ITA Assurance System: ISAE 3000 Auditor Application Form

To become approved as a lead auditor for any standard of the [Tin Code](https://www.internationaltin.org/tin-code/) under the ITA assurance system we request that you complete the application form below.

Completed and signed application forms should be returned to ITA’s Sustainability Standards Manager at mayra.diazdelolmo@Internationaltin.org together with supporting information and evidence.

ITA will acknowledge your application, review the information submitted and may ask you for additional input before coming to a decision on approval. Part of the approval process will relate to showing evidence of training for any specialist standards. For Tin Code Standard 7.3 on responsible sourcing, ITA will provide access to the required online basic and advanced ITA auditor training courses after the approval of your application free of charge.

ITA publishes a list of approved auditors and/or assurance and audit firms on the ITA website and will ensure that the list is regularly maintained up-to-date. Approval is not a single event, but an ongoing process promoting continual improvement. Auditors may be required to renew their application from time to time to confirm that auditor competencies and qualifications are maintained. ITA will also consider the quality of assurance reports submitted by companies for the Tin Code as well as feedback on the assurance engagement process from companies undertaking the assurance process.

ITA retains the right to review and make changes to the approved auditor list at any time as considered necessary.

Contact:

To submit your application or for any questions on the ITA approved auditor application process, please contact;

Mayra Diaz del Olmo Oliveira

Sustainability Chain Standards Manager

International Tin Association Ltd

mayra.diazdelolmo@Internationaltin.org

[www.internationaltin.org](http://www.internationaltin.org)

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Section 1: Applicant General Information

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| **Full name of lead auditor** |  |
| **Company name** |  |
| **Date of application** |  | First application [ ]  **or** Renewal application[ ]   |
| **Address and contact details** Full name of organisation (*or of organisation acting as lead contact*) | Address: |  |
| Country: |  |
| Phone: |  |
| Mobile: |  |
| Email: |  |
| **Registered address and contact details of head office** (if different) | Address: |
| Country: |
| Phone: |
| Mobile: |
| Email: |

Section 2: Competence and professional background - general

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| **Auditing experience:**ISAE 3000 (Revised) Assurance Engagement experience | *[Please describe with specific examples previous experience of performing assurance engagements to the ISAE 3000 (Revised) Standard]* |
| **Auditing code of ethics:**Auditors must provide independent evidence of complying with the International Ethics Standards Board of Accountants (IESBA) Code of Ethics Part A and B | *[Please provide independent evidence how the ethics standards are met. Your company will need to evaluate if ISO 17021 or ISO 17065 accreditation meets the standard (please note ISO 9001 certification does not meet the standard as this is certification of a quality management system)]* |
| **Independence:**Auditors must be able to form an independent assurance opinion and have complete financial and other independence from the company | *[Please provide confirmation that the lead auditor will not conduct any independent assurance engagement on companies if the audit firm has provided consultancy in the same subject matter to the company within 24 months prior to engagement]* |
| *[Please provide a list of all known ITA (tin producer) member companies, suppliers and related partners to which the lead auditor has provided services in the last 24 months, if any]* |
| *[Please provide details and examples of how independence and objectivity will be preserved and that auditor will avoid auditing any situation in which they have a vested interest]* |
| **Mineral, mining, trading and similar experience:**Auditors should be able to develop an understanding of the tin minerals business, activities and supply chain. | *[Can you demonstrate your general professional experience relevant to the mineral, metals, supply chain and applicable laws – covered in detail relating to tin in Section 3]* |
| *[Brief description of relevant audit experience including evidence as to your technical capability in this market. If you cannot provide at least one example, please briefly explain why]* |
| **Professionalism:**Auditors should show ethical judgment and protect confidential information ensuring assurance conclusions are free of material misstatement and material deficiencies | *[Please provide details and examples of how ethical judgment and confidentiality are protected]* |
| *[Please provide details and examples of how confidence in the quality of assurance conclusions is ensured]* |
| **Contextual understanding:**Auditors should show awareness of relevant local context, including legal, social, economic, political and cultural considerations | *[Please provide details and examples of knowledge and understanding of relevant local context, including legal, social, economic, political and cultural considerations within audit jurisdictions]* |
| **Personal qualities:**Auditors should show planning, organisational, and time management skills as well as good client relations and communications | *[Provide details and examples of how audits are planned so they are completed in a timely manner with minimal disruption]* |
| **Insurance:**Provide details of current insurance cover | *[Provide general information and comments]* |
| *Public liability:*  | [ ]  | *Limit UK£* |
| *Professional indemnity:*  | [ ]  | *Limit UK£* |
| *Others (specify):*  | [ ]  | *Limit UK£* |
| **Languages:**English is mandatory for all auditors | *[Specifying your level of proficiency in English and other beneficial languages when considering the geographical scope of ITA]** Native
* Highly proficient / fluent
* Intermediate (technical, written and spoken)
* Basic (conversational, basic written)
 |
| Language | Native | Highly proficient | Workable | Basic |
| English | [ ]  | [ ]  | [ ]  | [ ]  |
| Other language (please specify): | [ ]  | [ ]  | [ ]  | [ ]  |
| Other language (please specify): | [ ]  | [ ]  | [ ]  | [ ]  |
| Other language (please specify): | [ ]  | [ ]  | [ ]  | [ ]  |

Section 3: Competence and professional background - technical

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| **Please indicate the Tin Code Standards of Practice (SOP) for which the auditor is applying for approval. Auditors may apply for one or more Tin Code standards. Please include details of relevant experience conducting assessments in the tin, mineral or other relevant sectors.** Refer to the ITA website for further information on the Tin Code and its standards covering environmental, social and governance aspects of tin production and trade <https://www.internationaltin.org/code-of-conduct/> Note: Auditors applying for approval for assessments against Standard 7.3 (Responsible Sourcing) will be required to successfully complete the (free) Basic and Advanced ITA Auditor Training against the [ITA-RMI Joint Assessment Criteria for Tin Smelters](https://www.internationaltin.org/wp-content/uploads/2021/12/ITA-RMI-Assessment-Criteria_25-March-2021_v2.pdf). Access to the online courses will be provided by ITA upon acceptance of the auditor application.  |
| **CODE PRINCIPLE 1: Maintain legal compliance and develop sound policies to improve practices**1. STANDARDS OF PRACTICE

*1.1. Policies*Companies will develop and publish policies to support legal compliance and improve practices with respect to the expectations of the Tin Code. *1.2. Management system*Companies will work towards implementing appropriate management systems to control and monitor relevant aspects of this Principle 1. *1.3. Legal compliance*Companies will have and keep up to date all business registrations, licences and other documents necessary to legally carry out business activity and otherwise comply with relevant local laws, including with health and safety and environmental requirements. *1.4. Business integrity* Companies will seek to prevent anti-competitive behaviour, corruption and bribery, including facilitation payments which should be publicly disclosed if unavoidable.*1.5. Transparency*Companies will support the implementation of the principles of the Extractive Industries Transparency Initiative (EITI) individually or through joint efforts, including through appropriate reporting. *1.6. Whistleblowing*Companies will develop and implement whistleblowing procedures to enable employees and stakeholders to report concerns related to company activities, including relevant expectations of the Tin Code. *1.7. Training*Companies will work towards implementing appropriate and periodic training for employees regarding relevant aspects of this Principle 1 and require onsite contractors to train their workers on aspects relevant to their specific tasks and work areas. |  [ ]  Not applying [ ]  Applying *[If applying, please specify which Standards of Practice (SOP) and briefly describe relevant auditing experience and competency in this area]* |
| **CODE PRINCIPLE 2: Seek continual improvement of environmental performance**1. STANDARDS OF PRACTICE

*2.1. Management system*Companies will work towards implementing an environmental management system that utilises the mitigation hierarchy (avoid, minimise, mitigate, compensate) to control and monitor relevant aspects of this Principle 2. *2.2. Water quality*Companies will seek to understand and manage discharges to surface waters and groundwater in order to minimise negative impacts on water quality. *2.3. Water consumption and availability*Companies will seek to reduce water consumption in their operations in order to minimise negative impacts on water availability.*2.4. Land and soil quality*Companies will seek to understand and manage discharges to land in order to minimise negative impacts on land and soil quality.*2.5. Air quality*Companies will seek to understand and manage discharges to air in order to minimise negative impacts on air quality.*2.6. Greenhouse gases*Companies will seek to measure, monitor and publicly disclose direct and indirect CO2 equivalent (GHG) emissions, and work towards economic reduction targets appropriate to the nature and scale of operations and relevant protocols.*2.7. Energy consumption*Companies will seek to identify technically and financially feasible measures for reducing the direct and indirect consumption of energy per unit of production or increasing the share from renewable sources. *2.8. Tailings management*Companies will dispose of or store tailings in a manner that minimises the risk of impacts to the environment and human health in accordance with recognised standards when available. *2.9. Hazardous waste management*Wherever possible companies will avoid the generation of hazardous wastes; where this is not possible companies will manage and dispose of wastes in a manner that minimises negative impacts on human health and the environment. *2.10. Non-hazardous and inert waste management* Wherever possible companies will minimise the production of non-hazardous and inert wastes and consider reuse and recycling options before disposing of them in an appropriate manner. *2.11. Banned substances*Companies will not use substances that are banned under international convention or local laws.*2.12. Biodiversity protection*Companies will seek to understand potential impacts on biodiversity and avoid activities that significantly modify or degrade critical natural habitats through an appropriate action plan. *2.13. Protected areas*Companies will respect legally protected areas in accordance with local laws and will seek to understand and manage potential impacts of operations on adjacent zones. *2.14. Closure and reclamation*Companies will allocate adequate financial resources to enable implementation of closure and rehabilitation of operations in accordance with local requirements and expectations of key stakeholders. *2.15. Training*Companies will work towards implementing appropriate and periodic training for employees regarding relevant aspects of this Principle 2 and require onsite contractors to train their workers on aspects relevant to their specific tasks and work areas. | [ ]  Not applying [ ]  Applying *[If applying, please specify which Standards of Practice (SOP) and briefly describe relevant auditing experience and competency in this area]* |
| **CODE PRINCIPLE 3: Seek continual improvement of health and safety performance** 3. STANDARDS OF PRACTICE*3.1. Health and safety management systems*Companies will work towards implementing a management system to monitor and control relevant aspects of this Principle 3.*3.2. Safe working practices*Companies will maintain safe and healthy working conditions by implementing measures that minimise and seek to eliminate workplace fatalities, injuries and occupational diseases amongst employees, contractors and visitors.*3.3. Incident investigations*Companies will document reportable health and safety incidents using a transparent and inclusive procedure that allows affected workers and local communities to provide input.*3.4. Incident follow up*Following a reportable health and safety incident, companies will define and implement corrective actions in a timely fashion and monitor the effectiveness of such actions. *3.5. Training*Companies will provide appropriate and periodic training for employees regarding relevant aspects of this Principle 3, require onsite contractors to train their workers on aspects relevant to their specific tasks and work areas, and provide appropriate briefings to visitors to company facilities. | [ ]  Not applying [ ]  Applying *[If applying, please specify which Standards of Practice (SOP) and briefly describe relevant auditing experience and competency in this area]* |
| **CODE PRINCIPLE 4: Seek continual improvement in labour practices**4. STANDARDS OF PRACTICE *4.1. Labour management systems*Companies will work towards implementing a labour management system to control and monitor relevant aspects of this Principle 4.*4.2. a) Discrimination*Companies will implement an equality policy (including on gender) and not make employment related decisions based on gender, race, nationality, ethnic, social and indigenous origin, religion or belief, disability, age or sexual orientation unless clearly necessary due to inherent characteristics of the job.*b) Violence and harassment*Companies will not make employment decisions based on gender, race, nationality, ethnic, social and indigenous origin, religion or belief, disability, age or sexual orientation unless clearly necessary due to inherent characteristics of the job.*4.3. Remuneration*Companies will ensure workers receive fair remuneration for standard and overtime hours worked that meets or exceeds the local legal minimum wage plus any applicable statutory benefits and provides equal pay for work of equal value. *4.4. Forced labour*Companies will not use or support slavery, servitude, forced or compulsory labour.*4.5. Child labour – worst forms*Companies will not engage in the worst forms of child labour as defined by Article 3 of ILO Convention No. 182 including that which is likely to harm the health, safety or morals of children.*4.6. Child labour – other forms*Companies may employ children of minimum age 14 years, or older as defined by local laws, to undertake non-hazardous, light work that does constrain their ability to gain an education. *4.7. Working hours*Companies will comply with local laws on working hours and provide paid annual and statutory leave, ensure that workers undertake overtime on a voluntary basis and have at least one day of rest for every 7-day period or as prescribed by local laws (whichever is higher). *4.8. Freedom of association and collective bargaining*Companies will engage with workers on freedom of association and collective bargaining as permitted by local laws.*4.9. Training*Companies will provide appropriate and periodic training for employees regarding relevant aspects of this Principle 4 and require onsite contractors to train their workers on aspects relevant to their specific tasks and work areas. | [ ]  Not applying [ ]  Applying *[If applying, please specify which Standards of Practice (SOP) and briefly describe relevant auditing experience and competency in this area]* |
| **CODE PRINCIPLE 5: Engage with stakeholders using a participatory approach** 5. STANDARDS OF PRACTICE *5.1. Stakeholder management*Companies will work towards implementing a systematic approach to stakeholder management to control and monitor relevant aspects of this Principle 5.*5.2. Stakeholder mapping and engagement* Companies will seek to identify and record the characteristics and interests of stakeholders affected by, or with the potential to affect, company activities, and plan a participatory approach to engagement including disadvantaged and vulnerable groups.*5.3. Grievance mechanism*Companies will establish an appropriate grievance mechanism to receive, and facilitate resolution of, concerns raised by individuals, workers, communities or civil society organisations regarding company activities.*5.4. Training*Companies will provide appropriate and periodic training for employees regarding relevant aspects of this Principle 5 and require onsite contractors to train their workers on aspects relevant to their specific tasks and work areas. | [ ]  Not applying [ ]  Applying *[If applying, please specify which Standards of Practice (SOP) and briefly describe relevant auditing experience and competency in this area]* |
| **CODE PRINCIPLE 6: Manage negative impacts on, and contribute to development of, local communities and indigenous peoples**6. STANDARDS OF PRACTICE *6.1. Community and indigenous people management*Companies will consider implementing a systematic approach to the management of community and indigenous peoples’ issues to control and monitor relevant aspects of this Principle 6.*6.2. Community health and safety*Companies will seek to implement practical and reasonable measures with the goal of eliminating potential negative health and safety impacts on local communities. *6.3. Consultation*Companies will plan a process of consultation that enables local communities and indigenous peoples to express their views on risks, impacts and mitigation measures, and allows the company to consider and respond to them.*6.4. Free, prior and informed consent (FPIC)*Companies will seek the FPIC of indigenous peoples where their lands, access to natural resources or cultural heritage may be impacted by company activities.*6.5. Land rights, use and access*Companies will seek to anticipate and avoid or minimise adverse impacts on land rights, land use and access to land and compensate for any significant residual impacts.*6.6. Physical displacement (resettlement)*Companies will seek to avoid or minimise involuntary resettlement and take appropriate measures to mitigate adverse impacts on displaced persons.*6.7. Economic displacement (livelihoods)*Companies will financially compensate economically displaced people as required by local laws and plan a livelihoods restoration programme to ensure that there is no net negative impact on their livelihoods.*6.8. Local economic development*Companies will seek to contribute to the economic development of local communities and indigenous peoples. *6.9. Natural resource use and availability*Companies will seek to understand and minimise negative impacts on access to and availability of natural resources by local communities and indigenous people.*6.10. Cultural heritage protection*Companies will anticipate and wherever possible avoid adverse impacts on cultural heritage; when avoidance is not possible, companies will minimize, mitigate and/or compensate for such impacts.*6.11. Training*Companies will provide appropriate and periodic training for employees regarding aspects of this Principle 6 relevant to interactions with local communities and indigenous people that may occur during the course of their work. Companies will require onsite contractors to undertake the same training when relevant to their specific role. | [ ]  Not applying [ ]  Applying *[If applying, please specify which Standards of Practice (SOP) and briefly describe relevant auditing experience and competency in this area]* |
| **CODE PRINCIPLE 7: Avoid contributing to serious human rights abuses and conflict** **7. STANDARDS OF PRACTICE***7.1. Human rights management*Companies will work towards implementing a systematic approach to human rights management to control and monitor relevant aspects of this Principle 7 in accordance with internationally recognised human rights frameworks and relevant domestic laws.*7.2. Use of private or state security personnel*Companies using direct or contracted workers to provide security will be guided by the Voluntary Principles on Security and Human Rights and by applicable local law.*7.3. Responsible sourcing* Companies will evaluate potential risks, seek to avoid support to conflict, human rights and other significant abuses and publicly report on their efforts according to international expectations and laws, in particular the OECD Due Diligence Guidance 3T Supplement. *7.4. Training*Companies will provide appropriate and periodic training for employees regarding relevant aspects of this Principle 7 and require onsite contractors to train their workers on aspects relevant to their specific tasks and work areas. | [ ]  Not applying [ ]  Applying *[If applying, please specify which Standards of Practice (SOP) and briefly describe relevant auditing experience and competency in this area]* |
| **CODE PRINCIPLE 8: Seek to positively influence practices of suppliers of materials, goods and services**8. STANDARDS OF PRACTICE*8.1. Suppliers of ASM produced minerals, general*Companies will request suppliers declare that they will work towards understanding their supply chain and communicating through suppliers the objectives of the Tin Code, information and guidance to encourage improvements.*8.2. Principle 1 ASM minerals (compliance and policies)*Suppliers will be requested to communicate the importance of formalisation and potential opportunities to engage in practical projects encouraging formalisation of ASM as appropriate (based on feedback) to the production area.*8.3. Principle 2 ASM minerals (environment)*Suppliers will be requested to communicate guidance on managing environmental impacts as well as potential opportunities to engage in practical projects encouraging implementation by ASM as appropriate to the production area.*8.4. Principle 3 ASM minerals (health and safety)*Suppliers will be requested to communicate guidance on managing health and safety impacts as well as potential opportunities to engage in practical projects encouraging implementation by ASM as appropriate to the production area. *8.5. Principle 4 ASM minerals (labour)*Suppliers will be requested to communicate guidance to raise awareness regarding concerns over forced or compulsory labour, and the worst forms of child labour as well as potential opportunities to engage in practical projects encouraging implementation by ASM as appropriate to the production area.*8.6. Principle 6 ASM minerals (communities)*Suppliers will be requested to communicate guidance on negotiating with local communities and indigenous peoples regarding access to land. *8.7. Principle 7 ASM minerals (human rights and conflict)*Suppliers will be requested to communicate guidance to raise awareness regarding concerns over serious human rights abuses and conflict, as well as potential opportunities to engage in practical projects encouraging implementation by ASM as appropriate to the production area.*8.8. Suppliers of LSM produced minerals*Companies will request major suppliers to meet or work towards principles of this Tin Code.*8.9. Suppliers of secondary materials*Companies will implement a system to check suppliers are legally operating and request suppliers meet or work towards principles of this Tin Code.*8.10. Suppliers of goods and services*Companies will request major suppliers meet or work towards principles of this Tin Code. | [ ]  Not applying [ ]  Applying *[If applying, please specify which Standards of Practice (SOP) and briefly describe relevant auditing experience and competency in this area]* |
| **CODE PRINCIPLE 9: Encourage the understanding, and safe and appropriate use of tin products** 9. STANDARDS OF PRACTICE*9.1. Understanding potential impacts of tin* Companies will seek to advance the understanding of the properties of tin and any potential effects on human health and the environment through sound science and data. *9.2. Encouraging safe and appropriate use*Companies will support research, innovation and collaboration that promotes safe and efficient production, use and recycling of tin, including to ensure regulatory compliance and efficient use of energy and natural resources *9.3. Communicating appropriate information*Companies will communicate accurate information on impacts and use of its products, to workers, users in the value chain and wider stakeholders, accounting for the need for appropriate confidentiality. | [ ]  Not applying [ ]  Applying *[If applying, please specify which Standards of Practice (SOP) and briefly describe relevant auditing experience and competency in this area]* |
| **CODE PRINCIPLE 10: Work towards reporting against the Tin Code**1. *STANDARDS OF PRACTICE*

*10.1 Policy review* Companies will review published policies at least annually to reflect any changes to company expectations in relation to standard 1.1*10.2 Communicating reporting information*Companies will support and agree to the annual publication of a report of activities against the Principles and Standards of the Tin Code.*10.3 Management review*Companies will ensure the above public information related to the Tin Code is approved by senior responsible management | [ ]  Not applying [ ]  Applying *[If applying, please specify which Standards of Practice (SOP) and briefly describe relevant auditing experience and competency in this area]* |

Section 4: Other information

In addition to the information provided above, please add any further details relevant to your application and append a current CV.

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Section 5: Declaration

The lead auditor named and described in the application above applies to become an ITA approved auditor for the ITA assurance system and specified Tin Code standards based on the information included in this form and agrees that;

1. To the best of their knowledge, all information and supporting documentation provided is true and accurate
2. They are bound by the requirements and conditions relating to being an ITA approved auditor
3. They are not engaged in any activity which is a conflict of interest or would bring ITA into disrepute
4. That all reasonable assistance will be provided to ITA to ensure effective functioning and continuous improvement of the assurance system
5. They will inform ITA of any changes that may affect their auditor capacity or competency

ITA approval may be suspended or revoked at any time if action or inaction by the approved auditor has, in the opinion of ITA, a material effect on the integrity of the ITA assurance system.

**Lead auditor name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Position: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Company name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Signature:** **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**