TRUSTED MARK® CERTIFICATION SCHEME

Trust 202 – Audit Duration & Man-Day Calculation Guidelines

Revision History

Version	Effective Date	Description of Revision
1.0	20.12.2016	Original publication
2.0	25.11.2020	Shopping Centre certification incorporated and COVID-19-related requirements introduced
3.0	28.11.2022	COVID-19-related requirements withdrawn and revised hygiene and safety requirements incorporated
4.0	19.07.2026	Minor revisions
5.0	03.08.2026	Comprehensive revision and alignment with the revised IRF TRUSTED MARK® Certification Scheme, incorporating Remote (e-Audit) and Hybrid Audit methodologies, revised audit planning and Audit Man-Day determination, updated commercial provisions and editorial improvements.

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1. Introduction

This document establishes the methodology for determining **Certification Body (CB) audit duration and Audit Man-Days** under the IRF TRUSTED MARK® Certification Scheme.

The purpose of these Guidelines is to provide a consistent, transparent and uniform basis for determining audit duration for **Initial Certification, Surveillance, Recertification, Surprise and Special/Additional Audits**, as applicable under the Scheme.

Audit duration shall be sufficient to enable the Certification Body to obtain adequate objective evidence for assessing conformity with the applicable **Trust Standard(s) and Scheme requirements**.

These Guidelines have been developed by the Scheme Owner taking into consideration relevant principles of audit-time determination, risk-based audit planning and internationally recognised conformity-assessment practices, suitably adapted to the operational characteristics of retail organisations and Shopping Centres covered under the IRF TRUSTED MARK® Certification Scheme.

Approved Certification Bodies shall apply these Guidelines while determining and planning audit duration.

The determination and allocation of audit time shall not compromise the **competence, impartiality, independence or professional judgement of the Certification Body**, or its responsibility for certification decisions.

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2. Scope

These Guidelines apply to determination of Certification Body audit duration for:

a. Initial Certification Audits;
b. Surveillance Audits;
c. Recertification Audits;
d. Surprise Audits, where applicable;
e. Extension or Change of Scope Audits; and
f. Special or Additional Audits, where required.

2.1 Retail Organisations

For retail organisations, the Initial Certification Audit, Surveillance Audits and Recertification Audit shall normally be conducted at the organisation's **Head Office (HO)** or principal management location from which the operations covered by the certification scope are centrally controlled.

In addition, a certified retail organisation shall undergo **one Surprise Audit at an eligible retail outlet during the three-year certification cycle**, in accordance with the applicable Scheme requirements.

2.2 Shopping Centres

For Shopping Centres, the Initial Certification Audit, Surveillance Audits and Recertification Audit shall normally be conducted at the **Shopping Centre's management office/Head Office or principal management location** from which the Shopping Centre's operations are controlled.

The additional retail-outlet Surprise Audit applicable to retail organisations **shall not apply to Shopping Centre certification**. This shall not prevent a Special or Additional Audit being undertaken where required under the Scheme.

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3. Objectives

The objectives of these Guidelines are to:

a. establish a uniform methodology for determining CB audit duration;

b. ensure sufficient audit time for effective assessment of conformity with the applicable Trust Standard(s) and Scheme requirements;

c. provide consistency in audit-duration determination amongst approved Certification Bodies;

d. facilitate appropriate use of **On-site, Remote (e-Audit) and Hybrid Audit methodologies**;

e. reduce avoidable travel, accommodation, commuting, coordination time and associated costs without compromising audit effectiveness or certification integrity;

f. ensure adequate assessment of customer-centric practices, operational controls, statutory and regulatory compliance and other applicable Scheme requirements;

g. maintain the independence and professional judgement of the Certification Body in audit planning and execution;

h. ensure that commercial considerations do not improperly influence audit duration; and

i. provide a transparent and documented basis for any increase or reduction in audit duration specifically permitted under these Guidelines.

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4. Definitions

For the purpose of these Guidelines:

4.1 Audit Man-Day

One **Audit Man-Day** shall normally comprise **eight (8) working hours**, excluding travel time and meal breaks.

Travel time shall not be counted as audit time.

4.2 Audit Preparation & Document Review

Activities undertaken in preparation for the audit, including review of relevant application information, Self-Evaluation, Mystery Audit Report, internal audit information, statutory/regulatory documents and other information required for audit planning and assessment.

For retail organisations, the applicable Audit Preparation & Document Review time forms part of the prescribed Total Minimum Audit Man-Days specified in the relevant audit-duration table.

4.3 On-site Audit

Audit activities conducted by the Certification Body auditor physically at the applicable audit location.

4.4 Remote (e-Audit)

Audit activities conducted remotely using appropriate Information and Communication Technology (ICT), which may include secure document sharing, video conferencing, screen sharing, remote interviews, live video verification and other reliable electronic means.

4.5 Hybrid Audit

An audit comprising a combination of **Remote (e-Audit) and On-site Audit activities**.

4.6 Head Office (HO)

The Head Office or principal management location from which the organisation centrally manages and controls the activities covered under the certification scope.

4.7 Retail Outlet (RO)

A physical retail location operating under the retail brand or format and included within the applicable certification scope.

4.8 Gross Leasable Area (GLA)

The total floor area of a Shopping Centre available for occupancy by tenants and used for determining the applicable Shopping Centre audit duration under these Guidelines.

4.9 Total Minimum Audit Man-Days

The minimum Certification Body audit effort prescribed under these Guidelines for the applicable certification activity.

For **retail organisations**, the Total Minimum Audit Man-Days comprise the applicable components specified in the audit-duration table, including **Audit Preparation & Document Review, HO Certification Audit and Reporting & Certification-related Activities**.

For **Shopping Centres**, the prescribed Audit Man-Days are **all-inclusive** and represent the total minimum CB effort for the applicable audit activity, including necessary preparation/document review, audit execution, reporting and applicable certification-related activities.

5. Audit Methodology

5.1 Permitted Audit Approaches

The Certification Body shall determine the appropriate audit methodology based on the nature, size, complexity and risk of the organisation; availability and reliability of objective evidence; suitability of Information and Communication Technology (ICT); and applicable Scheme requirements.

The audit methodology may comprise:

a. **On-site Audit**;
b. **Remote (e-Audit)**; or
c. **Hybrid Audit**.

5.2 Use of Remote (e-Audit) and Hybrid Audit

Remote (e-Audit) may be used for activities where reliable objective evidence can be obtained and verified through appropriate ICT.

Such activities may include, where applicable:

a. verification of documented policies and procedures;
b. review of statutory licences, registrations and records;
c. review of internal audit records;
d. review of customer complaints and their resolution;
e. review of training and personnel records;
f. interviews with management and relevant personnel;
g. verification of electronic records and management information systems;
h. review of corrective-action evidence; and
i. other activities capable of reliable remote verification.

Where sufficient and reliable objective evidence cannot reasonably be obtained remotely, the relevant activity shall be conducted On-site.

5.3 Allocation of Audit Time

The prescribed HO Certification Audit Man-Days may be allocated between On-site and Remote (e-Audit) activities, or conducted entirely On-site, as appropriate.

The use of Remote (e-Audit) or Hybrid Audit changes the **mode of audit delivery** and shall not, by itself, reduce the **Total Minimum Audit Man-Days** prescribed under these Guidelines.

For Shopping Centres, the prescribed Audit Man-Days are all-inclusive. The CB may allocate the prescribed audit duration between Remote and On-site activities, where appropriate, without altering the applicable minimum audit duration.

5.4 Audit Effectiveness

The Certification Body shall ensure that the audit methodology selected provides sufficient objective evidence to assess conformity with the applicable Trust Standard(s) and Scheme requirements.

The CB shall document the audit methodology adopted and, where applicable, the allocation of audit time between Remote and On-site activities.

The use of Remote or Hybrid Audit shall not compromise the effectiveness, integrity, impartiality or independence of the certification process.

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6. Factors Affecting Audit Duration

The Certification Body shall apply the minimum audit duration prescribed in this document and shall take into consideration the nature, size, complexity and risk of the organisation while planning the audit.

Factors that may affect audit planning and allocation of audit time include:

a. number of retail outlets/locations covered under the certification scope;

b. number and diversity of retail brands or formats covered;

c. size and complexity of the organisation;

d. degree of centralisation of management, policies, systems and operational controls;

e. geographical spread of operations;

f. nature and complexity of products and services;

g. number and complexity of applicable statutory and regulatory requirements;

h. customer-facing processes and services;

i. outsourced activities relevant to certification;

j. e-commerce, digital and omnichannel operations, where applicable;

k. effectiveness of the organisation's internal audit programme;

l. previous audit and certification history, where available;

m. previous Nonconformities and effectiveness of corrective actions;

n. significant customer complaints, regulatory concerns or other credible information relevant to certification; and

o. any other factor that may materially affect audit effectiveness.

Any increase or reduction in the prescribed audit duration shall be permitted only in accordance with the provisions of these Guidelines and shall be appropriately justified and documented by the Certification Body.

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7. Audit Man-Day Determination

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

7.1 Retail Organisations

For retail organisations, the Total Minimum Audit Man-Days comprise:

a. **Audit Preparation & Document Review**;

b. **HO Certification Audit** – conducted On-site, through Remote (e-Audit), or through a Hybrid Audit methodology, as appropriate; and

c. **Reporting & Certification-related Activities**.

All three components form part of the prescribed Total Minimum Audit Man-Days and shall form the basis for calculation of the applicable CB Audit Fee under the Scheme.

The introduction or use of Remote (e-Audit) or Hybrid Audit shall **not, by itself, reduce the Total Minimum Audit Man-Days**.

7.2 Shopping Centres

For Shopping Centres, the Audit Man-Days prescribed in Section 9 are **all-inclusive** and represent the total minimum CB effort required for the applicable audit.

The prescribed duration includes, as applicable, audit planning and preparation, Document Review, Remote and/or On-site Audit activities, audit reporting and applicable certification-related activities.

7.3 General

Certification Bodies shall not reduce the audit duration below the prescribed minimum except where a reduction is **expressly permitted under these Guidelines** and is appropriately justified and documented.

Travel time shall not be included in the prescribed Audit Man-Days.

8. Retail Organisations – Head Office Audit Man-Day Table

The following table specifies the minimum CB audit duration for **Initial Certification, Surveillance and Recertification Audits** conducted in relation to the Head Office or principal management location of a retail organisation.

8.1 HO Audit (On-site / Remote / Hybrid) Duration

No. of Outlets (Ros)	Audit Preparation & Document Review	HO Certification Audit	Total Mandays
Up to 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 CB effort required for evaluating the organisation's Head Office management systems, centralised controls and conformity with the applicable Trust Standard(s) and Scheme requirements.

8.2 Application of HO Certification Audit Man-Days

a. The **HO Certification Audit** component may be conducted On-site, through Remote (e-Audit), or through a Hybrid Audit methodology.

b. The CB shall determine the appropriate allocation between Remote and On-site activities based on the nature, complexity and risk of the organisation and the objective evidence required.

c. Where Remote or Hybrid Audit methodology is adopted, it may reduce physical presence, travel, accommodation and associated logistical requirements but shall **not alter the prescribed Total Minimum Audit Man-Days**.

d. Where more than **2,000 retail outlets** are covered under the certification scope, the CB shall determine appropriate additional audit duration based on the size, complexity and risk of the organisation. The basis for such additional audit duration shall be documented.

e. Where multiple brands or retail formats are included within a certification programme, the applicable **Multi-brand/Multi-format provisions** contained in these Guidelines shall apply.

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9. Shopping Centres – Audit Man-Day Table

For Shopping Centre certification, the following **all-inclusive minimum Audit Man-Days** shall apply to Initial Certification, Surveillance and Recertification Audits.

9.1 Shopping Centre Audit Duration

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

9.2 Application

a. The prescribed Audit Man-Days are **all-inclusive** and cover the applicable audit planning and preparation, Document Review, audit execution, audit reporting and certification-related activities.

b. The CB may conduct the audit On-site, through Remote (e-Audit), or through a Hybrid Audit methodology, where appropriate and where sufficient reliable objective evidence can be obtained.

c. Use of Remote (e-Audit) or Hybrid Audit shall not, by itself, result in a reduction in the prescribed minimum Audit Man-Days.

d. The CB may increase the prescribed audit duration where objectively justified by significant complexity or risk. The reason for such additional audit duration shall be documented.

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10. Surprise Audit – Retail Organisations

In addition to the Initial Certification and Surveillance Audits, a certified retail organisation shall undergo **one Surprise Audit during the three-year certification cycle**, in accordance with the applicable Scheme requirements.

The Surprise Audit shall be conducted at a retail outlet covered under the certification scope.

The additional Surprise Audit prescribed under this Section **shall apply only to retail organisations and shall not apply to Shopping Centre certification**.

10.1 Surprise Audit Man-Day Determination

The applicable Surprise Audit duration shall be determined according to the **number of employees and area of the selected retail outlet**, using the approved Surprise Audit Man-Day Table under the Scheme.

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

10.2 Conduct of Surprise Audit

a. The Surprise Audit shall verify implementation of the applicable customer-facing, operational and other requirements of the relevant Trust Standard at the selected retail outlet.

b. Selection of the retail outlet may take into consideration its size, customer footfall, business significance, geographical location, operational risk, previous Mystery Audit findings, complaints and other relevant information.

c. The specific date of the Surprise Audit shall not ordinarily be disclosed in advance to the selected retail outlet. Where limited advance coordination is necessary for access, security or legitimate operational reasons, such coordination shall be kept to the minimum necessary without compromising the purpose of the Surprise Audit.

d. Nonconformities identified during the Surprise Audit shall be handled in accordance with the applicable Scheme requirements.

e. The Surprise Audit findings and report shall be submitted to the Certification Body for review and appropriate action relating to continuation of certification.

11. Surveillance Audit

Certification under the IRF TRUSTED MARK® Certification Scheme shall be subject to **annual Surveillance Audits** throughout the three-year certification cycle.

11.1 Frequency

The first Surveillance Audit shall normally be completed within **twelve (12) months of the initial certification decision**, and the second Surveillance Audit within the subsequent twelve-month period.

Surveillance shall continue at the prescribed frequency for maintaining certification.

11.2 Audit Duration

For **retail organisations**, the applicable Surveillance Audit duration shall be determined using the **Head Office Audit Man-Day Table specified in Section 8**.

For **Shopping Centres**, the applicable Surveillance Audit duration shall be determined using the **all-inclusive Shopping Centre Audit Man-Day Table specified in Section 9**.

Unless otherwise provided under these Guidelines, the applicable minimum audit duration for Surveillance shall be calculated on the same basis as the Initial Certification Audit.

11.3 Audit Methodology

Surveillance Audits may be conducted **On-site, through Remote (e-Audit), or through a Hybrid Audit methodology**, as determined appropriate by the Certification Body.

The methodology shall provide sufficient objective evidence to verify continued conformity with the applicable Trust Standard(s) and Scheme requirements.

The use of Remote or Hybrid Audit shall not, by itself, reduce the prescribed minimum Audit Man-Days.

11.4 Surveillance Audit Coverage

Surveillance Audits shall include, as applicable, verification of:

a. continued conformity with the applicable Trust Standard(s);

b. status and effectiveness of corrective actions arising from previous audits;

c. changes affecting the organisation or certification scope;

d. continued statutory and regulatory compliance relevant to certification;

e. customer complaints and their resolution;

f. internal audit programme and results;

g. continued effectiveness of customer-centric and operational controls;

h. use of the TRUSTED MARK® Certification Mark in accordance with applicable Scheme requirements; and

i. other matters relevant to continued certification.

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12. Recertification Audit

Recertification shall be undertaken before expiry of the existing three-year certification cycle to determine whether the certified organisation continues to conform with the applicable Trust Standard(s) and Scheme requirements.

12.1 Audit Duration

For **retail organisations**, Recertification Audit duration shall be determined using the applicable **Head Office Audit Man-Day Table specified in Section 8**.

For **Shopping Centres**, Recertification Audit duration shall be determined using the applicable **all-inclusive Shopping Centre Audit Man-Day Table specified in Section 9**.

12.2 Audit Methodology

Recertification may be conducted On-site, through Remote (e-Audit), or through a Hybrid Audit methodology, subject to the Certification Body being able to obtain sufficient and reliable objective evidence.

The use of Remote or Hybrid Audit shall not, by itself, reduce the prescribed minimum Audit Man-Days.

12.3 Recertification Coverage

The Recertification Audit shall consider, as applicable:

a. continued conformity with the applicable Trust Standard(s) and Scheme requirements;

b. performance during the preceding certification cycle;

c. previous Certification, Surveillance and Surprise Audit findings, where applicable;

d. Nonconformities and corrective actions;

e. significant changes in the organisation, operations or certification scope;

f. customer complaints and their resolution;

g. internal audit results;

h. continued statutory and regulatory compliance relevant to certification; and

i. continued appropriate use of the TRUSTED MARK® Certification Mark.

Recertification should be planned sufficiently in advance to enable completion of the applicable audit, closure of Nonconformities and certification decision **before expiry of the existing Certificate of Conformity**.

Where recertification is not successfully completed before expiry, the existing certification shall cease to be valid and further action shall be taken in accordance with the applicable Scheme requirements.

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13. Multi-Brand / Multi-Centre Audit Duration

Where an organisation enrols **three (3) or more retail brands or Shopping Centres** under the IRF TRUSTED MARK® Certification Scheme, a reduction in the aggregate audit duration may be permitted where common management systems, policies, procedures and centralised controls allow audit activities to be evaluated collectively without compromising audit effectiveness.

13.1 Maximum Permitted Reduction

The **total audit duration may be reduced by a maximum of thirty per cent (30%)** from the aggregate Audit Man-Days otherwise applicable to the individual brands or Shopping Centres.

The reduction shall not be automatic.

The Certification Body shall determine and document the appropriate reduction based on objective evidence and the extent to which common systems and controls can be evaluated collectively.

13.2 Conditions for Audit Duration Reduction

A reduction may be considered where, as applicable:

a. common management systems and policies apply across the participating brands or Shopping Centres;

b. common or substantially similar operational procedures and controls are implemented;

c. common statutory and regulatory compliance-management mechanisms are in place, where applicable;

d. internal audit processes are centrally managed or coordinated;

e. customer complaint and corrective-action systems are centrally managed or follow common controls;

f. management oversight and governance are centralised;

g. previous audit/certification history, where available, supports effective implementation and sustained conformity; and

h. the reduction will not compromise the ability of the CB to obtain sufficient objective evidence.

Where significant differences exist between brands, formats, Shopping Centres or management systems, the Certification Body shall allocate sufficient audit time to assess such differences.

13.3 Documentation

The Certification Body shall maintain documented justification for any reduction applied, including:

a. the aggregate Audit Man-Days before reduction;

b. the percentage reduction applied;

c. the resulting Audit Man-Days; and

d. the objective basis for the reduction.

The permitted reduction shall **not exceed 30%**.

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14. Scheme Commercial Concession for Multi-Brand / Multi-Centre Programmes

In addition to any permitted reduction in audit duration under Section 13, the IRF TRUSTED MARK® Certification Scheme provides a separate **commercial Audit Fee concession** for organisations enrolling three (3) or more retail brands or Shopping Centres.

14.1 Commercial Concession

Where three (3) or more brands or Shopping Centres are enrolled under a common certification programme, the applicable CB Audit Fee shall be subject to a **30% commercial concession**, unless otherwise agreed under the applicable Scheme commercial arrangement.

14.2 Independence from Audit Duration

The commercial concession under this Section is **independent of the determination of audit duration**.

Accordingly:

a. the 30% Audit Fee concession may apply whether or not an audit-duration reduction under Section 13 is permitted;

b. application of the commercial concession shall not require or justify a corresponding reduction in Audit Man-Days; and

c. the Certification Body shall determine the required audit duration solely on the basis of the applicable Scheme requirements, audit complexity, risk and objective evidence.

14.3 Certification Integrity

The commercial concession shall have **no influence on audit planning, audit findings, technical review or certification decisions**.

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15. Additional Audit Time

The Certification Body may increase the prescribed audit duration where additional time is objectively necessary to conduct an effective assessment.

Circumstances that may justify additional audit time include:

a. significant organisational or operational complexity;

b. substantial changes in certification scope;

c. significant changes in ownership, management systems, operations or locations;

d. complex statutory or regulatory requirements;

e. significant Nonconformities requiring additional verification;

f. significant customer complaints or credible information indicating potential nonconformity;

g. inability to obtain sufficient reliable objective evidence within the prescribed audit duration; or

h. other exceptional circumstances materially affecting audit effectiveness.

Any additional Audit Man-Days shall be **objectively justified, documented by the Certification Body and** communicated to and agreed with the client before the additional audit is undertaken, wherever practicable.

Additional audit time shall not be imposed solely because of the Certification Body's internal resource constraints, auditor location, travel requirements, scheduling difficulties or administrative arrangements.

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16. Special / Additional Audits

The Certification Body may conduct a Special or Additional Audit where required under the Scheme, including where justified by:

a. significant complaints;

b. credible information raising concerns regarding continued conformity;

c. significant changes affecting certification;

d. serious or repeated Nonconformities;

e. regulatory or statutory concerns relevant to certification;

f. verification required for restoration of suspended certification; or

g. other circumstances requiring additional verification under the Scheme.

The IRF Trusted Mark Secretariat may request the engaged Certification Body to undertake a Special or Additional Audit where justified by complaints, significant concerns or other credible information.

The **Certification Body shall retain responsibility for determining the audit methodology, conducting the audit, evaluating the findings and taking any resulting certification decision**.

The duration of a Special or Additional Audit shall be determined according to its scope, complexity and purpose and shall be documented by the Certification Body.

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17. Audit Man-Day Rate and Related Expenses

17.1 Standard Audit Man-Day Rate

Unless otherwise specified by the Scheme Owner, the standard Certification Body audit rate under the IRF TRUSTED MARK® Certification Scheme shall be:

INR 15,000 per Audit Man-Day, plus applicable taxes and statutory levies.

The applicable CB Audit Fee shall be calculated on the basis of the Audit Man-Days determined in accordance with these Guidelines.

17.2 Travel, Accommodation and Related Expenses

The Scheme is designed to minimise avoidable travel and associated expenses through:

a. appropriate allocation of auditors based on geographical availability;

b. use of Remote (e-Audit) and Hybrid Audit methodologies, where appropriate; and

c. effective advance planning and coordination.

The client shall ordinarily arrange **local conveyance and working meals** for the CB audit team where On-site Audit activities are undertaken. Wherever practicable, the Certification Body shall deploy a suitably competent auditor located within or near the audit location in order to minimise travel time and associated costs.

Travel, accommodation or other out-of-pocket expenses should ordinarily be avoided where the audit can reasonably be undertaken by a suitably competent auditor available locally or through an appropriate Remote/Hybrid Audit methodology.

Where exceptional circumstances require inter-city travel, accommodation or other material out-of-pocket expenditure, such expenses shall be **communicated to and agreed with the client in advance** before being incurred.

Travel time shall not constitute chargeable Audit Man-Days.

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18. Regional / Zonal / Other Centralised Offices

Where functions relevant to certification are managed through Regional, Zonal or other centralised offices in addition to the Head Office, the Certification Body shall determine whether verification of such functions is necessary for effective assessment.

Where the relevant functions and objective evidence can be adequately verified through the Head Office or Remote (e-Audit), a separate physical visit to the Regional/Zonal office shall not ordinarily be necessary.

Where separate verification is necessary because significant certification-related functions are independently controlled from such an office, additional audit time may be allocated in accordance with these Guidelines.

Any additional Audit Man-Days shall be objectively justified and documented.

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19. Changes Affecting Audit Duration

The certified organisation shall inform the Certification Body and/or IRF Trusted Mark Secretariat, as applicable, of significant changes that may affect its certification scope or audit-duration determination.

Such changes may include:

a. significant increase or decrease in the number of retail outlets;

b. addition or removal of brands, formats or Shopping Centres;

c. significant change in Gross Leasable Area (GLA), where applicable;

d. change in ownership or legal entity;

e. significant restructuring of management or centralised controls;

f. material change in products, services or business operations;

g. significant change in statutory or regulatory requirements relevant to certification; or

h. other material changes affecting the certification scope.

Where such changes materially affect the basis on which the existing audit duration was determined, the CB shall review the applicable Audit Man-Days.

Any revision shall be objectively justified, documented and applied in accordance with these Guidelines.

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20. Auditor Competence and Audit Team

Audits under the IRF TRUSTED MARK® Certification Scheme shall be conducted by auditors who meet the applicable **competence requirements prescribed by the Scheme Owner and the Certification Body**.

The CB shall ensure that the audit team collectively possesses appropriate knowledge and competence relevant to:

a. the applicable Trust Standard(s);

b. the retail or Shopping Centre sector being audited;

c. customer-centric and operational requirements;

d. relevant statutory and regulatory requirements;

e. audit principles, techniques and evidence evaluation; and

f. Remote (e-Audit) and ICT-enabled audit techniques, where applicable.

Where more than one auditor is assigned, the total Audit Man-Days shall be calculated on the basis of the **combined productive audit time of the audit team**.

The deployment of additional auditors for the CB's convenience shall not, by itself, increase the prescribed Total Minimum Audit Man-Days.

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21. Records and Documentation

The Certification Body shall maintain appropriate records supporting determination and application of Audit Man-Days under these Guidelines.

Records shall include, as applicable:

a. basis for determining audit duration;

b. applicable audit-duration table and calculation;

c. audit methodology adopted;

d. allocation between Remote and On-site activities, where applicable;

e. justification for any permitted reduction in audit duration;

f. justification for any additional audit time;

g. Multi-brand/Multi-centre calculations, where applicable;

h. Surprise Audit duration calculations, where applicable; and

i. other information necessary to demonstrate conformity with these Guidelines.

Such records shall be retained in accordance with the Certification Body's applicable record-retention requirements and shall be made available to the **Scheme Owner and applicable Accreditation Body**, where required and subject to applicable confidentiality requirements.

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22. Interpretation and Application

These Guidelines shall be read together with the applicable **IRF TRUSTED MARK® Certification Scheme documents and Trust Standard(s)**.

Where clarification is required regarding the interpretation or application of these Guidelines, the **IRF Trusted Mark Secretariat, as Scheme Owner**, may issue the necessary Scheme clarification.

Such clarification shall not compromise or override the Certification Body's independence, impartiality, technical judgement or responsibility for certification decisions.

Where there is a conflict between a Certification Body's internal commercial practice and the Audit Man-Day methodology expressly prescribed under these Guidelines for the IRF TRUSTED MARK® Certification Scheme, the requirements of these Guidelines shall apply to audits undertaken under the Scheme, subject to applicable accreditation requirements.

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23. Review and Revision

These Guidelines shall be reviewed periodically by the Scheme Owner to ensure their continuing suitability, effectiveness and alignment with the IRF TRUSTED MARK® Certification Scheme.

The Scheme Owner may revise these Guidelines to:

a. reflect changes in applicable Trust Standards and Scheme requirements;

b. incorporate improvements arising from implementation experience;

c. address changes in retail and Shopping Centre operating models;

d. incorporate appropriate developments in Remote (e-Audit), Hybrid Audit and other assessment methodologies;

e. take into consideration relevant developments in international conformity-assessment standards and guidance; and

f. strengthen the effectiveness, efficiency and integrity of the certification process.

Approved Certification Bodies and other affected stakeholders shall be informed of material revisions in accordance with the applicable Scheme procedures.

End Note

Trust 202 – Audit Duration & Man-Day Calculation Guidelines forms part of the controlled documentation of the **IRF TRUSTED MARK® Certification Scheme**.

Only the current approved version issued by the Scheme Owner shall be used for certification activities under the Scheme.
