MTLAS or MFCS).

4.2 Reference to the Normative Documents

Specification of the key auditing requirements such as MTLAS or MFCS, and any limitations within these requirements (such as criteria 1-4 only).

Other reference documents examples include auditee SOPs and manuals.

4.3 Audit Team

This section will contain a brief summary of the relevant skills, experience and qualifications of the Myanmar Certification Body audit team.

The team will be presented in table format:

Name	Role	Coverage	Organization
	Lead Auditor		Myanmar Certification Body
	Auditor		

Coverage contains the geographic location and type of audit carried out (such as FMU and forest harvesting and a log depot)

4.4 Process and Methodology

At a minimum methodology section will cover:

- a summary of the Standard(s) and assessment forms used;
- non-conformance grading system adopted;
- a summary of the sites sampled (if applicable);
- the key elements/documents that were audited and verified and the key stages (such as opening meeting, main audit activities and closing meeting).

4.4 Evaluation of MFCC System Compliance

This section will contain the ratings against each of the relevant principles of the MFCC system (either MTLAS or MFCS) being assessed.

Myanmar Certification Body uses the MFCC “Audit Forms to be used in auditing legality of Timber against the Principles and Criteria of [MTLAS or MFCS]”. These forms list the relevant principles, criteria and indicators.

The audit report writer must complete the findings and compliance level rating.

4.5 Overview of Findings

This section will include the completed checklists of the MTLAS or MFCS criteria and indicators.

4.6 Limitations of Assessment

Specify if there are any limitations to the assessment.

4.7 Summary of Non-Conformances

A summary of non-conformances and their associated ratings will be extracted from the main “Audit Forms to be used in auditing legality of Timber against the Principles and Criteria of [MTLAS or MFCS]” (this document can be found in the MFCC Auditor Training Manual or from MFCC directly) into the following (example) table format:

Criterion	Findings	Non-Conformance
2.1 FME shall delineate and demarcate the area for timber harvesting in accordance with prescribed procedures and instruction.	FME failed to demonstrate maps showing RF, PPF in Forest District and Extraction Agency. Boundaries of harvesting area not marked on the ground.	Major
2.5 FME fulfils the requirements of forest worker safety and health in accordance with prescribed instructions.	One record of safety briefing to forest workers and staff by the Township Forest Officer not dated or signed (attendance sheet available).	Minor

4.8 Conclusion and Recommendations

The conclusion will summarise the main findings and recommendations.

4.9 Appendices

This section will contain any relevant supporting information such as evidence (pictures for example) and CVs of the audit team.

If you have a process sequence (diagram or flow chart) illustration you could also place that in this section.

2.13.1 CV Template Example

CURRICULUM VITAE

Name:

Personal Details:

House Address:

National Registration No:

Date of Birth:

Mobile No:

E-mail address:

Qualification (Education and Professional Background)

Year	Qualification	Organization

Working Experience:

- 1.
- 2.
- 3.
- 4.

Auditor Training And Auditing Course Attended:

- 1.
- 2.
- 3.
- 4.

Auditing Experience And Organization Served:

- 1..
- 2..
- 3.
- 4.

3 Policies

Your Certification Body policies set minimum requirements and methods of operation. They can also set behaviour and value expectations ('guiding principles'). Policies also communicate policy roles and responsibilities.

Your Certification Body senior management might actually delegate the writing/drafting of a policy to other employees but senior management must always have the final say in approving a policy. The policy writer has the important task of reaching your Certification Body's intended audience with policies that are clear, easily read, and provide the right level of information to the individuals specifically affected by the content. If users understand a policy, they are more likely to follow it and incorporate it into their daily work.

3.1 General Guidelines

Policies do not offer advice or suggestions. Policy documents use language that is directive and tells employees and interested parties (very clearly) a minimum standard or intent. Therefore, use language that reflects the policy's intent.

Select your words carefully. Words like "should" and "may" imply a choice. For example:

"Certification Body employees should tell their line manager if a situation of a potential or real conflict of interest arises".

This means your employees do not actually have to tell his/her potential conflict of interest.

If it is something that must be done then use 'must' or 'will/shall'. For instance:

"Certification Body employees must tell their line manager if a situation of a potential or real conflict of interest arises".

You might also add more details such as a timeline:

"Certification Body employees must tell their line manager as soon as practically possible if a situation of a potential or real conflict of interest arises".

Wherever possible use as few words as possible to state a case.

3.2 Standard Policy Template

MFCC uses its own template for policies (and SOPs), and Certification Bodies are free to also create their own or use free templates from the many available on the internet. An example of an MFCC policy ('Guiding Principles') within the MFCC template is included below (as are some associated forms).

3.3 Policy Template Outline

Another example of a template is offered below. The contents of policy templates are usually more or less the same although the order is often changed. Certification Bodies should choose a template that suits your organisation. It is not that important which template is chosen (so long as it retains all the necessary components).

It is important to be consistent and try and also maintain consistency across all documents – so that policies, forms, SOPs, registers etc. all have the same look and branding and follow similar (if not identical) formatting.

3.3.1 Example Policy Template

Cover Page

Certification
Body Logo

POLICY NAME

Reference Number:
Date:

Second Page (summary page)

Brief Description:	Insert brief summary and purpose of the policy here.
Effective:	Insert date policy or revision to take effect.
Approved by:	Certification Body manager that approved the policy
Responsibility:	Name of person responsible for policy
Policy Contact:	Insert primary policy contact information here.
Last Reviewed/Updated:	Insert date policy was last reviewed or last updated here.
Applies to:	Specify who the policy applies to here.

Reason for Policy: Insert brief reason for policy here. (e.g. - to comply with MFCC system requirements.)

Notes:

Policy Title: The title must identify the key purpose of the policy, in as few words as possible.

Reference Number: Your Certification Body must have a Document Control and Record Management policy and SOP. You should decide how you will number and keep track of documents.

Brief Description: A short summary of the policy; specific details should not be included.

Applies to: Specify who the policy is targeting. For example:

- All Certification Body employees (full time, part-time, consultants and volunteers);
- Clients.

Reason for Policy: The information in this section answers the question as to why the policy exists. Key areas that may be addressed include:

- Myanmar Government legal or regulatory reasons (ISO requirements);
- MFCC System requirements;
- A description of a possible conflict or problem the policy will resolve;
- Overall benefits;
- Some key values/principles that your Certification Body believes in.

This section should not include the history as to how the policy was developed nor should it contain any procedural steps.

Thirds Page

Definitions and acronyms.

(fourth) Policy Pages

Introduction

Policy Statement (most important content)

Definitions (or at start – third page – of policy)

Related Policies, Procedures, Forms, Guidelines, And Other Resources

1. Other Policies
2. SOPs
3. Forms/Registers
4. Guidelines (internal and/or external)
5. Other Resources (i.e. training, secondary contact information)
6. Frequently Asked Questions (FAQs)

History of Changes

Notes:

Introduction:

Give an explanation of the steps that were taken to develop the policy.

Policy Statement:

This is the most important section of a policy. It will provide specific direction for the intended audience.

Questions that are typically answered through the policy statement include:

Who is the primary audience? (Who needs to follow the policy?)

In what situation(s) does this policy not apply?

What are the major conditions or restrictions?

What is expected of the employee?

Are there exclusions or special situations?

Sentences and paragraphs must be clear and understandable for the given audience. Acronyms may be used if spelled out completely the first time the phrase is used (e.g. Myanmar Forest Certification Committee {MFCC}).

Use strong action words (will, must, are responsible for, etc.). Do not use “shall” in the policy statement.

The policy statement should not include background details on the policy nor should it contain procedural steps.

Definitions

List unique terms that, by being defined, would add to the reader's understanding of the basic policy.

Define unfamiliar or technical terms and/or terms with special meanings.

Related Policies, Procedures, Forms, Guidelines, And Other Resources

List any related information or guidance that supports the specific policy. These documents may be internal or external to your Certification Body, such as references to Myanmar law, ISO requirements or MFCC requirements.

History of Changes

This is a record of significant changes by date, for the specified policy.

Policy

MFCC P 2 GP

2019-11-29

v01.01

Guiding Principles



MYANMAR FOREST CERTIFICATION COMMITTEE
TRANSLATION MYANMAR

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Reference number:	MFCC P 2 v1.00 GP/2018
Approved by:	MFCC
Date:	2018-08-01
Issue date:	2019-11-29
Effective date:	2019-12-23

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2.5 Breach of this Policy	
2.6 Responsibilities and Implementation.....	
3 Document History	

To ensure that users of this manual only have access to the most recently available approved MFCC document, the full contents of this MFCC Policy are available for download from the MFCC website.

In the MFCC version of this policy MFCC decided to combine its basic guiding principles - impartiality, anti-corruption, confidentiality – into one document. There is no reason why these policies could not be individual policies.

Another option with guiding principles is produce a “commitment statement”. An example of a commitment statement on impartiality is given in Section B 3.6 below. Please note this type of document would be similar to the commitment statement required for MFCC full notification – to create and agree a commitment to achieving ISO accreditation. See Section A, 3.4.1.

3.4 Additional Notes

3.4.1 Footers and Headers

You should try to ensure that your Certification Body documents not only use consistent naming protocols but also use consistent abbreviations and footers and headers. It is important to note that if a Certification Body uses any of the templates in this guideline you will have to ensure the headers and footers are adapted accordingly.

The headers and footers to this guidelines offer examples of how MFCC do this.

3.4.2 Commitment Statements

If a policy is very focused and limited one approach will be to create a commitment statement. This is basically a short statement that specifies your Certification Body is committed to operating in a specific manner. Examples of these types of statements include a commitment to 'equal opportunities'.

Another example is a commitment to impartiality. An example 'Statement of Impartiality' can be seen below in section 3.4.2.1.

3.4.3 Associated Documents

A main document, such as a policy or a SOP, often have associated documents. These associated documents could be forms, registers, checklists etc. In the example corrective action SOP offered above a number of associated documents can be noted.

One way of looking at these associated documents could be in terms of a 'family'. So the main document could be seen as being the 'parent' document (such as a main policy or SOP) and the supporting associated documents seen as 'children' of these parent documents.

Associated documents should also be named consistently so that the 'child' can be easily linked with the 'parent'.

As an example we can see how MFCC has approached this.

The MFCC policy on "Guiding Principles" is controlled as follows:

The policy name is: MFCC P 2 Guiding Principles. Here "P" stands for "policy", and 2 is the number value given to this particular policy. MFCC also generates an abbreviation for each policy created. For this particular policy the abbreviation is "GP". MFCC also generates a footer title for each document created.

Name	Abbreviation	Reference No.	Footer
MFCC P 2 Guiding Principles	GP	MFCC P 2 GP	MFCC P 2 v1.00 GP/2018

This 'parent' document, MFCC P 2 Guiding Principles, has two associated children documents. These are both forms. They are copied below as examples of associated forms.

These two 'child' forms are:

- GP F 1 Guiding Principles Declaration
- GP F 2 Conflict of Interest Disclosure

MFCC links parent and child documents through the abbreviations GP (as the parent document indicator) and "F" to denote the type of document (form).

For instance:

Parent Document		Abbreviation
MFCC P 2 Guiding Principles		GP
Child Document (s)		Abbreviation
GP	F 1 Guiding Principles Declaration	GPD
GP	F 2 Conflict of Interest Disclosure	CIDIS

In the MFCC system the complaints, appeals and disputes SOP (parent) has an associated document (child).

This SOP is named: MFCC SOP 2 Complaints, Appeals and Disputes and has been designated the abbreviation "CAD".

There is an associated register for keeping a record of any complaints. This is a simple excel sheet and the document is named: CAD Reg 1 ("Reg" is an abbreviation of the document type – register).

We have seen other examples in the corrective action SOP. This parent document would generate some other documents. For instance, when a Certification Body identifies a non-conformance then a non-conformance report needs to be produced (this is usually done on a form). Your Certification Body must also keep a record of all the non-conformances identified, along with the corrective actions carried out (and when) and if they were closed. This can be done on another associated document (a simple register made in excel).

To illustrate further the link between parent and child documents we can examine the MFCC policy on "Guiding Principles".

Every MFCC employee must read the Guiding Principles and by becoming an MFCC employee s/he must agree to follow the values this policy sets out.

However, it is not enough to make the MFCC employee read the policy. MFCC wants an indication, signed, that the employee has not only read and understood the policy, but also agrees to follow the policy requirements. That generates another simple form.

Also it might be the case that an MFCC employee feels s/he has a potential or real conflict of interest. S/he can not keep this a secret. The employee must 'declare' to his/her line-manager the possibility of a conflict of interest. This again generates a second child form.

Both forms are offered as examples below.

3.4.3.1 MFCC Guiding Principles Declaration

© MFCC 2018



MFCC Guiding Principles Declaration Form

I hereby confirm that I have read and understood the MFCC Guiding Principles policy.

I declare that I am free from any undue commercial, financial or other pressures, which could affect my impartiality.

I also agree that I will make full disclosure of interests, relationships and holdings that could potentially result in an actual or potential conflict of interest, and that I will make full disclosure to MFCC if and when a potential or actual conflict of interest situation arises.

I also agree to safeguard confidential data and information provided by MFCC clients and partners, and never to reveal to third parties or unauthorised sources sensitive and commercially sensitive information.

I agree that if I become aware of any information that might indicate that this declaration is inaccurate or that I have not complied with the MFCC Guiding Principles policy, I will notify MFCC immediately.

Name:

Position:

Signature:

Date:

GPF 1 v1.00 GPD/2018

Myanmar Forest Certification Committee (MFCC)
 Bayint Naung Road, Near the Kyoe Kone Bus stop,
 Insein Township, Yangon
 Myanmar

3.4.3.2 MFCC Conflict of Interest Disclosure

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Conflict of Interest Disclosure

MFCC employees who identify an actual or potential conflict between their private interests and work duties must complete this form.

Describe the private interests that have or have the potential to impact on your ability to carry out, or be seen to carry out, your official duties within MFCC impartially.

(Describe your private interests and/or associations)

Agreed action by MFCC Manager and Employee

The employee and line-manger will take the following action to manage the conflict of interest (tick and add further information.

Restrict:

Remove:

Further information:

Recruit:

Relinquish or Resign:

Notes and explanations: *Restrict: restrictions are placed on the employee's involvement in the matter. Recruit: a disinterested third party is used to oversee part or all of the process that deals with the matter. Remove: the employee removes themselves, or is removed, from the matter. Relinquish or Resign: the employee relinquishes the private interest that is creating the conflict. Where relinquishing the interest is not possible (e.g. relationship with family) and the conflict cannot be managed in the public interest using one of the other options above, the employee may consider resigning.*

Employee Declaration

I declare that the above details are correct to the best of my knowledge and am aware of my responsibilities to take reasonable steps to avoid any real or potential conflict of interest in connection with my employment with MFCC, and to advise my line-manager of any relevant changes in my personal circumstances. Any actions described in this form have been put in place to effectively manage any actual or potential conflict of interest. I undertake to adhere to any conflict of interest risk management plan set out above to ensure that MFCC's reputation is adequately protected.

I undertake to make further declaration should a change in my circumstances give rise to an expectation of a conflict of interest.

Name:

Position:

Signature:

Date:

Manager's Declaration

I undertake to adhere to any conflict of interest risk management plan set out in Section C, and to monitor my employee's adherence to the management plan, which is in place to ensure MFCC's reputation and the public interest is adequately protected.

Name:

Position:

Signature:

Date:

When finalised this form is to be retained on the employee's personnel file.

3.5 MTLAS P 2 Certification Body Requirements

This guideline does not contain a copy of this key policy. Rather to ensure that users of this manual only have access to the most recently available approved MFCC document, the full contents of this MFCC Policy are available for download from the MFCC website.

This particular policy is the most critical one for Certification Bodies as far as what MFCC requires Certification Bodies to actually do.

Besides specifying the requirements for provisional and full notification the policy details the crucial requirements for the various aspects of the auditing process.

These include:

- Auditing Team requirements;
- Resource Requirements
- Management Systems
- Auditing Processes
- Certification Changes and Transition
- Certification Complaints, Appeals and Disputes
- Documentation
- Non-Conformances and Corrective Actions (Escalating NCOs)

3.6 Impartiality Statement

Myanmar Certification
Body Logo

Statement of Impartiality

Reference Number:

Date:

Myanmar Certification Body will always aim to provide its services in an open, independent and impartial manner to all clients and potential clients. All clients are treated in the same manner and are expected to achieve the same level of performance for the system operational compliance needed to obtain and maintain Myanmar Certification Body certification.

Myanmar Certification Body takes all certification decisions objectively, and ensures that any potential or actual conflicts of interest are assessed and managed.

Anyone who uses a certified client of Myanmar Certification Body may rely on this impartiality and objectivity in their own procurement decisions.

Myanmar Certification Body has independent oversight of the impartiality of its certification activities by establishing an Impartiality Committee. This Committee consists of representatives from a number of organisations with an interest in Myanmar Certification Body's activities. The Committee approves certification schemes, reviews auditing and certification operations (including complaints) and deals with other related matters.

Name: Ms. Saw Saw
Position: Myanmar Certification Body CEO
Signature:

Date:

3 Document History

Date of Amendment:	Version	Approval date:	Requested by:	Nature of Change	Approved by:
2018.11.27	2.00	2019.11.29	MFCC	<ol style="list-style-type: none"> 1. As Certification Body Requirements Policy is separated into CBR for MTLAS and CBR for MFCS, word “MFCC P5 CBR” is changed into “MTLAS P 2 CBR”. 2. Added section (2.8): Corrective and Preventative Action SOP (flowchart). 3. Added section (2.9) :Root Cause Analysis Guidelines 4. Added section (2.10) :MFCC Complaints and Disputes SOP 5. Added Section (2.11) :Management Review SOP Example, Section (2.11.1) :Management Review Minutes Templates and Section (2.11.2) : Management Review Activity Map 6. Added Section (2.12) : Carrying out an Audit SOP Examples, Section (2.12.1) : Audit Plan Example – FMU and Log Depots Section (2.12.2) : Audit Plan Details Example (FMU) Section (2.12.3) : Audit Plan Example – Sawmills Section (2.12.4) : Audit Plan Details Example (Sawmill) Section (2.12.5) : Non-Conformance Report Form Section (2.12.6) : Opening Meeting Guide Section (2.12.7) : Attendance List Section (2.12.8) : Closing Meeting Guide 7. At Section (2.13), added section (2.13.1) CV Template Example 	MFCC