IRF TRUSTED MARK

THE INTERNATIONAL RETAIL FORUM SETTING 'CUSTOMER CENTRIC' STANDARDS IN RETAIL

TRUSTED Mark® SCHEME

Trust 202: Audit Man Day Estimation Guideline

(For Brick and Mortar Retail Brand/ Shopping Centre)

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1. Introduction

This document establishes the methodology for determining audit duration under the **IRF Trusted Mark Certification Scheme**.

The purpose of this guideline is to ensure consistency, transparency and uniformity amongst all approved Certification Bodies while estimating audit time for certification, surveillance, recertification and special audits.

The guideline has been developed using the principles contained in **IAF Mandatory Document MD 5 – Determination of Audit Time**, suitably adapted to address the operational characteristics of retail brands, shopping centres and allied retail formats.

Only Certification Bodies approved under the IRF Trusted Mark Scheme shall use this guideline for estimating audit duration.

2. Scope	***3. Objectives***
This guideline applies to audit time estimation for: • Initial Certification Audits • Surveillance Audits • Recertification Audits • Extension of Scope Audits • Multi-site Audits • Multi-brand Audits • Shopping Centre Certification • Special / Surprise Audits	The objectives of this guideline are to: • establish a uniform methodology for estimating audit duration; • ensure that sufficient audit time is available for effective assessment of conformity; • provide consistency amongst all approved Certification Bodies; • maintain impartiality in audit planning; • avoid commercial competition based on audit duration; • ensure adequate coverage of customer experience, operational controls and statutory compliance.

4. Principles of Audit Time Estimation

Audit duration shall be sufficient to enable the Certification Body to determine conformity with all applicable requirements of the IRF Trusted Mark Scheme.

The estimated audit duration shall consider, as applicable:

• business format; • complexity of operations; • number of retail outlets; • number of shopping centres; • effective personnel; • average carpet area;	• geographical spread; • management structure; • outsourced activities; • statutory and regulatory compliances; • customer-facing processes; • previous certification history.

The Certification Body shall document the basis for the audit duration determined.

5. Audit Man-Day

One auditor man-day shall normally comprise **eight (8) working hours** excluding travel time and lunch breaks.

The audit day shall normally include:

- Opening Meeting
- Audit Planning
- On-site Audit Activities
- Interviews
- Verification of Records
- Sampling
- Report Preparation
- Closing Meeting

At least **6.5 hours** shall be devoted to effective onsite auditing.

The total audit duration shall not be reduced by extending the working hours of individual auditors.

Time spent by technical experts, interpreters, translators, observers or auditors under training shall not be counted towards the required audit duration.

6. Effective Personnel

The effective number of personnel shall include all personnel whose work falls within the scope of certification, including:

- permanent employees;
- contractual personnel;
- temporary employees;
- seasonal employees;
- outsourced personnel working under the organisation's operational control.

For multi-site retail organisations, the Certification Body shall determine the average number of personnel per retail outlet together with the average carpet area for audit planning purposes.

7. Audit Locations

Audit activities may be conducted, as applicable, at:

• Corporate Office • Head Office • Regional Office • Zonal Office • Retail Outlet • Shopping Centre	• Warehouse • Distribution Centre • Central Kitchen • Fulfilment Centre • E-commerce Operations

The Certification Body shall ensure that all significant functions affecting the certification scope are adequately covered.

8. Audit Man-Day Determination

The audit duration for Initial Certification, Surveillance and Recertification Audits shall be determined using the audit tables specified in this document.

The audit duration includes:

- Audit Planning
- Document Review
- On-site Audit
- Audit Reporting
- Certification Recommendation
- Certification-related Administrative Activities

Certification Bodies shall not reduce the audit duration below the prescribed minimum except where reductions permitted under this guideline are applicable and properly justified.

Where the complexity of the organisation warrants, the Certification Body may increase the audit duration.

9. Head Office Audit Man-Day Table

The following table specifies the minimum audit duration for Head Office audits covering Initial Certification, Surveillance and Recertification.

For HO Audit (Cert + Surveillance + Recert)

No. of ROs	E-Audit (Doc Review)	Total HO Mandays onsite	Total mandays Off-site
< 50	0.5	2	1
51-200	0.5	3	1
201-500	0.5	4	1
500-1000	1	5	1
1000-2000	1	6	1

The above audit duration represents the minimum audit effort required for evaluating the Head Office management system and centralised controls.

Additional audit time may be allocated where justified by operational complexity.

10. Surprise Audit Man-Day Table

Surprise audits shall normally be carried out at operational sites and shall be based upon the number of personnel and carpet area.

No. of Staff/Site	Carpet Area of Site <2000 Sq. Ft.	Carpet Area of Site 2001-10000 Sq. Ft.	Carpet Area of Site 10001-25000 Sq. Ft.	Carpet Area of Site >25000 Sq. Ft.
1-50	2.0	2.5	3.0	3.5
51-100	2.5	3.0	3.5	4.0
101-250	3.0	3.5	4.0	4.5
251-500	3.5	4.0	4.5	5.0
>501	4.0	4.5	5.0	5.5

The Certification Body may increase the audit duration where operational risk or business complexity so requires.

11. Shopping Centre Audit Man-Day Table

The following audit duration shall apply to Initial Certification, Surveillance and Recertification Audits for Shopping Centres.

Gross Leasable Area (GLA)	Audit Duration
Up to 1 lakh sq. ft.	2 Man-days
Above 1 lakh and up to 5 lakh sq. ft.	3 Man-days
Above 5 lakh sq. ft.	4 Man-days

Where the shopping centre includes significant entertainment, hospitality or mixed-use facilities, the Certification Body may increase the audit duration after recording the justification.

12. Multi-brand / Multi-centre Audit Reduction

Where multiple brands or shopping centres operate under common ownership/ common management system/ common documented procedures/ common support functions/ and or common governance, the Certification Body may reduce the calculated Head Office/Central Office/ Shopping Centre audit duration.

Factors for Reduction in Audit Time for IRF TRUSTED MARK SCHEME Audits in Multisite Organizations

When conducting IRF TRUSTED MARK SCHEME audits across multiple sites, several key factors can justify and enable audit time reduction:

1. Maturity and Effectiveness of the IRF TRUSTED MARK SCHEME – 10%
   - Well established systems: Organizations with mature, documented, and effectively implemented IRF TRUSTED MARK SCHEME across all sites require less verification time
   - Consistent performance: Demonstrated compliance history and low nonconformity rates support time reduction
   - Audit history: Previous audit results showing sustained compliance enable streamlined approaches

2. Centralized Management Structure – 5%
   - Unified policies and procedures: Standardized documentation across all sites reduces redundant verification
   - Central coordination: Strong headquarters oversight and control mechanisms allow sampling of site level compliance
   - Documented governance: Clear authority, responsibility, and communication channels between central and site management

3. Effective Risk Management – 10%
   - Risk assessment maturity: Comprehensive risk identification and mitigation strategies reduce audit scope
   - Low risk sites: Sites with minimal operational hazards or environmental impacts may require reduced audit depth
   - Control effectiveness: Proven preventive and corrective action systems reduce investigation time

4. Quality of Documentation – 5%
   - Integrated documentation: Single, unified manual covering all management systems (Quality, Environmental, Health & Safety, etc.)
   - Clear procedures: Well written, accessible procedures that integrate multiple system requirements
   - Digital management systems: Centralized, electronic document control and records management

5. Competence and Consistency of Personnel – 5%
   - Trained workforce: Employees across all sites demonstrate understanding of IRF TRUSTED MARK SCHEME requirements
   - Consistent implementation: Similar competency levels and system application across locations
   - Management commitment: Visible, consistent leadership engagement across all sites

6. Standardization Across Sites – 5%
   - Similar operations: Sites with comparable processes, products, and services
   - Standardized controls: Identical or equivalent control mechanisms across locations
   - Common suppliers and contractors: Consistent third-party management approaches

7. Effective Internal Audit Program – 5%

- Comprehensive scope: Internal audits covering all sites and system requirements
- Competent auditors: Trained internal auditors conducting regular, objective assessments
- Management review integration: Regular management reviews incorporating audit findings and performance data

8. Performance Metrics and Monitoring – 5%

- Realtime performance data: Dashboard systems showing compliance metrics across all sites
- Proactive monitoring: Early warning systems for potential nonconformities
- Demonstrated improvement trends: Consistent reduction in incidents, complaints, or deviations

9. Regulatory Compliance Status – 10%

- Clean regulatory record: No significant violations or enforcement actions
- Regulatory inspection results: Favourable outcomes from external regulatory audits
- Compliance certifications: Maintenance of required permits and certifications

10. Management of Change – 10%

- Stable operations: Minimal organizational changes, restructuring, or new site additions
- Controlled change processes: Documented procedures for managing operational or system changes
- Integration of new sites: Proven methodology for bringing new locations into the IRF TRUSTED MARK SCHEME

11. Communication and Coordination – 5%

- Effective communication systems: Regular information flow between headquarters and sites
- Coordinated scheduling: Aligned audit schedules and corrective action tracking
- Transparent reporting: Clear escalation and reporting mechanisms for issues

Prerequisite: Reduction is typically granted only after at least one full audit cycle demonstrating sustained compliance, and must be documented in the audit plan with clear justification.

The basis for granting the reduction shall be fully documented in the audit records.

Under no circumstances shall the reduction exceed **30%** of the calculated audit duration.

This reduction shall normally apply where **three (3) or more retail brands or shopping centres** are covered under a single certification programme.

13. Multi-site Sampling

For retail organisations operating multiple outlets under a common brand, the number of outlets to be sampled shall normally be determined using the **square root of the total number of eligible outlets**.

The following principles shall apply:

- Each retail format shall be treated independently.
- Sampling shall ensure geographical representation.
- Higher whole numbers shall be used where the square root results in fractions.
- Different brands shall require separate sampling calculations.

- Shopping centres shall be audited individually.

The Scheme Owner may prescribe additional sampling requirements depending upon operational risks.

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14. Audit Man-Day Rate

To maintain consistency across all approved Certification Bodies and avoid competition based solely on pricing, the standard audit fee under the IRF Trusted Mark Scheme shall be:

INR 15,000 per Audit Man-Day plus applicable taxes. **Any OPE expenses shall be mutually agreed between CB and Auditee Organization.**
The Scheme Owner reserves the right to revise the standard audit rate from time to time after due notification.

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15. Additional Audit Time

The Certification Body may allocate additional audit duration where necessary due to:

• multiple business formats; • complex organisational structure; • extensive regulatory requirements; • geographically dispersed operations;	• high employee turnover; • multiple warehouses or fulfilment centres; • integrated omnichannel operations;	• outsourced activities requiring verification; • previous major non-conformities; • complaints or regulatory investigations.

The reasons for any increase shall be recorded in the audit file.

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16. Corporate, Regional and Zonal Office Audits

The audit duration specified in this guideline assumes that all relevant documents, records and operational controls are available at the retail outlet(s) and/or Head Office.

Where significant functions affecting the certification scope are managed through Corporate, Regional or Zonal Offices, the Certification Body shall allocate additional audit time.

Additional audit duration may range from **0.5 to 1.0 audit man-day** depending upon:

- organisational structure;
- number of reporting locations;
- degree of centralisation;
- complexity of support functions;
- statutory and regulatory responsibilities;
- control over operational processes.

The justification for such additional audit time shall be documented in the audit plan.

17. Geographical Sampling

For organisations operating across multiple regions or states, the Certification Body shall ensure that the sample selected provides reasonable geographical representation.

The audit programme should consider:

- metropolitan and non-metropolitan locations;
- different climatic and demographic regions;
- company-owned and franchise-operated outlets;
- high-volume and low-volume locations;
- operational diversity.

The objective shall be to obtain sufficient confidence that the management system is implemented consistently throughout the organisation.

18. Surveillance Audits

Every certified organisation shall undergo **two surveillance audits** during the three-year certification cycle.

Surveillance audits shall normally be conducted:

- before completion of the first twelve (12) months; and
- before completion of the second twenty-four (24) months,

from the date of the initial certification decision.

The surveillance audit shall verify continued conformity with:

- the applicable requirements of Trust 150;
- statutory and regulatory obligations;
- customer-centric operational practices;
- corrective actions arising from previous audits;
- the prescribed minimum certification score.

The Certification Body may increase the surveillance audit duration where considered necessary based on audit findings, complaints or operational changes.

19. Recertification Audit

A recertification audit shall be completed before expiry of the current certificate.

The recertification audit shall include:

- review of the entire management system;
- effectiveness of continual improvement;
- review of customer experience;
- review of complaints and corrective actions;
- verification of continued compliance with statutory requirements;
- assessment against the current version of the Trusted Mark Standards.

The audit duration shall normally be the same as that applicable for an Initial Certification Audit unless otherwise justified.

Failure to complete recertification before certificate expiry shall require the organisation to apply as a new applicant.

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20. Special Audits

The Certification Body may conduct additional audits where necessary, including:

- extension of certification scope;
- addition of new retail formats;
- addition of shopping centres;
- significant organisational restructuring;
- ownership changes;
- relocation of Head Office;
- merger or acquisition;
- major customer complaints;
- regulatory investigations;
- suspected misuse of the Trusted Mark.

The Certification Body shall determine the audit duration appropriate to the scope of the special audit.

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21. Revision of Audit Duration

The Certification Body may increase the audit duration beyond the values specified in this guideline where justified by:

- organisational complexity;
- high-risk operations;
- multiple business formats;
- extensive outsourcing;
- weak management controls;
- previous certification history;
- unresolved complaints;
- significant statutory compliance issues.

Any increase or reduction in audit duration shall be fully documented and supported by objective justification.

22. Records

Certification Bodies shall maintain records supporting audit time determination, including:

- calculation of audit man-days;
- justification for increases or reductions;
- site sampling methodology;
- audit plans;
- reviewer comments;
- certification decisions.

These records shall be available for review by the Scheme Owner and Accreditation Body whenever required.

23. Interpretation of this Guideline

This guideline establishes the **minimum audit duration** applicable under the IRF Trusted Mark Certification Scheme.

Nothing contained in this document shall prevent a Certification Body from allocating additional audit time where necessary to obtain sufficient objective evidence for certification.

In the event of any doubt regarding interpretation of this document, the decision of the **IRF Trusted Mark Secretariat** shall prevail.

24. Review and Revision

The IRF Trusted Mark Secretariat may review and revise this guideline from time to time to:

- align with revisions to ISO/IEC 17065;
- incorporate revisions to IAF Mandatory Documents;
- address changes in retail business models;
- improve consistency of certification practices;
- strengthen customer confidence in the Trusted Mark Scheme.

Revised versions shall become effective from the date notified by the Scheme Owner.

Annexure – Summary of Audit Time Determination

The audit duration shall generally be determined in the following sequence:

1. Determine the certification scope.

2. Identify the applicable retail format(s) or shopping centre category.
3. Determine the effective number of personnel.
4. Determine the number of retail outlets or shopping centres.
5. Calculate the sample size for multi-site operations.
6. Apply the relevant audit man-day table.
7. Consider additional audit time, where justified.
8. Apply eligible reductions (maximum 30%) for common management systems covering three or more brands or centres.
9. Finalise and document the audit plan.

Key Principles

The audit duration under the IRF Trusted Mark Scheme shall always be based on the following principles:

- Adequacy of audit time shall take precedence over commercial considerations.
- Audit time shall never be reduced merely to lower the cost of certification.
- Reductions in audit duration shall be based solely on demonstrable operational efficiencies and common management systems.
- Audit planning shall ensure adequate coverage of customer experience, statutory compliance and operational controls.
- Certification Bodies shall maintain complete transparency and justification for all audit time calculations.