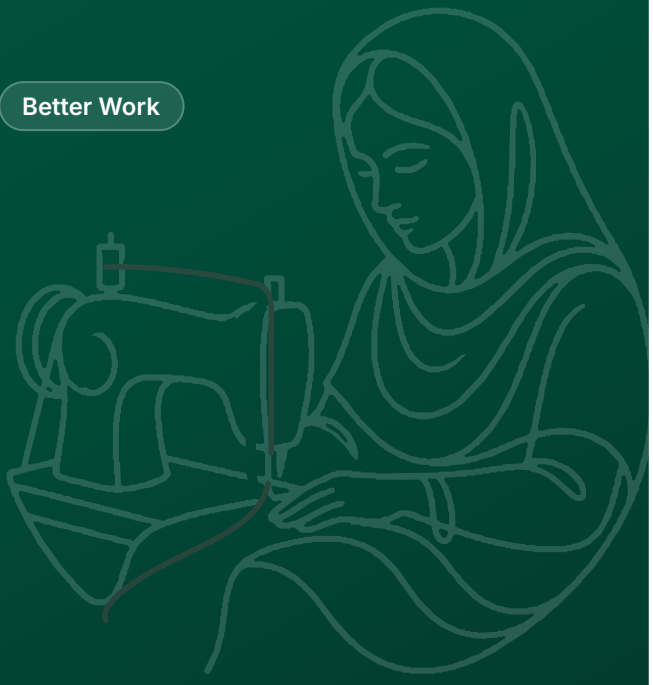
RMGCODE
Rules for a Better Tomorrow

Social Compliance Audit Preparation

Course handbook

The whole online course for reading on your own: every slide's content and explanation, the cases and exercises with model answers

WRAP · amfori BSCI · SMETA · SLCP · Better Work



3 levels · 11 modules · Level exams and certificates online · English and Bangla

rmgcode.com/learning/audit/

Checked against official scheme documents and Bangladesh law, October and November 2026 · A training aid, not legal advice · Not an official course or certificate of WRAP, amfori, Sedex, SLCP or Better Work, and not a recommendation of any audit firm

How to use this handbook

1. This is the written form of the free online course at rmgcode.com/learning/audit/. The content of every slide and its explanation are here in the same order, so you can keep the handbook beside you while you study online, or print it and read on your own.
2. The course has 3 levels and 11 modules. Each level ends in an online exam (10 questions, pass mark 90%); a pass gives a certificate (SCA1, SCA2, SCA3) that anyone can check online. The exams and certificates are online only.
3. In the quizzes and cases, decide your own answer first: the answers and reasons are at the end of each module. In the "Try it yourself" exercises, work on paper, then compare with the model answer that follows.
4. Every example uses made-up factories (Greenfield Apparels Ltd., Sagarika Knit (EPZ)). Keep your own exercise notes on paper or your own computer; never upload or share real worker data.
5. The rule behind every good result is real compliance and honest records. Falsified records, coaching workers and bribery are zero tolerance in every standard, and none of them is ever part of preparation.
6. Scheme rules change. Check the current official documents before each audit, and see the audit guides at rmgcode.com/audits/social/.

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Take the level exams and get your certificates at: rmgcode.com/learning/audit/

SOCIAL COMPLIANCE AUDIT PREPARATION

Level 1 · Understand

About 1.5 hours · Level exam: 10 questions, pass mark 90% · Certificate SCA1

M0 Welcome: how this course works

M1 Social audit fundamentals

M2 The five standards at a glance

Welcome to Level 1 of Social Compliance Audit Preparation. This level explains what a social audit is, why buyers ask for one, and how the five schemes used in Bangladesh differ: WRAP, amfori BSCI, SMETA, SLCP and Better Work. It has three modules and takes about an hour and a half. Your progress is saved, so you can stop and carry on later. When you have seen every slide, the Level 1 exam opens: 10 questions, pass mark 90%, and a certificate with the code SCA1 that anyone can check online. Levels 2 and 3 cover preparing the factory, audit day and what comes after. Before you start, write down the audits your factory had in the last 12 months; you will use the list in Module 1.

MODULE 0 · LEVEL 1 · UNDERSTAND

Welcome: how this course works

In this module you will learn

- How the course works: slides, explanations, quizzes and exams
- Who in the factory should lead which part of audit preparation
- The rule behind every good result: real compliance, honest records
- Where you stand today (warm-up quiz)

Module 0 sets up the course. You will see how each module is built, who in a factory should take part in audit preparation, and the ground rule behind every lesson: the aim is real compliance and honest records, never a show for the auditor. The module ends with a short warm-up quiz that does not count towards anything; it only shows where you stand. Answer it honestly, without looking anything up.

How this course works

Learn
- Short slides with explanations
- Switch English / Bangla any time

Practise
- Cases from Bangladesh factories
- Tasks on a made-up factory

Check
- A quiz after every module
- Level exam: pass mark 90%

Keep
- A certificate for each level
- Free handbook and checklist

Progress is saved to your mobile number: stop any time and carry on later.

EXPLANATION Each module follows the same pattern: a few short slides, a case from a Bangladesh factory, a try-it-yourself task, key takeaways and a quiz. The explanation under every slide adds the detail and the sources, so read it before you move on. Quiz answers come with the reason, and you can go back to any slide. When you have seen all the slides of a level, its exam opens: 10 questions, pass mark 90%, up to three attempts in 24 hours, with a different question set each time. Every level you pass gives a certificate with a code anyone can check on the verify page.

Who this course is for

Compliance
Manager, officer, internal auditor

- Owns the audit plan and calendar
- Runs the gap assessment and meetings

HR / IR / Admin
HR manager, welfare officer

- Personnel files, wages, hours, leave
- Committees and grievance system

EHS / Maintenance
Safety officer, engineer

- Fire, electrical, boiler, building
- Chemicals, PPE, licences, records

Top management
Owner, GM, factory manager

- Policy, resources, key decisions
- Interviewed by the auditor too

EXPLANATION Audits are passed by teams, not by one compliance officer. Compliance usually owns the audit plan, the gap assessment and the meetings with the auditor. HR owns personnel files, wages, hours, leave and the committees. EHS and maintenance own fire, electrical, boiler and building safety, chemicals and licences. Top management owns the policy, the resources and the decisions on hours, wages and subcontracting, and the auditor interviews them too, so they need to know the policies and the numbers. Write one name next to each area for your own factory. If every answer is 'compliance', that is the first risk to fix.

Your journey: three levels

1 Understand · M0–M2	What a social audit is, the words auditors use, and how WRAP, amfori BSCI, SMETA, SLCP and Better Work differ
2 Prepare · M3–M6	Book the right audit, run a readiness programme, prepare documents, and match each code to Bangladesh law and ILO conventions
3 Audit and after · M7–M10	Handle audit day, understand the grading, write corrective actions that last, and stay ready all year

EXPLANATION The course follows the order of a real audit. Level 1 builds the base: the language and the five schemes. Level 2 is the longest, because most audit results are decided before the auditor arrives: booking, the readiness programme, documents and the legal mapping. Level 3 covers audit day, how each scheme grades, corrective action plans and keeping the factory ready all year. Each level opens once you pass the one before it. Think about which phase is hardest in your factory today, and give it extra attention when you reach it.

Ground rule: real compliance, honest records

What earns a good result
- Fix the real problem before the audit
- Show records as they are, with fixes in progress
- Let workers speak freely to the auditor
- Disclose all units and subcontractors

What turns into zero tolerance
- Double books or rewritten time cards
- Coaching workers on what to say
- Hiding a unit, shift or subcontractor
- Gifts, money or favours to an auditor

Falsified records, coaching and bribery are zero tolerance in every standard.

EXPLANATION This rule runs through the whole course. In every scheme, falsified records, coaching workers and bribery are zero-tolerance issues: they can void a certificate or rating and end a buyer relationship. They hurt the

> factory too: with a double book, management cannot see its own real hours and risks, and the problem grows until it is found. Coached answers also hide real risk. Human Rights Watch (2022) reported that in an ELEVATE worker survey in Bangladesh 30% of workers had seen or experienced sexual harassment, while social audits over the same period found inhumane treatment in only 0.18% of cases. Training workers on their rights and procedures, such as reading a pay slip, the leave rules and how to raise a grievance, is not coaching; telling them what to answer is. Check today that every record your team keeps exists in one version only.

Warm-up: where do you stand? 1/3

1. Which of these issues a certificate to the factory?

- **A.** amfori BSCI
- **B.** SLCP
- **C.** WRAP

2. Under the Bangladesh Labour Act, overtime is paid at...

- **A.** 2 × basic (+ DA/ad-hoc, if any)
- **B.** 2 × gross (basic + all allowances)
- **C.** 1.5 × basic (+ DA/ad-hoc, if any)

Warm-up: where do you stand? 2/3

3. An SLCP verified assessment gives the factory...

- **A.** A score from A to E for each area
- **B.** Verified data with no score
- **C.** A pass or fail for the factory

4. Telling workers what to say to the auditor is...

- **A.** Good preparation, if done the day before
- **B.** Coaching, a zero-tolerance issue
- **C.** Allowed, as long as the answers are true

Warm-up: where do you stand? 3/3

5. Under BLA section 102, the most hours an adult worker may work in any week, overtime included, is...

- **A.** 48 hours
- **B.** 56 hours
- **C.** 60 hours

6. In an amfori BSCI audit, the most questions fall under...

- **A.** Fair remuneration
- **B.** Occupational health and safety
- **C.** Ethical business behaviour

Answers and reasons: Module 0

Warm-up: where do you stand?

Question 1: C. WRAP **Why:** WRAP certifies; BSCI rates A–E and SLCP gives verified data.

Question 2: A. 2 × basic (+ DA/ad-hoc, if any) **Why:** Section 108: twice the basic wage plus DA and ad-hoc pay, if any.

The warm-up does not count towards your exam; it only shows what you already know. Question 2 is about Bangladesh law: overtime is paid at twice the ordinary rate of basic wage plus dearness allowance and ad-hoc or interim pay, if any, under section 108, not on the gross wage. Level 2 covers wages and hours in detail. If an answer surprised you, note it down.

Question 3: B. Verified data with no score **Why:** SLCP verifies the data; each buyer analyses it. There is no score.

Question 4: B. Coaching, a zero-tolerance issue **Why:** It is coaching, which every scheme treats as zero tolerance.

Question 4 matters most for this course: any instruction to workers about what to answer is coaching, even if the answers would be true, because it stops the auditor hearing workers' own words. Explaining rights and procedures in normal training is fine. SLCP, in question 3, comes back in Module 2.

Question 5: C. 60 hours **Why:** 48 regular hours; with overtime at most 60 in any week, 56 on average over a year.

Question 6: B. Occupational health and safety **Why:** Health and safety (PA 7) has 25 of the 81 questions.

On hours, section 102 sets 48 regular hours a week; with overtime an adult worker may work up to 60 hours in any week, and no more than 56 a week on average over a year. The six-month exemption some garment factories had from these limits ended on 16 October 2026. The amfori BSCI question previews Module 2, where you will see why one weak area can hold back the whole rating. That completes Module 0; Module 1 starts with how social auditing began.

MODULE 1 · LEVEL 1 · UNDERSTAND

Social audit fundamentals

In this module you will learn

- How social auditing began and where it stands in Bangladesh
- Why brands take audits seriously, and where audits fall short
- Certificate, rating, report or verified data
- Announced, semi-announced and unannounced audits
- Key terms: NC, observation, zero tolerance, CAP, root cause

Module 1 explains why buyers audit, who is involved and the words auditors use. Once you see why buyers audit, preparation stops being a show and becomes risk management. The module ends with a case, a try-it-yourself task on a made-up factory and a four-question quiz.

Foundations: ILO to OECD 1/5

1919
The ILO is founded
- Born of the Treaty of Versailles
- States, employers, workers decide
- C1: the 8-hour day

1930–1973
Core conventions
- Forced labour: C29, C105
- Unions: C87, C98
- Equality: C100, C111
- Minimum age: C138

1948–1976
Rights and guidelines
- Universal Declaration of Human Rights (1948)
- OECD Guidelines for multinationals (1976)

Audit checklists still trace back to these standards.

EXPLANATION Social auditing is much younger than the rules it checks. The ILO was founded in 1919 under the Treaty of Versailles, on the idea that lasting peace needs social justice, and governments, employers and workers write its standards together; its first convention, C1, set the 8-hour day. Between 1930 and 1973 came the conventions behind today's zero-tolerance and critical findings: forced labour (C29, C105), freedom of association and collective bargaining (C87, C98), equal pay and non-discrimination (C100, C111) and minimum age (C138). C182 on the worst forms of child labour followed in 1999, and in 2022 safety and health (C155, C187) joined the fundamental principles. The Universal Declaration of Human Rights (1948) made rights at work human rights, and the OECD Guidelines (1976) spoke to multinational companies directly; in 1989 the Clean Clothes Campaign began in the Netherlands, the first of many networks that would press brands on garment workers' rights. All of these were written for states, not factories, yet brand codes and audit standards later copied them almost word for word. Bangladesh ratified the last two fundamental conventions, C155 and C187, in November 2025; they take effect here on 20 November 2026. See ILO conventions and Bangladesh.

Sweatshops and codes of conduct 2/5

1991–1993
The first codes
- Levi Strauss: first supplier code (1991)
- Press reports on supplier wages
- US Harkin Bill on child labour

1993–1996
Child labour
- About 50,000 children dismissed (1993)
- BGMEA–ILO–UNICEF MOU (1995)
- US Apparel Industry Partnership (1996)

1997–1999
Standards are born
- SA8000: third-party certification (1997)
- ETI Base Code, ILO Declaration (1998)
- FLA, Fair Wear, ILO C182 (1999)

No law applied yet: the penalty was a lost order.

EXPLANATION In the 1990s the quotas of the Multi Fibre Arrangement (1974–2004) spread garment making to countries such as Bangladesh, while brands closed their own factories and bought from suppliers instead. Reports of sweatshops and child labour, such as a 1992 magazine story on wages at a sportswear brand's suppliers in Indonesia, turned working conditions into a brand problem. Levi Strauss wrote the first full supplier code in 1991 and checked it with its own auditors: second-party audits began. In Bangladesh the US Harkin Bill (1992–93) never passed, yet about 50,000 children were dismissed in 1993, and UNICEF (1997) found that many went into worse work. The 1995 BGMEA–ILO–UNICEF MOU took a better route: schools, stipends and factory monitoring. That lesson is in today's rules: if child labour is found, the answer is remediation in the child's interest, not sudden dismissal. Common standards followed: SA8000 brought third-party certification in 1997, the ETI Base Code and the ILO Declaration on Fundamental Principles and Rights at Work came in 1998, and the FLA and Fair Wear in 1999. No law applied yet. Codes were part of purchase contracts, so the penalty was a lost order and the factory carried the whole burden.

Certification and the audit boom 3/5

2000–2007
Schemes multiply
- WRAP, UN Global Compact (2000)
- Sedex 2001, BSCI 2003, SMETA 2004
- ILO–IFC Better Work (2007)

2005–2011
Warnings and rules
- Spectrum collapse, Savar (2005)
- Bangladesh Labour Act (2006)
- UN Guiding Principles (2011)

2012
Audits fail
- Ali Enterprises, Karachi: 250+ dead weeks after certification
- Tazreen Fashions: at least 112 dead

Audits checked papers and labour, not buildings, wiring or exits.

EXPLANATION Between 2000 and 2012 almost every large buyer ran its own code and audit programme, and new schemes promised shared rules: WRAP and the UN Global Compact in 2000, Sedex in 2001, the BSCI in 2003 (its owner became amfori in 2018) and SMETA in 2004, while Better Factories Cambodia (2001) became the model for the ILO and IFC's Better Work programme in 2007. Even so, a factory working for several buyers could face audit after audit on the same points: audit fatigue. Some factories answered with double books and coached workers, which every scheme now treats as fraud and zero tolerance. When the quotas ended in 2005, price pressure and subcontracting grew. In Bangladesh the 2006 Labour Act merged 25 older laws and became the base of every local audit. The warnings came early: the Spectrum collapse in Savar (2005) and the fires at Garib & Garib and That's It Sportswear (2010). In 2011 the UN Guiding Principles set out human rights due diligence. Then in 2012 the fires at Ali Enterprises, certified weeks before, and at Tazreen showed the gap: audits checked documents and labour issues, not structure, wiring or exits, and their reports stayed confidential, out of sight of workers and the government.

Rana Plaza and binding safety 4/5

2013
Rana Plaza
- 24 April: 1,134 dead
- US suspends GSP (June)
- Sustainability Compact (July)

2013–2018
Binding safety
- Accord: binding brand–union deal
- Alliance: North American brands
- Engineers check fire, power, structure

2014–2021
Convergence
- Better Work Bangladesh (2014)
- SLCP (2015) and RSC (2020)
- International Accord (2021)

For the first time, brands signed an agreement they could be held to.

EXPLANATION On 24 April 2013 the Rana Plaza building in Savar collapsed, killing 1,134 people, most of them workers in its five garment factories, and injuring about 2,500. Some of those factories had been through social audits, which did not look at the building. The response changed the system. In May 2013 more than 200 brands, mostly

European, and two global unions signed the Accord on Fire and Building Safety: independent engineers inspected fire, electrical and structural safety, corrective action plans were published, workers got safety committees, a complaints channel and the right to refuse unsafe work, and brands could be taken to binding arbitration; two such cases were settled in 2018 for more than US$2.3 million. North American brands set up the Alliance (2013–2018) with similar inspections. Pressure came through trade as well: the US suspended Bangladesh's GSP in June 2013, the Sustainability Compact began in July, the Labour Act was amended, and in 2014 the inspection department became DIFE. Better Work Bangladesh (2014) and SLCP (2015) aimed for fewer, better assessments, and the OECD garment guidance (2017) set out the steps of due diligence. Since June 2020 the RSC, run jointly by brands, factory owners and unions, has carried on the Accord's work in Bangladesh, under the International Accord since 2021. The RSC planned to widen its complaints channel to labour rights from November 2025, but since February 2026 that wider roll-out has been on hold, to be phased in.

From voluntary to law 5/5

2015–2017
Report and plan
- UK Modern Slavery Act (2015): statement
- France's vigilance law (2017): plan

2022–2023
Bans and due diligence
- US UFLPA (2022): Xinjiang goods stopped
- Germany's LkSG (2023): risk analysis

2027–2029
EU rules
- Forced-labour goods banned: Dec 2027
- CSDDD for the largest companies: July 2029

Today an audit is evidence for the law, not only for reputation.

EXPLANATION After the UN Guiding Principles, governments decided that voluntary audits were not enough and began to put duties on brands and importers by law. The UK Modern Slavery Act (2015) makes companies with a turnover of £36 million or more publish a yearly statement on forced labour in their supply chains; there are no fines, so the duty is to disclose. France's Duty of Vigilance law (2017) makes very large French companies publish and follow a vigilance plan, and people harmed can claim damages in French courts. The US has long barred goods made with forced labour, and since June 2022 the UFLPA presumes that goods linked to Xinjiang were made with it unless the importer proves otherwise, which is why cotton traceability now matters to Bangladeshi factories. Germany's LkSG (2023) makes companies with 1,000 or more staff in Germany analyse risks, act on them and run a complaints procedure. The EU Forced Labour Regulation applies from 14 December 2027, and the amended CSDDD from 26 July 2029 for the largest companies. These laws bind brands, not your factory directly, but they reach you through supplier codes, questionnaires, audits and corrective action plans. Ask your main buyers which of these laws they report under.

Bangladesh labour law over time 1/2

Year	Law	What changed
2003	Fire Prevention and Extinguishing Act	Fire licence, firefighting equipment and fire service inspections
2006	Bangladesh Labour Act	25 older laws in one: contracts, hours, leave, wages, safety, unions
2013	Labour (Amendment) Act	Safety committees at 50+ workers; union leaders' names no longer sent to the employer
2015	Bangladesh Labour Rules	How to apply the Act: committees, registers, forms (amended 2022)

EXPLANATION Every social audit in Bangladesh starts from national law, and where the law and a standard differ, the stricter rule applies. The Fire Prevention and Extinguishing Act (2003) set the fire licence and fire service inspections. The Bangladesh Labour Act (2006) merged 25 older laws, including the Factories Act 1965, into one code on contracts, hours, leave, wages, safety and unions. After Rana Plaza, the July 2013 amendment required safety committees in factories with 50 or more workers (section 90A) and ended the duty to send union leaders'

names to the employer. The Labour Rules (2015, amended 2022) set out how to apply the Act: how committees are formed and which registers and forms to keep. When an auditor asks for a register or a committee record, the requirement usually comes from these rules.

Bangladesh labour law over time 2/2

Year	Law	What changed
2018	Labour (Amendment) Act	A union needs 20% of workers to register, down from 30%
2019	EPZ Labour Act	Workers' welfare associations, not full unions; BEPZA oversees
2023	Garment minimum wage	Tk 12,500 from December 2023; a new wage board formed in November 2026
2025–2026	Labour (Amendment) Ordinance, then Act	Unions from 20 members; blacklisting and discrimination banned

EXPLANATION The 2018 amendment lowered the share of workers needed to register a union from 30% to 20%. Export processing zones have their own law: the EPZ Labour Act (2019) allows workers' welfare associations rather than full trade unions, under BEPZA's oversight; see the EPZ Labour Act. The garment minimum wage rose from Tk 1,662.50 in 2006 to Tk 12,500 in December 2023, and a new wage board was formed on 1 November 2026; follow it on the minimum wage page. The biggest recent change came after years of pressure from the EU, the US and the ILO: an ordinance of 17 November 2025, passed by Parliament with changes as the Labour (Amendment) Act 2026, lets 20 workers apply for a union where there are up to 300 workers (section 179), bans blacklisting and discrimination, and raises maternity benefit to 120 days. Check that your HR policies already follow the 2026 Act.

Who answers for compliance: then and now

When	Who is liable	How
1990s	The factory alone	Codes sat in purchase contracts; the penalty was a lost order
2013	Brands, by contract	The Accord made brands answerable in binding arbitration
2015–2029	Brands and importers, by law	Statements, vigilance plans, fines, goods held at the border
Today	The factory carries the proof	Supplier code, questionnaires, audits, traceability files, CAP

Low prices and short lead times can cause overtime too.

EXPLANATION Liability has moved, but the work of proving compliance has stayed with the factory. In the 1990s codes of conduct were only part of purchase contracts: no law applied, the factory carried the risk, and the brand risked only its reputation. In 2013 the Accord made brands legally answerable for the first time, through a contract with binding arbitration. From 2015 governments added duties by law for brands and importers: statements in the UK, vigilance plans and damages in France, goods held at the US border, fines in Germany and, from 2027 and 2029, EU bans and due diligence duties. Brands pass these duties down through supplier codes, questionnaires, audits and corrective action plans, so the factory now has to show more evidence than before: policies, records, traceability files and proof that problems were fixed. There is a fairer side too. The OECD guidance and the CSDDD recognise that a buyer's own purchasing practices, such as very low prices, short lead times and late changes, can cause excessive overtime and wage problems, and they expect buyers to help suppliers improve, with ending the relationship only as a last resort. You can raise this in your discussions with buyers.

Bangladesh RMG audits today

Status in November 2026

3.6
audits a year per factory
2023 average, the highest among SLCP countries (ITC, 2024)

37%
critical wage and hours findings
Factories QIMA audited in **Jan–Sep** 2024; 17% in 2023, 9% in 2022

20
members to register a union
Labour (Amendment) Act 2026: 20 up to 300 workers, 400 above 3,000

Nov 2029
LDC graduation
Deferred by three years; EU GSP+ will check ILO compliance

EXPLANATION Bangladesh factories face more audits than anywhere else: 3.6 a year on average in 2023, the highest among SLCP countries, while the number fell in every other country (ITC, 2024). Yet the same problems return: QIMA found critical wage and hours issues in 37% of the factories it audited from January to September 2024, up from 17% in 2023 and 9% in 2022. The rules are moving too. The Labour (Amendment) Act 2026, in force since 10 April 2026, raised festival leave from 11 to 13 days and maternity benefit from 112 to 120 days, required a safety committee where there are 50 or more workers, added a harassment complaints committee, and set new union registration thresholds: 20 members up to 300 workers, 400 above 3,000, and at most three unions (section 179). LDC graduation, now due in November 2029, means EU GSP+ will need proof that ILO conventions are applied. Check which of these changes your factory has already written into its policies.

Why brands take social audits seriously 1/2

Law
- Due diligence laws (LkSG, CSDDD) make brands liable
- Forced-labour bans can stop a shipment at the port

Market access
- EU GSP+ and US trade rules are tied to labour rights
- Bangladesh lost US GSP in June 2013

Reputation
- One fire or child-labour story reaches every customer
- NGOs, unions and media track named brands

EXPLANATION Buyers audit because the risk is theirs as much as yours. Due diligence laws such as Germany's LkSG and the EU CSDDD make large brands responsible for what happens in their supply chains, and forced-labour import bans in the US, and in the EU from December 2027, can stop goods at the port. Trade preferences are tied to labour rights: the US suspended Bangladesh's GSP in June 2013 after Rana Plaza, and after LDC graduation EU GSP+ will need proof that ILO conventions are applied. One fire or child-labour story can reach every customer, and NGOs, unions and the media follow named brands. When a buyer asks for an audit, ask which of these risks worries them most; the answer shows what they will look at first.

Why brands take social audits seriously 2/2

Investors and lenders
- ESG ratings ask for supply-chain evidence
- Banks price risk into loans

Supply continuity
- Unsafe or striking factories miss deliveries
- Closures after incidents cost whole seasons

Contracts and data
- The code of conduct is part of the purchase contract
- One shared report means fewer repeat audits

For the factory, the same audit decides orders and the approved supplier list.

EXPLANATION Investors and lenders want supply-chain evidence too: sustainability reporting and ESG ratings ask for it, and banks price risk into loans. Brands also need their deliveries: an unsafe factory or a strike can stop production, and a closure after an incident can cost whole seasons. And the code of conduct is part of the purchase contract, while shared data lets one report serve several buyers. For the factory, the same audit decides orders, its place on the approved supplier list and how many more audits will follow. That is why it pays to treat audit preparation as part of running the business, not as a one-off event.

Where audits fall short, and what is changing

A snapshot
- One or two days, one moment
- Announced audits can be staged

Fraud and double books
- Second payrolls, coached workers
- Now zero tolerance everywhere

Audit fatigue
- 8 audits in 2 weeks, one factory
- Answer: shared data

Worker voice
- Fear and retaliation stay hidden
- Answer: grievance channels, unions

Fewer audits, verified data, worker voice: honest records win in every model.

EXPLANATION Audits have real limits, and it helps to say so. Most last one or two days and show a single moment, and announced audits leave room for window dressing. Double books and coached workers hide the truth, which is why every scheme now treats them as zero tolerance. Audit fatigue is real: ITC (2024) recorded eight buyer audits in two weeks at one Bangladesh factory, and in a WRAP survey 76% of factories had brands' own audits on top of a recognised scheme. Interviews alone miss fear and retaliation. The answers now spreading are shared data (SLCP, Sedex, the amfori platform), grievance channels, unions, worker surveys and buyers' own due diligence. In every one of these models, a factory with honest records does better.

Certificate, rating, report or verified data? 1/2

Standard	What the factory gets	Pass / fail?	Who decides
WRAP	A certificate, now normally valid one year	Yes: certified or not	WRAP, after the monitoring firm's audit
amfori BSCI	An overall rating A–E, plus one per Performance Area	No; the rating sets validity (24 or 12 months)	amfori audit company, on the amfori platform
SMETA	A report: non-compliances, observations, good examples	No pass/fail	Each buyer judges the report on Sedex

EXPLANATION The five schemes produce four different kinds of result, and mixing them up is a common mistake. WRAP is the only one that certifies the factory: certified or not, and since 1 March 2026 normally for one year. amfori BSCI gives an overall rating from A to E plus a rating for each of its 13 Performance Areas; there is no pass or fail, but the rating sets how long the result is valid. SMETA is an audit report listing non-compliances, observations and good examples, which each buyer judges on Sedex. So 'we passed SMETA' is wrong. The site's guides have more: WRAP, amfori BSCI and SMETA.

Certificate, rating, report or verified data? 2/2

Standard	What the factory gets	Pass / fail?	Who decides
SLCP	Verified data (VRF) owned by the factory	No score, rating or pass/fail	Each buyer analyses the data
Better Work	A report on 8 clusters and one improvement plan, with advisory	No pass/fail, no certificate	Better Work (ILO–IFC); partner brands see it with consent

Ask the buyer exactly which result they need before you book.

EXPLANATION SLCP gives verified data: the factory's own self-assessment, checked by a verifier body. There is no score, rating or pass/fail; the factory owns the data and decides which buyers see it, and each buyer analyses it with its own rules. Higg FSLM uses the same SLCP Converged Assessment Framework data. Better Work is a programme rather than an audit: an assessment report on eight clusters and one improvement plan, with advisory and training,

and partner brands see the report with the factory's consent. Before booking anything, ask your buyer in writing which result they need: a WRAP certificate, a BSCI rating, a SMETA report, an SLCP verified assessment or Better Work membership. More in the SLCP and Better Work guides.

Three ways an audit is announced

Announced
- Date agreed in advance
- Easiest to plan; buyers trust it least
- Records must still match reality

Semi-announced
- You know a window, not the day
- WRAP, amfori BSCI: about 4 weeks
- Be ready every day of it

Unannounced
- No notice at all
- Follow-ups, investigations, WRAP PCA
- Refusing entry can suspend a certificate

The only safe plan: be ready every working day.

EXPLANATION How much notice you get changes how you plan. Announced audits have an agreed date; they are the easiest to plan, but buyers trust them least. Semi-announced audits give a window, not a day: WRAP uses a 4-week window; amfori audits start at least 2 weeks after the request and the window runs at least 4 weeks; SMETA's window is at least 21 days and SLCP's at least 10 days. Unannounced audits give no notice at all: follow-ups, investigations and WRAP's Post-Certification Assessment (PCA), and Better Work's assessment is unannounced too. Asking an unannounced auditor to come back later is a serious transparency problem, and at WRAP refusing entry can suspend the certificate for a year. Plan to be ready on every working day; it costs less than last-minute preparation.

Who is who in a social audit

Buyer / brand	Sets the code and decides what to do with the result
Scheme owner	Writes the standard and runs the platform
Audit firm / verifier	Approved firm that sends the auditors
Auditor	Checks records, walks the site, interviews people
Factory	Books and pays; owns the corrective actions

EXPLANATION Five parties are involved. The buyer sets the code of conduct, chooses which standards it accepts and decides what to do with the result. The scheme owner writes the standard and runs the platform. Approved audit firms send the auditors: WRAP-accredited monitoring firms, amfori audit companies, Sedex Affiliate Audit Companies (AAC) and SLCP Verifier Bodies; Better Work assesses with its own Enterprise Advisors. Many auditors hold APSCA membership. The factory usually books and pays, but the auditor is employed by the audit firm and works under the scheme's rules, not for the factory. A social audit is voluntary and contractual; it does not replace legal inspections by DIFE or, in EPZs, by BEPZA. When booking you can check that a firm is approved by the scheme (Level 2), but never try to influence who is sent or what they find.

Words every compliance professional must know 1/2

Term	Meaning	Example
Non-compliance (NC)	A requirement of the law or the code is not met	OT paid at the wrong rate
Major / critical NC	Serious or systemic; often needs an on-site follow-up	Weekly hours regularly above 60
Minor NC	Isolated or low risk; often closed with photos and documents	One first-aid box missing items
Observation	Not yet a breach, but a risk if ignored	Grievance box rarely opened

EXPLANATION These words appear in every audit report, though each scheme also has its own grading terms (Level 3). A non-compliance (NC) means a requirement of the law or the code is not met. A major or critical NC is serious or systemic, such as weekly hours regularly above 60, and usually needs an on-site follow-up. A minor NC is isolated or low risk and is often closed with photos and documents. An observation is not yet a breach, but if ignored it often becomes a finding next time. Take your factory's last audit report and sort each finding into these four groups.

Words every compliance professional must know 2/2

Term	Meaning	Example
Zero tolerance (ZT)	No standard accepts it; may stop the audit or trigger an alert	Child or forced labour, falsified records, bribery
CAP	Corrective Action Plan: what, who, by when, with what evidence	Retrain timekeepers by 30 Nov (HR manager)
Root cause	Why it happened, not just what happened	No system to cap OT hours per worker
Follow-up	Desktop review or on-site visit to check closure	Photos of a cleared exit within 30 days

EXPLANATION Zero-tolerance issues are the ones no standard accepts: child labour, forced labour, falsified records and bribery, and in some schemes blocking the auditor. They can stop the audit and trigger an alert to buyers; amfori, for example, alerts within 24 hours. A CAP (corrective action plan) says what will be done, by whom, by when and with what evidence. A root cause explains why the problem happened, not just what happened: 'OT above 60 hours' is the finding, while 'no system to cap OT hours per worker' is the root cause. A follow-up checks closure, either as a desktop review of documents or as an on-site visit. For one finding in your last report, write its root cause in one sentence.

Case: a new buyer asks for "a social audit"

Merchandiser, Greenfield Apparels Ltd.

"The new buyer wants a social audit before the first order. Let's book WRAP tomorrow; it's the one we know."

What should the compliance manager do first?

A. Book WRAP tomorrow, as the factory knows it
B. Book WRAP, BSCI and SMETA, to be safe
C. First ask the buyer which standard and audit type it accepts

Try it yourself: map a factory's audits

Your task

1. Find two audits one report could have covered
2. Find one audit a shared report might replace
3. Note which result must be renewed every year

Greenfield Apparels Ltd. (made up): audits in the last 12 months

Buyer	Audit	Result
Buyer A	amfori BSCI	Rating B
Buyer B	SMETA 2-Pillar	Report on Sedex
Buyer C	SMETA 4-Pillar	Report on Sedex

Buyer	Audit	Result
Buyer D	Buyer D's own code audit	Report to Buyer D
Buyer E	WRAP	Certificate

Your notes

EXPLANATION Use the made-up audit list above and work through the three steps on paper before you read the model answer that follows. Then do the same for your own factory: list every social audit or assessment of the last 12 months with the buyer, the scheme and the kind of result, and circle any audit two buyers could have shared. Also estimate what the factory spent on audits last year, counting both fees and staff days. Keep your list on paper or on your own computer; do not upload or share real worker data anywhere.

Model answer: Greenfield's audit map

1 SMETA twice	Buyer C's 4-Pillar report also covers 2-Pillar: ask Buyer B in writing to accept it next time
2 Buyer D's own audit	Ask Buyer D whether it accepts the BSCI rating or the SMETA report instead
3 Renew every year	The WRAP certificate (normally one year); the BSCI rating B lasts 24 months

Most factories find at least one audit that could have been shared.

EXPLANATION In the model answer the two SMETA audits overlap: a 4-Pillar audit covers everything in a 2-Pillar audit plus extended environment and business ethics, so one 4-Pillar report on Sedex could serve both buyers if Buyer B agrees. A buyer's own code audit can often be replaced by a shared report, but only that buyer can decide, so ask in writing. The WRAP certificate must be renewed every year since 1 March 2026, while an amfori BSCI rating of A or B lasts 24 months. Your wording may differ; what matters is that every audit is linked to the result the buyer really needs. Keep your own map: you will use it again in Level 2 when you plan bookings.

Key takeaways

1. Ask which result the buyer needs before you book anything
2. Semi-announced and unannounced audits mean being ready every working day
3. Speak the auditor's language: NC, observation, zero tolerance, CAP, root cause
4. Records must show reality, including the gaps you are fixing

EXPLANATION Four points to carry forward. Before booking anything, find out which result the buyer needs. Because most audits are semi-announced or unannounced, being ready on every working day is the only safe plan. Use the auditor's words precisely: NC, observation, zero tolerance, CAP and root cause. And keep records that show reality, including the gaps you are fixing. Next comes the Module 1 quiz: four questions, each with the reason for its answer.

Module 1 quiz 1/2

1. A factory says it "passed SMETA". What is wrong?

- **A.** SMETA has no pass/fail; it lists findings
- **B.** Nothing: a SMETA report ends with pass or fail
- **C.** SMETA only gives A–E ratings

2. In a semi-announced audit the factory knows...

- **A.** The exact date
- **B.** Nothing at all
- **C.** A window of dates

Module 1 quiz 2/2

3. Which is a zero-tolerance issue?

- **A.** Falsified time records
- **B.** A missing first-aid item
- **C.** An unused grievance box

4. A root cause answers...

- **A.** What happened
- **B.** Who found it
- **C.** Why it happened

Answers and reasons: Module 1

Case: a new buyer asks for "a social audit"

Case: C. First ask the buyer which standard and audit type it accepts **Why:** Buyers accept different schemes, and a report you already have may be enough.

Booking straight away feels efficient, but buyers accept different schemes: an SLCP signatory may not accept a WRAP certificate, and a SMETA buyer may require 4-Pillar. Booking three audits 'to be safe' triples the cost and the disruption. The right first step is to ask the buyer which standard, version, scope and announcement type it accepts, and whether a recent report on Sedex, the amfori platform or the SLCP Gateway can be shared; that may be enough. Look for the answer in the buyer's supplier manual, or ask the sourcing contact in writing. Greenfield Apparels Ltd. is a made-up factory used in the cases and exercises of this course.

Module 1 quiz

Question 1: A. SMETA has no pass/fail; it lists findings **Why:** SMETA is a report of findings and a CAP, with no grade.

Question 2: C. A window of dates **Why:** A window (about 4 weeks in WRAP and amfori BSCI), not the day.

If you get one wrong, go back to the slides on certificates and ratings, or on the three ways an audit is announced, before moving on.

Question 3: A. Falsified time records **Why:** Falsified records are zero tolerance in every scheme.

Question 4: C. Why it happened **Why:** It explains why, so the fix stops the problem coming back.

Zero tolerance and root cause come up again and again in Levels 2 and 3, so make sure both are clear: a missing first-aid item is a minor NC and an unused grievance box is an observation, but falsified records are zero tolerance everywhere. A CAP that fixes only 'what happened' lets the finding return at the next audit. Module 2 now looks at each of the five standards in turn.

MODULE 2 · LEVEL 1 · UNDERSTAND

The five standards at a glance

In this module you will learn

- WRAP's 12 principles and annual certification
- amfori BSCI: 13 Performance Areas and the A–E rating
- SMETA 7.0: the ETI Base Code, 2-Pillar and 4-Pillar
- SLCP: from self-assessment to verified data
- Better Work Bangladesh: the yearly cycle and 8 clusters

Module 2 is the reference for the rest of the course. Instead of memorising facts, look for the logic of each scheme: who owns it, what the factory gets and how long it lasts. Then a new rule will make sense when it changes. The facts here were checked against the official documents in October 2026; scheme rules change, so check the current version before each audit.

Five standards, one factory 1/2

WRAP
Certification · 12 principles

- WRAP certifies; accredited firms audit
- Covers customs and security too

amfori BSCI
Audit and rating · 13 areas

- Rating A–E on the amfori platform
- 81 questions, 20 of them crucial

SMETA 7.0
Audit method · ETI Base Code

- No pass/fail; report on Sedex
- 2-Pillar or 4-Pillar

EXPLANATION Each scheme has its own logic. WRAP grew out of the US apparel industry and certifies the factory itself, which is why it also checks customs and supply-chain security. amfori is a business association whose members are buyers: one Code of Conduct is used to assess all members' suppliers, and the result is a rating on the amfori platform. SMETA is not a standard but an audit method from Sedex: the auditor compares local law with the ETI Base Code and applies whichever protects workers more, and buyers read the report on Sedex. Read the full guides on this site: WRAP, amfori BSCI and SMETA.

Five standards, one factory 2/2

SLCP
Verified data · CAF v1.7

- No score, rating or pass/fail
- The factory owns the data and shares it
- Step 1, 2 or 3

Better Work
Assessment and advisory · CAT v6

- ILO–IFC programme, not a certificate
- Yearly cycle with advisory and training
- One unannounced assessment a year

One honest management system serves all five: the same records answer every standard.

EXPLANATION SLCP's idea is to collect the data once, have it verified independently and let many buyers use it: there is no score, and the factory owns the data. Better Work, run by the ILO and IFC, combines an unannounced assessment with advisory visits and training through worker-management dialogue. The common point matters most: one honest management system serves all five. The same wage, hours and safety records answer every standard, so you do not prepare for five audits; you run one system well. Read the SLCP and Better Work guides for detail.

WRAP: the 12 principles

2025 WRAP Facility Handbook

1. Compliance with laws and workplace regulations
2. Prohibition of forced labour

3. Prohibition of child labour
4. Prohibition of harassment or abuse
5. Compensation and benefits
6. Hours of work
7. Prohibition of discrimination
8. Health and safety
9. Freedom of association and collective bargaining
10. Environment
11. Customs compliance
12. Security

11 and 12 often surprise factories: customs and security are audited too.

EXPLANATION WRAP's 12 principles are set out in the 2025 WRAP Facility Handbook, which WRAP updates by memo during the year. Principles 11 and 12 surprise many factories: because WRAP grew out of a US apparel industry initiative, customs compliance and supply-chain security (with US CTPAT guidance as the minimum) are audited too, and in Bangladesh most WRAP findings fall under Principle 8 (health and safety) and Principle 12 (security). The Handbook also sets Bangladesh conditions: building approval, boiler licence and location, roof and canteen use, no production in basements, and a joint fire drill when several factories share a building. Check who in your factory owns gate control, container seals and loading records; Principle 12 needs a named owner and records. More in the WRAP guide.

WRAP: the rules that matter for planning

1 year
certificate validity
Since 1 March 2026; no new **two-year** Platinum or Gold

PCA
post-certification assessment
Unannounced and free, at any time while certified

30 days
corrective action evidence
For desktop review; major issues under 5, 6 and 8 usually need a visit

PASA
pre-audit self-assessment
Optional; use it as an internal checklist

EXPLANATION Since 1 March 2026 WRAP no longer issues two-year Platinum or Gold certificates: new certificates are normally valid for one year, and an existing Platinum certificate stays valid until it expires. So a WRAP factory is audited every year; build an annual audit calendar. Other numbers to plan with: registration is valid for 6 months, the audit window is 4 weeks, the report comes within 10 working days, and evidence of corrective action for desktop review is due within 30 days of the audit. Major issues under Principles 5, 6 and 8 usually need an on-site follow-up. WRAP can make an unannounced, free Post-Certification Assessment (PCA) at any time while the certificate is valid, and refusing entry can suspend the certificate for a year. The optional PASA works well as an internal checklist. Put your next WRAP due date in the factory calendar today.

amfori BSCI: 13 Performance Areas

1. Management system, cascade effect
2. Workers' involvement and protection
3. Freedom of association, bargaining
4. No discrimination, violence, harassment
5. Fair remuneration
6. Decent working hours
7. Occupational health and safety
8. No child labour
9. Special protection for young workers
10. No precarious employment
11. No bonded or forced labour, trafficking
12. Protection of the environment
13. Ethical business behaviour

EXPLANATION The amfori BSCI audit checks the Code of Conduct (2021) through 13 Performance Areas (System Manual, December 2022; Audit Rating Guide, December 2023). PA 7, occupational health and safety, has the most questions: 25 of 81, five of them crucial, and follow-up audits always cover PA 5, 6 and 7. PA 1, the cascade effect, means the factory must pass the Code on to its own suppliers and subcontractors, such as washing plants and printers. Many Bangladesh factories lose points here, and a weak PA 1 pulls other areas down. Check that your factory has a signed Code and an up-to-date list for every subcontractor. More in the amfori BSCI guide.

amfori BSCI: how the rating works

81 / 20
questions / crucial
Each answered Yes, Partial, No or N/A

A–E
overall rating
A needs 7 or more areas at A and no C, D or E

24 / 12
months valid
A or B: 24 months. C, D or E: 12,
follow-up
in
2–12
months

24 h
zero-tolerance alert
Raised on the amfori platform within 24 hours

EXPLANATION The amfori BSCI audit has 81 questions, 20 of them crucial, each answered Yes, Partial, No or N/A. Each Performance Area gets a rating, and the overall rating follows fixed rules: an overall A needs an A in at least 7 areas and no C, D or E anywhere. So a factory with 8 areas at A and one at C cannot be rated A overall. The rating rewards a balanced system, not a few strong areas. A or B is valid for 24 months with no follow-up; C, D or E is valid for 12 months, and a follow-up audit can be done after 2 to 12 months (amfori advises 2 to 3). BSCI has no pass or fail, but some buyers have their own rules after a C, so ask for your buyer's policy. If a zero-tolerance issue is found, the auditor raises an alert on the platform within 24 hours.

SMETA 7.0: structure and pillars

SMETA 7 replaced all earlier guidance in September 2024

Four parts of the audit
- Workplace requirements: law or the ETI Base Code, whichever protects more
- Management systems assessment
- Additional information
- Follow-up of corrective actions

2-Pillar or 4-Pillar
- 2-Pillar: labour, health and safety, basic environment
- 4-Pillar adds extended environment and business ethics
- Each buyer decides which one it wants

EXPLANATION SMETA 7.0 replaced all earlier SMETA guidance in September 2024. An audit has four parts: workplace requirements, where the auditor compares local law with the ETI Base Code and applies whichever protects workers more; a separate management systems assessment; additional information; and follow-up of corrective actions. There is no pass or fail: the result is a list of non-compliances and a corrective action plan report (CAPR), which buyers read on Sedex. 2-Pillar covers labour standards, health and safety and basic environment; 4-Pillar adds extended environment and business ethics and needs at least half an auditor-day more. Only Sedex Affiliate Audit Companies (AAC) may carry out SMETA audits. Ask each buyer which pillar version it wants before booking. More in the SMETA guide.

SMETA: the ETI Base Code

1. Employment is freely chosen
2. Freedom of association and collective bargaining are respected
3. Working conditions are safe and hygienic
4. Child labour shall not be used
5. Living wages are paid
6. Working hours are not excessive
7. No discrimination is practised
8. Regular employment is provided
9. No harsh or inhumane treatment is allowed

Hours: 48 regular, at most 60 with overtime, one day off in seven; BLA sets the same limits.

EXPLANATION The ETI Base Code has nine clauses, and SMETA uses it as the benchmark alongside local law, applying whichever protects workers more. Two clauses often go beyond what factories expect. 'Living wages are paid' asks for wages that meet basic needs and leave some discretionary income, not just the legal minimum. 'Regular employment is provided' limits short-term contracts and labour-only subcontracting. On hours the benchmark is 48 regular hours, at most 60 including overtime, and one day off in every seven; BLA section 102 and

section 103 set the same weekly limits. Compare your factory's highest weekly hours in the last three months with the 60-hour limit.

SLCP: from self-assessment to verified data

Converged Assessment Framework v1.7 · Verifier Guidance v1.7 (April 2026)

1. **Register**
   Facility profile on the SLCP Gateway; choose an Accredited Host
2. **Choose a step**
   Step 1 has Bangladesh law questions; Steps 2–3 add management systems
3. **Self-assess**
   Data for the past 12 months, a document for each answer
4. **Verify**
   A Verifier Body checks within 2 months, on site or virtually
5. **VRP → VRC → VRF**
   In progress, complete, final; disputes within 2 working days
6. **Share**
   The factory owns the data and chooses which buyers see it

No score: a good outcome is verified data that matches your self-assessment.

EXPLANATION SLCP (the Social & Labor Convergence Program) uses one Converged Assessment Framework, CAF v1.7, so that one verified assessment can replace many buyer audits. The factory registers on the SLCP Gateway, chooses an Accredited Host and a level: Step 1 is the basic level and in Bangladesh includes national law questions (the Better Work overlay), while Steps 2 and 3 add management systems. The self-assessment uses data from the previous 12 months, with a document reference for every answer. A Verifier Body must verify it within 2 months of submission, on site or virtually, so agree the date with the verifier before you submit. The report moves from VRP (in progress) to VRC (complete) to VRF (final); raise any dispute within 2 working days of the visit. If the verifier corrects an answer, the correction stays in the report, so an accurate answer is worth more than a 'good' one. More in the SLCP guide.

Better Work Bangladesh: the 8 CAT clusters 1/2

Cluster	Questions	Main legal reference
Occupational safety and health	61	BLA 51–94; BLR 40–95; Fire Act 2003; Boiler Act 2022
Contracts and human resources	44	BLA 3–33, 120, 205–213; BLR 3–32
Discrimination	36	BLA 46–50, 332, 345–345B
Compensation	29	BLA 100–108, 122–130, 148–161, 232–243; wage gazette Dec 2023

EXPLANATION Better Work is a partnership of the ILO and IFC, so it is not an audit you buy once but a yearly service: advisory visits, training and one unannounced assessment. The assessment uses the Compliance Assessment Tool (CAT) Version 6, from August 2026: about 238 questions in eight clusters, of which about 200 count for compliance and 38 only collect information; more than a quarter are about occupational safety and health. Two assessors spend two days on site, and the report follows in about 30 days. The question counts here are approximate; confirm the current CAT with your Enterprise Advisor. More in the Better Work guide.

Better Work Bangladesh: the 8 CAT clusters 2/2

Cluster	Questions	Main legal reference
Freedom of association and collective bargaining	28	BLA 175–211, 228
Working time	16	BLA 100–109, 115–118
Forced labour	10	BLA 27, 30, 123, 345C
Child labour	7	BLA 34, 36–42; BLR 34–36

Where an ILO convention protects more than the law, the convention prevails.

EXPLANATION The other four clusters are freedom of association and collective bargaining, working time, forced labour and child labour. Where an ILO convention protects workers more than national law, Better Work applies the convention. Better Work's own data shows where Bangladesh factories struggle: in 200 assessments from 2015 to 2018, non-compliance was 100% on health services and first aid, 97% on social security, 96% on emergency preparedness and 95% on overtime limits, but 25% on minimum wage. Minimum wage non-compliance fell from 60% in the first cycle to 10% by the fourth, so the cycle works when factories use it. Bangladesh results are not yet published on Better Work's public Transparency Portal, but plan as if they were. Pick the weakest of these areas in your factory and start there.

Side by side: what differs 1/2

	WRAP	amfori BSCI	SMETA	SLCP	Better Work
Type	Certification	Audit + rating	Audit report	Verified data	Assessment + advisory
Who audits	Accredited monitoring firm	amfori audit company	Sedex AAC	Verifier Body (VB)	Better Work Enterprise Advisors
Result	Certificate, normally 1 year	A–E; 24 or 12 months	NC list + CAP follow-up	VRF, no score	Report + one improvement plan

EXPLANATION Read the table row by row. The type of result differs: a certificate, a rating, a report, verified data, or an assessment with advisory. So do the auditors: each scheme approves its own firms, and Better Work uses its own Enterprise Advisors. The result row shows what the factory receives and how long it lasts. Mark the column your main buyer uses, and the one your second buyer uses; most Bangladesh factories work with two or three of these schemes at once.

Side by side: what differs 2/2

	WRAP	amfori BSCI	SMETA	SLCP	Better Work
Platform	WRAP portal	amfori platform	Sedex platform	SLCP Gateway + host	Better Work portal
Extra scope	Customs, security	Cascade effect, ethics, environment	4-Pillar: environment, ethics	Steps 2–3: management systems	Advisory, training, bipartite committee
Notice	Window of 4 weeks	Window of 4+ weeks	Window of 21+ days	Window of 10+ days	Unannounced

EXPLANATION The second half shows where each result lives and what extra each scheme covers. Extra scope is where management gets surprised: WRAP's customs and security, BSCI's cascade effect to subcontractors, SMETA 4-Pillar's business ethics. The window row matters for planning: semi-announced windows run from at least 10 days (SLCP) to four weeks or more (WRAP, amfori), and Better Work's assessment is unannounced. Scheme rules

change, so check each scheme's current documents before every audit, and confirm with your own buyer which scheme and version it accepts.

Case: which audit should we book?

Compliance manager, Greenfield Apparels Ltd.

"Next year our main buyers are Buyer A and Buyer B, both SLCP signatories, and a new US retailer that accepts WRAP. Management wants the fewest audits."

What is the best plan?

A. SLCP for Buyers A and B, WRAP for the retailer, after confirming each buyer
B. SMETA 4-Pillar for everyone, as the widest audit
C. Only WRAP: a certificate is the strongest proof

Try it yourself: brief your manager

Your task

1. Pick the standard your main buyer uses
2. Write one line for each part of the brief
3. Keep it to one page

Your brief has four parts:

- What the factory gets
- Who audits or assesses
- How long it lasts, or the cycle
- Three preparation points that matter most

Your notes

EXPLANATION Choose the standard your main buyer uses; if you are not sure, use amfori BSCI. Write a brief your manager could read in two minutes: what the factory gets, who audits, how long the result lasts, and the three preparation points that matter most for that scheme. Use only this module's slides and the scheme guides on this site. The model brief for amfori BSCI that follows is there to compare with yours.

Model brief: amfori BSCI

What we get	An A–E rating, overall and per area, on the amfori platform; no pass or fail
Who audits	An amfori audit company; the factory books and pays
How long	A or B: 24 months. C, D or E: 12 months, follow-up in 2–12
Three points	Balance all 13 areas · get the 20 crucial questions right · no zero tolerance

EXPLANATION This model brief fits on one page. Notice what it leaves out: no history and no long lists, only what management needs to decide and plan. The three preparation points follow from the rating rules: a balanced system across all 13 areas, because one C blocks an overall A; the 20 crucial questions, which weigh most; and zero tolerance, because one issue triggers an alert within 24 hours. If you chose another scheme, check that your brief has the same four parts. Keep it as a page to share with management before the next audit.

Key takeaways

1. Five programmes, five results: certificate, rating, report, verified data, assessment
2. WRAP certifies yearly; amfori BSCI rates A–E with 20 crucial questions
3. SMETA and SLCP have no pass/fail: accuracy and closure matter
4. Better Work is a yearly cycle with one unannounced assessment

EXPLANATION Four points to keep. The five programmes give five kinds of result. WRAP certifies the factory a year at a time; amfori BSCI rates it from A to E, with 20 crucial questions. SMETA and SLCP give no pass or fail, so accurate answers and closing findings matter most. Better Work is a yearly cycle of advisory, training and one unannounced assessment. Next is the Module 2 quiz, and after it the Level 1 exam.

Module 2 quiz 1/3

1. Since 1 March 2026 a WRAP certificate is normally valid for...

- **A.** 6 months
- **B.** 1 year
- **C.** 2 years (Platinum)

2. An amfori BSCI factory has 8 areas rated A and one rated C. An overall A is...

- **A.** Not possible
- **B.** Possible
- **C.** Automatic

Module 2 quiz 2/3

3. SMETA 4-Pillar adds to 2-Pillar...

- **A.** Supply-chain security and customs checks
- **B.** A living-wage calculation for every grade
- **C.** Extended environment and business ethics

4. SLCP verification must happen within ... of submitting the self-assessment

- **A.** 2 months
- **B.** 6 months
- **C.** 12 months

Module 2 quiz 3/3

5. Better Work Bangladesh gives the factory...

- **A.** A certificate, valid one year, after a pass
- **B.** A report and an improvement plan, no certificate
- **C.** An A–E rating per cluster, like amfori BSCI

Answers and reasons: Module 2

Case: which audit should we book?

Case: A. SLCP for Buyers A and B, WRAP for the retailer, after confirming each buyer **Why:** One shared SLCP assessment can serve both signatories; the retailer accepts WRAP.

The learning point is to map each buyer to the schemes it accepts, then confirm. SLCP signatories have committed to use verified SLCP data in place of their own audits where they can, so one verified assessment shared through the Gateway can serve both Buyer A and Buyer B. The US retailer accepts WRAP. SMETA 4-Pillar is wide, but a buyer that relies on SLCP data may not accept it in place of a verified assessment, and a WRAP certificate replaces neither. Check each buyer's current policy before booking: some accept more than one scheme, which could cut the number further. Then put your recommendation to management in writing, with the reasons.

Module 2 quiz

Question 1: B. 1 year **Why:** New certificates are normally annual; Gold and Platinum are no longer issued.

Question 2: A. Not possible **Why:** An overall A allows no C, D or E in any area.

These two questions test rules that often catch factories out: WRAP's move to annual certificates, and the balance rule behind BSCI's overall A.

Question 3: C. Extended environment and business ethics **Why:** Customs and security belong to WRAP, not SMETA.

Question 4: A. 2 months **Why:** Within 2 months, so agree the date with the verifier first.

These two questions check SMETA's pillars and SLCP's timing. If either surprised you, look again at the slides on SMETA 7.0 and on SLCP before the exam.

Question 5: B. A report and an improvement plan, no certificate **Why:** Better Work assesses and advises; it does not certify or rate.

When you move on, the Level 1 exam opens: 10 questions from all three modules, pass mark 90%, up to three attempts in 24 hours with a different question set each time. Passing gives you the SCA1 certificate and opens Level 2.

SOCIAL COMPLIANCE AUDIT PREPARATION

Level 2 · Prepare

About 2.5 hours · Level exam: 10 questions, pass mark 90% · Certificate SCA2

- **M3** Booking the audit, standard by standard
- **M4** The factory readiness programme
- **M5** Document preparation
- **M6** Mapping codes to Bangladesh law and the ILO

Welcome to Level 2 of Social Compliance Audit Preparation. Level 1 explained what audits are and how the five schemes differ; this level is about getting ready. Module 3 covers booking the audit standard by standard, Module 4 the factory's readiness programme, Module 5 the documents auditors check and how they test them, and Module 6 how buyer codes map to Bangladesh law and ILO conventions. It takes about two and a half hours, and your progress is saved. When you have seen every slide, the Level 2 exam opens, as long as you have passed Level 1: 10 questions, pass mark 90%, and a certificate with the code SCA2 that anyone can check online. Keep the audit map you made in Level 1 at hand; you will use it in Module 3.

MODULE 3 · LEVEL 2 · PREPARE

Booking the audit, standard by standard

In this module you will learn

- The booking steps for WRAP, amfori BSCI, SMETA, SLCP and Better Work
- What to confirm with the buyer and the audit firm before you pay
- How to check the firm, the lead auditor and the audit days
- What an audit really costs, and the dates for your calendar

Module 3 is about booking, the step where many factories lose money without noticing. You will see the booking steps for each of the five schemes, what to confirm with the buyer and the audit firm before you pay, how to check that the firm and the lead auditor may carry out the audit, and what an audit really costs once staff time and follow-ups are counted. The module ends with a case, a task on three made-up audit quotes and a quiz. Fees and portal screens change often, so always check the scheme's own website before you book; the steps here are stable. Keep your audit map from Level 1 at hand.

Before you book: confirm in writing

Buyer requirement

- Standard, version, Pillar or Step
- Can an existing report be shared?

Scope

- Units, buildings and floors
- Subcontractors and home-workers

Timing

- Announced, semi- or unannounced
- Expiry date; peak and festivals

Audit firm

- Scheme-approved; no conflict
- Bangla speakers; a woman auditor

Write the answers on a booking sheet and get the buyer's confirmation by e-mail before you pay.

EXPLANATION Most booking mistakes come from one of these four areas. The wrong standard or version, or 2-Pillar when the buyer wanted 4-Pillar, means the buyer rejects the audit and the whole cost is wasted; ask, too, whether a recent report can simply be shared. Scope must be complete, including home-workers and any dormitory or canteen run by another company: a floor, unit or subcontractor left out and found later is a transparency problem, and hidden subcontracting can be zero tolerance. Timing covers the type of announcement, the expiry of the current certificate or rating, because a gap between the two can hold orders, and peak or festival dates. Finally, the firm must be approved for that scheme, independent of the factory, and able to send Bangla-speaking auditors, including a woman where most workers are women, because workers then speak more openly. Make a one-page booking sheet with these points for your next audit.

Booking WRAP certification

1. **Register and pay**
   Register the facility on the WRAP portal; pay the fee
2. **Choose a firm**
   A WRAP-accredited monitoring firm; registration valid 6 months
3. **Self-assess**
   Optional PASA, to check readiness
4. **Audit in the window**
   Semi-announced, within a 4-week window
5. **Report and review**
   The firm reports in 10 working days; WRAP reviews it
6. **Certificate**
   Normally one year; unannounced PCA visits any time

Fix the registration and the window at least 3 months before the certificate expires.

EXPLANATION WRAP certification starts with you, not the buyer. Register the facility on the WRAP portal and pay the registration fee; the registration stays valid for 6 months, and the audit must take place within that time. Choose a WRAP-accredited monitoring firm, and use the optional Pre-Audit Self-Assessment (PASA) to check readiness. The audit is semi-announced, within a 4-week window agreed with the firm. The firm submits its report within 10 working days and WRAP reviews it before deciding on the certificate, which since 1 March 2026 is normally valid for one year. While it is valid, WRAP can send an unannounced Post-Certification Assessment (PCA) at any time, and refusing entry can get the certificate suspended for a year. Count working days without Fridays and public holidays. If your certificate expires on 30 June, fix the registration and the window by the end of March. More in the WRAP guide.

Booking an amfori BSCI audit

1. **Get linked**
   An amfori member buyer links you on the amfori platform
2. **Complete the profile**
   Factory profile; the platform SAQ is optional and not rated
3. **Request the audit**
   Raise the request; choose an approved audit company

4. **Audit window**
   Opens ≥2 weeks after the request, lasts ≥4 weeks
5. **Rating**
   Report and rating on the platform for linked members
6. **Follow-up if C–E**
   Within 2–12 months; amfori recommends 2–3

> **Allow at least 6 weeks from the request to the last possible audit day.**

EXPLANATION An amfori BSCI audit cannot start from the factory alone: an amfori member buyer must first link your factory on the amfori Sustainability Platform. Then complete the factory profile; the platform's self-assessment questionnaire is optional and is not rated. Raise the audit request and choose an amfori-approved audit company. Audits are usually semi-announced: the window opens at least 2 weeks after the request and lasts at least 4 weeks, so allow at least 6 weeks from the request to the last possible day, plus time for the report. The report and rating appear on the platform for linked members, next to your profile, so keep the profile current. After a C, D or E, a follow-up audit is possible within 2 to 12 months; amfori recommends 2 to 3, so plan corrective actions that finish in that time. If your buyer needs the result by 31 March, send the request by mid-February at the latest. More in the amfori BSCI guide.

Booking a SMETA audit

1. **Join Sedex**
   Sedex membership and the site profile
2. **Complete the SAQ**
   Many buyers read it before the audit
3. **Confirm with the buyer**
   2- or 4-Pillar, announcement type, buyer extras
4. **Book an AAC**
   A Sedex Affiliate Audit Company; agree days and scope
5. **Audit and upload**
   The auditor uploads the report; you link it to buyers
6. **Follow-up**
   Desktop review or on-site visit, as the report says

> **A semi-announced SMETA needs a window of at least 21 days. Keep the SAQ in line with the facts.**

EXPLANATION SMETA starts on Sedex. The site needs Sedex membership and a site profile, then the Self-Assessment Questionnaire (SAQ), which many buyers read before the audit, so it must never contradict what the auditor finds. Confirm with the buyer whether it wants 2-Pillar or 4-Pillar, the type of announcement and any buyer-specific requirement; 4-Pillar adds at least half an auditor-day. Only a Sedex Affiliate Audit Company (AAC) may carry out SMETA; the factory or the buyer books it and agrees the days and the scope. A semi-announced SMETA needs a window of at least 21 days. After the audit the auditor uploads the report to Sedex and you link it to each buyer: one report can serve many Sedex buyers. The corrective action plan states, for each non-compliance, whether it closes by desktop review or an on-site follow-up. Name one person who keeps the SAQ up to date, and put its review in the compliance calendar. More in the SMETA guide.

Booking an SLCP verification

1. **Confirm with the buyer**
   Which Step; announced or semi-announced

2. **Accredited Host**
   Register on the Gateway; choose a host (fees vary)
3. **Self-assess**
   Data for the previous 12 months, with documents
4. **Choose a Verifier Body**
   On the Gateway; agree the date before you submit
5. **Verification**
   Within 2 months of submission, on site or virtual
6. **Final and shared**
   Disputes in 2 working days; you choose who sees it

> **SLCP gives verified data, not a score: book it when your buyers accept SLCP.**

EXPLANATION Level 1 showed how SLCP works; here is the booking side. First ask the buyer which Step it needs and whether the verification is announced or semi-announced. Register on the SLCP Gateway and choose an Accredited Host, the platform that holds your data; host fees vary. Complete the self-assessment with data for the previous 12 months and a document reference for every answer. Then choose an SLCP-approved Verifier Body on the Gateway and agree the date before you submit, because verification must happen within 2 months of submission; a semi-announced verification gives a window of at least 10 days. Raise any dispute within 2 working days of the on-site visit. Once the report is final you decide which buyers see it, so one verification can serve several brands. Ask your buyers in writing whether they accept SLCP before you book. More in the SLCP guide.

Joining Better Work Bangladesh

A yearly service cycle paid by an annual contribution

1. **Check eligibility**
   RMG factories in the 5 areas it covers
2. **Register and pay**
   An Enterprise Advisor visits; a bipartite committee forms
3. **Self-diagnosis**
   First ~100 days: find and fix gaps against the CAT
4. **Assessment**
   Unannounced, months 3–4; 2 assessors, 2 days
5. **Improvement plan**
   One plan for all partner buyers; Progress Report 1 in month 5
6. **Review and renew**
   Months 11–12: Progress Report 2 and the next invoice

> **Since June 2025 Better Work Bangladesh can run an SLCP-compatible assessment.**

EXPLANATION Better Work is not an audit you book but a yearly service cycle paid by an annual contribution, which in 2026 runs from USD 3,360 for up to 100 workers to USD 6,990 for 3,501 to 5,000. It covers RMG factories in the Dhaka, Gazipur, Narayanganj and Mymensingh areas, and Chattogram since Phase II. After you register and pay, an Enterprise Advisor visits and a bipartite committee of managers and workers forms; the factory's Participation Committee can take this role (BLA section 205). In the first 100 days or so the factory finds and fixes its own gaps against the Compliance Assessment Tool (CAT). The unannounced assessment follows in months 3 to 4: two assessors for two days, with the report about 30 days later. One improvement plan serves all partner buyers; you submit Progress Report 1 in month 5, and in months 11 to 12 Better Work issues Progress Report 2 and the next invoice. Confirm the months with your Enterprise Advisor. More in the Better Work factory plan.

Who may audit, and where to check

Book only a firm on the scheme's current list

Scheme	Who may audit	Where to check
WRAP	A WRAP-accredited monitoring firm	WRAP's monitoring firm map
amfori BSCI	An amfori-approved audit company	The amfori platform
SMETA	Sedex Affiliate Audit Company (AAC)	Sedex's AAC list
SLCP	An SLCP-approved Verifier Body	The SLCP Gateway
Better Work	Its own Enterprise Advisors	Part of the service

Approval for one scheme does not cover another.

EXPLANATION Only approved firms may audit, and approval is scheme by scheme: a large firm can be a Sedex Affiliate Audit Company and still not be approved for WRAP or amfori. For WRAP, check the monitoring firm map on WRAP's website. For amfori BSCI, the audit company is chosen through the request on the amfori platform, and your member buyer can confirm it. For SMETA, Sedex's list had 27 AACs on 30 June 2026, all members of APSCA, the auditors' professional association. For SLCP, choose a Verifier Body on the SLCP Gateway; in May 2024 Bangladesh had 20 Verifier Bodies and 106 verifiers. Better Work has no audit firm: its own Enterprise Advisors, under the ILO and IFC programme, carry out the assessment. A report from a firm that is not on the list can be rejected, and then the factory pays twice. Before each booking, open the scheme's current list and keep a dated screenshot in your booking file.

The lead auditor: what you may ask

APSCA level
- ASCA: associate, under a lead
- CSCA: certified; must lead SMETA

Knows the rules
- BLA and Rules, or the EPZ Act
- The scheme's current version

Interview skill
- Bangla-speaking interviewers
- Women auditors for women workers

Independence
- No consulting for the same factory
- No gifts or hospitality

Ask the firm in writing for the lead auditor's name and APSCA number, then check it on apsca.org.

EXPLANATION You may check who will audit you; you may never influence who it is or what they find. APSCA, the Association of Professional Social Compliance Auditors, has two levels: an ASCA is an associate who works under a lead, and a CSCA is certified. Sedex requires APSCA-approved auditors for all SMETA audits, with a CSCA in good standing leading in person. A CSCA passes a three-part exam: 100 multiple-choice questions with a pass mark of 75%, a scenario test and a live mock interview; in April 2021 only about 10% of auditors were CSCAs, so asking for one is reasonable. The team should know the Bangladesh Labour Act and Rules, or the EPZ Labour Act for an EPZ factory, and the scheme's current version. Independence means no consulting for the same factory and no gifts or hospitality; report any request to the scheme owner. Bangla speakers and, where most workers are women, a woman auditor make interviews more reliable. Ask politely, in writing, for the lead auditor's name and APSCA number, and check them in the public registry on apsca.org.

Published fees, and who usually pays

Checked 8 November 2026; the audit fee itself is set by the firm

Scheme	Fee to the scheme owner	Audit fee and who pays
WRAP	Registration USD 650–1,550	Firm's rate; the factory pays

Scheme	Fee to the scheme owner	Audit fee and who pays
amfori BSCI	No published fee for producers	Firm's rate; some buyers share
SMETA	Membership £224 or £374 a year	Days × day rate; factory pays
SLCP	Gateway free; host fees vary	Verifier's rate; factory or brand
Better Work	USD 3,360–6,990 a year, by size	Includes assessment and advice

EXPLANATION Only the scheme owners' fees are published; the audit fee itself is set by the firm, usually auditor-days multiplied by its day rate. WRAP charges a registration fee by the number of workers: USD 650 up to 100, 950 for 101 to 200, 1,350 for 201 to 1,000 and 1,550 above 1,000. amfori has no published fee for producers, because the buyer is the member; the factory usually pays the audit company, and some buyers share the cost. Sedex membership costs £224 a year per site (Standard) or £374 (Supplier Plus), and from 1 July 2026 the AAC pays Sedex £199 for every SMETA audit, which may appear in your quote. The SLCP Gateway is free, Accredited Host fees vary, and the Verifier Body sets its own rate. Better Work's annual contribution, USD 3,360 to 6,990 in 2026 depending on size, includes the assessment, advisory visits and training. Get every quote in writing with each part shown separately, and never pay an auditor directly or in cash.

A full audit budget has five parts

1 Scheme fees	Registration, membership or contribution
2 Audit fee	Auditor-days × the firm's day rate
3 Travel and report	Travel, accommodation, report and platform fees
4 Follow-up	Follow-up days × the same rate
5 Your own costs	Staff time and the corrections themselves

Staff time alone, for example: 6 people × 5 days × 8 hours × BDT 300 = BDT 72,000.

EXPLANATION Comparing quotes on the total alone hides what you will really pay. A full budget has five parts: the scheme's own fees, such as WRAP registration, Sedex membership or the Better Work contribution; the audit fee, which is auditor-days times the firm's day rate; travel, accommodation, report and platform fees, including the £199 SMETA fee if the firm passes it on; follow-up days at the same rate; and your own costs, the staff time for preparation and the audit days, plus the corrections themselves. Staff time is easy to forget. As an example, not a benchmark, six people spending five days of eight hours at BDT 300 an hour cost BDT 72,000, before a single correction. Ask every firm to show each part separately, so the quotes can be compared line by line. Build this five-line budget for your next audit.

How long a SMETA audit must take

Auditor-days of 8 hours on site · SMETA Minimum Requirements v1.2, April 2026

Workers on site	2-Pillar	4-Pillar	Follow-up	Interviews, files
5–100	1	1.5	1	10
101–500	2	2.5	1	26
501–1,000	3	3.5	1	42
1,001–2,000	4	4.5	2	52
2,001–3,000	4	4.5	Agree	62
3,001–5,000	5	5.5	Agree	75

EXPLANATION Sedex publishes the minimum time a SMETA audit must take, in SMETA Minimum Requirements v1.2 (April 2026). These are minimums, not prices. Find your row by the number of workers on site, and confirm with the

AAC who is counted: permanent, temporary and contract workers. One auditor-day is 8 hours on site, so two auditors for one day make 2 auditor-days. 4-Pillar adds at least half an auditor-day, used only for the fourth pillar at the end. Interviews include individual and group interviews, and the files and records of the same number of workers are checked; for larger follow-ups, agree the days with the AAC. A site of 1,800 workers needs at least 4 auditor-days for 2-Pillar or 4.5 for 4-Pillar, 52 workers interviewed and 52 files, and 2 days for a follow-up. A quote with fewer days can make the report questionable, so ask why in writing. For WRAP, amfori and SLCP, ask the firm for its day calculation under that scheme's rules.

What audits really cost factories

WRAP survey of 525 certified facilities in 32 countries, October 2023 (spending in 2022)

52%
spent over USD 5,000 a year
on audits; 22% spent over USD 10,000

68%
paid the full audit fees
A buyer paid it all for under 1%

76%
faced a brand's own audit
The main cause of repeat audits

1–2
days for most audits
56% took
1–2
days; 12.5% took 5 or more

The audit fee is the smaller part: staff time, repeat audits and remediation cost more.

EXPLANATION This survey was run by WRAP itself among 525 certified facilities in 32 countries in October 2023, so read it with care: it asked about total audit spending in 2022, not the price of one audit. Over half the facilities spent more than USD 5,000 a year on social audits and more than a fifth over USD 10,000. Two thirds paid the full fees themselves; a buyer paid the whole fee for fewer than 1%, and 29% had some buyer funding. Three quarters faced at least one brand that insisted on its own audit on top of a recognised scheme, the main cause of repeat audits. Most audits took one or two days. The lesson: the audit fee is the smaller part of the cost. Staff time, repeat audits and remediation cost more, and the factory usually pays, so always ask whether one shared report, such as SMETA on Sedex or an SLCP verification, can serve several buyers. Estimate what your factory spent on audits last year, counting staff days.

Dates for the compliance calendar

Scheme	Before the audit	After the audit
WRAP	Registration valid 6 months; 4-week window	Report in 10 working days; PCA any time
amfori BSCI	Window opens ≥2 weeks after the request, lasts ≥4 weeks	ZT alert in 24 hours; after C–E, follow-up in 2–12 months
SMETA	Semi-announced window ≥21 days	Follow-up as the report states
SLCP	Data for the previous 12 months	Verified within 2 months
Better Work	Self-diagnosis, first ~100 days	Report ~30 days after assessment

One shared calendar, an owner for every date, a reminder 30 days ahead.

EXPLANATION Every scheme has its own clock, and missing one date can leave a gap in your certificate or rating. Before the audit: WRAP registration is valid for 6 months and the window lasts 4 weeks; amfori's window opens at least 2 weeks after the request and lasts at least 4; a semi-announced SMETA window is at least 21 days; SLCP data covers the previous 12 months; and Better Work's self-diagnosis runs through the first 100 days or so. After the audit: WRAP's firm reports within 10 working days and corrective-action evidence is due within 30 days; amfori raises zero-tolerance alerts within 24 hours and allows a follow-up after C to E within 2 to 12 months; SLCP verification must happen within 2 months of submission, with disputes within 2 working days; Better Work reports about 30 days after its assessment. Count working days without Fridays and public holidays. Put every date in one shared calendar, such as the free compliance tracker, with an owner and a reminder 30 days ahead.

Case: the audit window falls in peak shipment

Factory Manager, Greenfield Apparels Ltd.

"The BSCI window covers our biggest shipment month. Lines will run late. Can we just tell the auditor not to come those weeks?"

What should the compliance manager do?

A. Refuse entry if the auditor comes during shipment, and explain later

B. Flag difficult dates in the request, and keep hours legal and recorded throughout

C. Keep evening OT in a separate register so the main records stay within the limit

Try it yourself: check three audit quotes

Your task

1. Check each quote: minimum days, firm on the AAC list, CSCA lead
2. Choose a firm and set the window dates
3. Write the full budget and two questions for the firm

Greenfield (made up): 1,800 workers, Gazipur. SMETA 4-Pillar, done by 15 January 2027

Firm	Days	AAC list	Lead	Quote (USD)
A	4	Yes	ASCA	2,050
B	4.5	Yes	CSCA	2,275
C	3.5	No	CSCA	1,600

Your notes

EXPLANATION Work on paper, then compare with the model answer that follows. Greenfield (made up) has 1,800 workers in Gazipur, and a new buyer wants a SMETA 4-Pillar audit finished by 15 January 2027. Check each quote against three rules before you look at the price: the minimum auditor-days in the SMETA table, the firm on Sedex's AAC list, and a CSCA lead auditor. Each quote includes travel and the report but not the £199 AAC fee; follow-up days cost USD 450 each; and Greenfield has not yet paid this year's Sedex membership of £224. Use £1 = USD 1.33 and USD 1 = BDT 122. Then set the window: a semi-announced SMETA window lasts at least 21 days. The firms here are made up; for a real booking, check the current Sedex list and the APSCA registry yourself. Write your choice, the window dates, the full budget and two questions for the firm.

Model answer: Greenfield's SMETA booking

1 Firm B	The only one to pass: A has 4 days and an ASCA lead; C has 3.5 days and is not on the list
2 Budget	2,275 + 265 (AAC fee) + 298 (Sedex) + 900 (follow-up) ≈ USD 3,738 ≈ BDT 4.56 lakh, plus staff time
3 Window	21 days, so it opens by 25 December 2026, a holiday: say so in the request
4 Questions	Lead's name and APSCA number? Bangla-speaking and women auditors?

First the three checks, then the price among quotes of equal quality.

EXPLANATION Only Firm B passes all three checks. Firm A quotes 4 auditor-days, enough for 2-Pillar but not for 4-Pillar, which needs 4.5 at 1,800 workers, and its lead is an ASCA, not a CSCA. Firm C is the cheapest, but with 3.5 days and no place on Sedex's AAC list its report could be rejected, and the factory would pay twice. The full budget with Firm B is about USD 3,738: the quote of USD 2,275, about USD 265 for the AAC fee if the firm adds it, about USD 298 for Sedex membership, and USD 900 for two follow-up days. At BDT 122 that is about BDT 4.56 lakh, plus staff time. A 21-day window must open by 25 December 2026, a public holiday, so say so in the request. Good questions ask for the lead auditor's name and APSCA number, Bangla-speaking and women auditors, how the days follow MR v1.2, and what the quote includes. Compare your answer and note anything you missed.

Key takeaways

1. Confirm standard, version, scope and timing in writing before you pay
2. Book an approved firm, a qualified lead and enough auditor-days
3. Every date goes in one shared calendar with an owner
4. Don't plan around the peak: plan to be ready

EXPLANATION Four points to carry forward. Confirm the standard, version, scope and timing in writing before you pay, because a wrong booking wastes the whole cost. Book only a firm on the scheme's current list, with a qualified lead auditor and at least the required auditor-days; the cheapest quote can be the most expensive one. Put every date in one shared calendar with an owner and a reminder. And do not plan around the peak or the auditor: plan to be ready on every working day. Next comes the Module 3 quiz: four questions, each with the reason for its answer.

Module 3 quiz 1/2

1. A WRAP registration remains valid for...

- **A.** 6 months
- **B.** 1 year
- **C.** 2 years

2. Who links a factory to the amfori platform?

- **A.** The audit company
- **B.** DIFE, the labour inspectorate
- **C.** An amfori member buyer

Module 3 quiz 2/2

3. Before booking SMETA you must confirm...

- **A.** The A–E rating to expect
- **B.** 2-Pillar or 4-Pillar
- **C.** The VRF status

4. SLCP self-assessment data covers...

- **A.** The audit day only
- **B.** The previous 6 months
- **C.** The previous 12 months

Answers and reasons: Module 3

Case: the audit window falls in peak shipment

Case: B. Flag difficult dates in the request, and keep hours legal and recorded throughout **Why:** Refusing entry or a second register turns a scheduling problem into zero tolerance.

Refusing entry turns a scheduling problem into zero tolerance in most schemes, and a separate register for evening overtime is a double book, the falsification every scheme treats as zero tolerance. The honest route works better. Most schemes let you flag dates that are difficult, such as peak shipment or festivals, when you request the audit; write them in the request and on your booking sheet. Beyond that, the real fix is production planning that keeps hours within the legal limit every week: talk delivery dates through with the buyer early, balance the lines, and subcontract only to declared and approved units. Hours over 60 a week break BLA section 102 whether or not an auditor comes. Greenfield Apparels Ltd. is a made-up factory used in the cases and exercises of this course. List the weeks in the next six months when your factory expects its longest hours.

Module 3 quiz

Question 1: A. 6 months **Why:** 6 months, and the audit must take place within that time.

Question 2: C. An amfori member buyer **Why:** Only a member buyer links you, so start through the buyer.

If either surprised you, look again at the booking steps for WRAP and amfori BSCI before you move on: a WRAP renewal is counted back from the 6-month registration, and an amfori audit always starts with a member buyer.

Question 3: B. 2-Pillar or 4-Pillar **Why:** It changes the scope and the minimum days; A–E is BSCI, VRF is SLCP.

Question 4: C. The previous 12 months **Why:** 12 months, so keep a full year of records in order.

These two questions check SMETA's pillar choice and SLCP's data period. Both decide how much work the audit needs, so settle them before you book. Module 4 now turns from booking to getting the factory ready.

MODULE 4 · LEVEL 2 · PREPARE

The factory readiness programme

In this module you will learn

- Run a gap assessment with evidence, and rank the gaps by risk
- Give every requirement one accountable owner (RACI)
- Follow a 90-day timeline and run a mock audit like the real one
- Raise worker awareness without coaching

Module 4 turns readiness from a last-week campaign into a system that runs every month. You will score your factory on four foundations, run a gap assessment with the evidence in hand, rank the gaps by risk and give each requirement one accountable owner. Then you will count back from the audit window with a 90-day timeline, plan a mock audit that works like the real one, and learn the line between telling workers their rights, which every scheme expects, and coaching them, which every scheme treats as zero tolerance. The module ends with a floor walk, a case, a ranking task and a quiz. The goal is a plan you can start on your next working day.

Readiness rests on four Ps

Policy
- A written policy for each topic
- Signed, displayed and explained

People
- A named owner for each topic
- Trained staff; active committees

Process
- Daily procedures that really run
- Monthly checks; grievances closed

Proof
- Records that match practice
- Easy to find in minutes

A policy without practice, or practice without records, is a finding.

EXPLANATION Auditors test readiness on four foundations, and they work as a chain. Policy: a written policy for every code topic, signed by top management, displayed and explained in Bangla. People: a named owner for each topic, trained supervisors and timekeepers, and committees that really meet. Process: procedures that run every day for hiring, hours, wages and safety, with internal checks every month and every grievance handled to a close. Proof: records that match practice, kept for the legal period and easy to find in minutes. If one link is missing, the auditor raises a finding. A policy workers have never heard of shows up in the interviews, a process with no records is treated as not done, and records that do not match reality lose their credibility. Knowledge that lives in one person's head, with no deputy, is a risk too. Score your factory from 1 to 5 on each P; the lowest score is where your readiness plan starts.

Gap assessment in five steps

Use the free Audit Studio self-assessment on rmgcode.com, or your buyer's SAQ

1. **Collect**
   Audit reports, open CAPs, licences, 3 months of records
2. **Self-assessment**
   Answer each checkpoint with the evidence in hand
3. **Walk the floor**
   Exits, aisles, fire equipment, PPE, chemicals, welfare
4. **Rank by risk**
   Life safety first, then wages and hours, then systems

5 Plan
Each gap gets an owner, a date and the evidence

> **If you cannot name the evidence, the answer is "No" or "Partly".**

EXPLANATION Most gap assessments go wrong at step two, when people answer yes from memory. Start by collecting the last audit reports and the open corrective action plans (CAPs), because the auditor first checks earlier findings, together with the buyer's code, your licences and three months of HR, wage and hour records. Then answer each checkpoint with the evidence in hand. For "Do we have a grievance system?", the evidence is the log for three months, the reply and closing date for each grievance, and three workers chosen at random who can say how they raise one. Walk the floor to test your answers, rank the gaps by risk, and turn each one into an action with an owner, a date and the evidence that will prove it. Pair each topic owner with someone from another department, so that nobody scores their own work, and agree that a "No" today is for planning, not punishment. This week, run the free Audit Studio self-assessment for your buyer's standard.

Fix gaps in order of risk

Level	Examples	Fix by
1 · Zero tolerance and life safety	Locked exits, child workers, withheld ID cards or wages, false records, structural or electrical hazards	Today
2 · Wages and hours	Over 60 hours a week, a wrong OT rate, late wages, no weekly holiday	This wage period, paying what is owed
3 · Systems and records	Policy signatures, procedures, committee minutes, training records	Before the window opens, with owners and dates

> **QIMA, 2024: 37% of the factories it audited in Bangladesh had critical wage and hours findings.**

EXPLANATION Factories often do the easy paperwork first; the auditor grades in the opposite order. Level 1 is zero tolerance and risk to life: a locked exit, a child worker, withheld ID cards or wages, false records, a structural or electrical hazard. Fix these today, and stop work in the area if people are in danger. Level 2 is wages and hours: weeks over 60 hours, a wrong overtime rate, late wages or no weekly holiday. Fix them from this wage period and pay workers what they are owed, because paying the arrears is part of the fix. Level 3 is systems and records: a missing policy signature, old committee minutes, an incomplete training register. These go into the plan with owners and dates and must be finished before the window opens. QIMA found critical wage and hours findings in 37% of the factories it audited in Bangladesh in 2024, so level 2 is rarely empty. Sort your gap list into these three levels before you assign any work.

Who owns what: a simple RACI 1/2

Area	R · does the work	A · accountable	C · consulted
Audit plan, booking, calendar	Compliance	Compliance	All other departments
Personnel files, age verification	HR / Admin	HR / Admin	Compliance
Wages, OT, leave, benefits	HR / Admin	Top management	Compliance, Production
Working hours and OT planning	HR and Production	Top management	Compliance

> **Hours are decided in planning, so Production shares the R.**

EXPLANATION A RACI puts a name next to every requirement. R does the work, A is accountable and signs it off, and C is consulted. The rule is one A in every row: two As means nobody is accountable, while several Rs are fine. Look at the working hours row. The A is top management, and the Rs are both HR and Production, because overtime is decided in production planning; HR only keeps the count. A study of Nike's supply chain (Distelhorst, Hainmueller and Locke, 2017) found serious labour violations fell by about 15% after factories adopted lean production, a

reminder that hours and wages are fixed in the way work is planned, not in the files. Adapt the rows to your own organogram; in a small factory with one compliance officer, the A is usually the GM or the owner. Write a person's name, not just a department, in every cell of your RACI.

Who owns what: a simple RACI 2/2

Area	R · does the work	A · accountable	C · consulted
Committees, grievances	Compliance and HR	Top management	EHS
Fire, electrical, building, boiler	EHS / Maintenance	Top management	Compliance, Production
Chemicals, PPE, machine safety	EHS and Production	Top management	Compliance
Subcontractor and supplier control	Compliance	Top management	Production

One A per row, and a deputy for every R.

EXPLANATION The second half covers worker voice, safety and the supply chain. Committees, grievances and worker voice need both Compliance and HR as R, with EHS consulted, because safety concerns often arrive through the grievance box. Fire, electrical, building and boiler safety sit with EHS or maintenance. Chemicals, PPE and machine safety belong to EHS and Production together, since PPE is worn on the line and guards are fitted by the mechanics. Subcontractor and supplier control belongs to Compliance, with Production consulted, because undeclared subcontracting usually starts as a production shortcut. Top management is the A in almost every row: auditors look for leaders who know their risks, and a corrective action plan without a senior owner seldom closes. Name a deputy for every R, so that nothing stops when one person is on leave or busy on audit day. Put your finished RACI on one page and have top management sign it.

The readiness timeline 1/2

Count back from the first day of the window, or from the certificate's expiry

T-90
Plan
- Confirm the buyer's requirement
- Gap assessment
- Team and RACI
- Status of the last CAP

T-60
Fix
- Renew licences
- Update policies
- Fix the big gaps: wages, hours, building

T-30
Verify
- Internal mock audit
- Reconcile 3 months of records
- Committee meetings and minutes
- Fire drill with time-stamped photos

EXPLANATION Readiness runs on a countdown. Count back from the first day of the audit window, or from your certificate's expiry, and add the Module 3 rules, such as WRAP's 10 working days for the report and amfori's 2 weeks before the window opens. At T-90, plan: confirm the buyer's requirement, run the gap assessment, form the team and the RACI, and check the status of the last corrective action plan, because the auditor starts there. At T-60, fix: renew licences, update policies and tackle the big gaps in wages, hours and the building, which take the longest. At T-30, verify: run the internal mock audit, reconcile three months of records, hold committee meetings with minutes, and run a fire drill recorded with time-stamped photos. Today, mark T-90, T-60 and T-30 for your next audit in the compliance calendar.

The readiness timeline 2/2

T-14
Inform
- Brief workers on their rights
- Train supervisors
- Close mock-audit gaps

T-7
File
- Index the document file
- Walk the floor
- Check PPE, aisles, labels

T-1
Set up
- Meeting room
- Private interview room
- Guides, document runners

Semi-announced: T-0 is the window's first day. Unannounced: run the T-30 checks every month.

EXPLANATION The last two weeks are about people and logistics, not new fixes. At T-14, inform: brief workers on their rights and the grievance channels, train supervisors on how the audit runs, and close the gaps the mock audit found. At T-7, file: index and tab the document file, walk the floor, and check PPE, aisles and chemical labels again. At T-1, set up: a room for the opening meeting, a private room for worker interviews away from managers, and named guides and document runners. In a semi-announced audit the auditor may come on the first day of the window, so T-0 is that day, not the last one. WRAP's post-certification visits and Better Work's assessments are unannounced and have no T-0 at all, which is why the T-30 checks should run every month and the gap assessment twice a year. Decide now who will be the guide and the document runner for your next audit.

Run a mock audit like the real one

Independent eyes
- Someone who does not own the area: a sister unit, the buying house or a trained colleague
- Give them the real checklist

Same method
- Opening meeting, floor tour, document sampling, worker interviews, closing
- Sample 3 months: current, peak and one at random

Real findings
- Grade each gap as the scheme would
- Agree the root cause, owner and date
- Re-check before the window opens

A mock audit that finds nothing usually means the mock auditor was too close to the area.

EXPLANATION A mock audit is only useful if it could fail you. Three things make it real. First, independent eyes: someone who does not own the area, such as a sister unit, the buying house or a trained colleague, working from the scheme's real checklist; when HR checks its own personnel files, it sees its own habits as correct. Second, the same method: opening meeting, floor tour, document sampling, worker interviews in a separate room without managers, and a closing meeting, sampling the current month, the peak month and one at random, as the auditor will. Third, real findings: grade each gap as the scheme would, agree the root cause, owner and date, and re-check before the window opens. An outside consultant can bring an independent view if they follow the real checklist and grading; one who tells you what to "show", or dresses up records, puts the factory at zero-tolerance risk. Name an independent mock auditor for each of your units.

Worker awareness, not coaching

Workers should know their rights; nobody should tell them what to say

Awareness: expected
- Explain pay slips, hours and leave
- Show the grievance box and hotline
- Tell them they can speak freely
- Explain what an audit is for

Coaching: zero tolerance
- Scripting answers on hours or age
- Asking them to hide holiday work
- Choosing "trained" interviewees
- Asking what they told the auditor

Auditors are trained to spot rehearsed answers: identical answers from many workers are a red flag.

EXPLANATION The test is simple: are workers told their rights and channels, or taught answers? Explaining every line of the pay slip in Bangla is awareness; "if the auditor asks, say overtime is 12 hours a week" is coaching. Showing how the grievance box and hotline work, and telling workers they can speak the truth without fear of punishment, is awareness. A separate session before the audit only for workers who "speak well" is a coaching risk, because the auditor chooses whom to interview. Asking workers afterwards what they said is prohibited, since it invites retaliation. Human Rights Watch (2022) found that announced audits and interviews inside the factory raise the risk of coached answers, and auditors are now trained to spot them; identical answers from many workers are themselves a red flag. Keep a record of each briefing: topic, date, attendance and materials. Read through your next worker briefing and remove any line that tells workers what to say.

Floor walk: where auditors look first 1/2

Fire and exits
- Exits unlocked, marked, clear
- Extinguishers and alarm work
- Drill records with dated photos

Electrical and machines
- Panels closed, fronts clear
- Machine and needle guards fitted
- No exposed wiring

Chemicals
- Inventory and SDS in Bangla
- Labels and secondary containment
- PPE where chemicals are used

Exits come first: they decide whether people get out.

EXPLANATION Straight after the opening meeting the auditor often goes onto the floor, and exits and aisles are the first things they see. Most SMETA and WRAP findings in Bangladesh are health and safety items that a 30-minute walk would catch: blocked aisles, missing needle guards, unlabelled chemicals. Better Work's ten-year impact report (2024) still found unmarked exits in about 1 in 5 participating factories. Exits matter most because they decide whether people live: at Tazreen Fashions on 24 November 2012 at least 112 people died, and the Clean Clothes Campaign reported a locked gate, no emergency exit and grilles on the ground-floor windows. Electrical panels need closed covers and clear space in front, machines need their guards, and chemicals need an inventory, labels, an SDS in Bangla and containment for spills. For more depth, take the free fire safety course and electrical safety course. Today, check every exit on your floors: unlocked, marked and clear.

Floor walk: where auditors look first 2/2

Welfare
- First-aid boxes in date
- Trained first-aiders
- Toilets, drinking water
- Canteen, childcare room

PPE in use
- Issued and recorded
- Actually worn on the floor
- The right type for the task

Hidden areas
- Roof, basement, store rooms
- Subcontract and sample sections
- Dormitory, if any

A ten-minute walk every morning catches most health and safety findings early.

EXPLANATION The second half of the walk looks at what workers use every day. Welfare: first-aid boxes stocked and in date, with trained first-aiders on duty (BLA section 89), clean toilets and safe drinking water, and a canteen, childcare room and rest area where the law requires them. PPE: issued and recorded is not enough; the auditor checks that it is actually worn and is the right type for the task, such as metal-mesh gloves for cutters (section 78A). Hidden areas: auditors like to open the roof, the basement and store rooms, and to ask about sample and subcontract sections or a dormitory, because a problem kept out of sight looks worse when it is found. A short walk every morning catches most of these long before an auditor does. Tomorrow morning, walk your floor for ten minutes with these six areas in mind, and write down what you see.

Case: the mock audit finds hours above 60

HR Manager, Greenfield Apparels Ltd.

"The mock audit found 70 workers with 64–66 hours in the peak week of September. The real audit window opens in three weeks."

What should the factory do?

A. Disclose it, fix the root cause in planning now, and show the hours falling
B. Reprint the September time cards at 60 hours; it was only three weeks
C. Leave September out of the file and show October, which is within the limit

Try it yourself: rank a floor walk's findings

Your task

1. For each finding, write the requirement and the fix
2. Give each one an owner from your RACI
3. Rank your top five by risk

Greenfield (made up): a 10-minute walk on the sewing floors found...

- Cartons stacked in front of the 3rd-floor exit
- Fabric rolls against an electrical panel
- A loose cable across the aisle at line 7
- An unlabelled spot-cleaning bottle
- An exit sign that is not lit
- Needle guards missing on 3 machines
- 2 expired medicines in the first-aid box
- The grievance notice is in English only

Your notes

EXPLANATION Work on paper, then compare with the model answer that follows. A 10-minute walk on the sewing floors of Greenfield (made up) found eight problems. For each one, write the requirement it breaks, the fix, and the owner from your RACI. Then rank your top five by risk, using the three levels from earlier in this module: risk to life first, then anything that can injure, then systems and notices. For each item, ask yourself: if a fire started now, or the power failed, would this one matter? Some findings can be fixed in minutes, so mark the ones you would fix before the walk even ends. If you can, repeat the task with photos from your own factory floor; the same exit and aisle problems turn up almost everywhere, and they are what an auditor sees in the first five minutes.

Model answer: Greenfield's top five

1 Blocked exit	Clear it now; mark the exit zone (BLA s.62)
2 Fabric at the panel	Move it; keep panel fronts clear (s.61, 62)
3 Exit sign not lit	Repair it; add it to the daily check (s.62)
4 Loose cable	Isolate it; re-route it in a cable tray (s.61, 72)
5 Unlabelled chemical	Label it, SDS in Bangla, PPE where used (s.78A)

Then the needle guards (s.63), the first-aid box (s.89) and the notice in Bangla.

EXPLANATION Life safety comes first. The blocked exit is level 1: clear it at once and mark the exit zone so it stays clear (BLA section 62). Fabric against an electrical panel puts fuel next to a source of ignition; move it and keep the space in front of every panel clear (sections 61 and 62). An exit sign that is not lit fails people in smoke or a power cut, so repair it and add it to the daily check. A loose cable across an aisle is both an electrical and a trip hazard: isolate it and re-route it in a tray (section 72 keeps floors and passages safe). The unlabelled bottle can be mixed up or misused; label it, add the SDS in Bangla and provide PPE where it is used (section 78A). Missing needle guards could fairly be in your top five too; what matters is that life safety comes first and the English-only notice last. Compare your answer and note where your order differed.

Key takeaways

1. Self-assess with evidence, then fix gaps in order of risk
2. Give every requirement one accountable owner
3. Run the mock audit exactly like the real one
4. Tell workers their rights; never teach answers

EXPLANATION Four points to carry forward. Self-assess with the evidence in hand, then fix gaps in order of risk: life safety and zero tolerance today, wages and hours this wage period, systems before the window opens. Give every requirement one accountable owner and a deputy, with production in the room whenever hours are discussed. Run the mock audit exactly like the real one, with independent eyes, the same method and the busiest month in the sample. And tell workers their rights and channels in plain Bangla, but never what to say. A ten-minute floor walk every morning stops most findings from ever reaching the report. Next comes the Module 4 quiz: four questions, each with the reason for its answer.

Module 4 quiz 1/2

1. Which gap should be fixed first?

- **A.** A missing policy signature
- **B.** An old committee photo
- **C.** A locked fire exit

2. Who should carry out the mock audit?

- **A.** Someone independent of the area
- **B.** The owner of each area
- **C.** The buyer's sourcing team

Module 4 quiz 2/2

3. Explaining to workers how to read a pay slip is...

- **A.** Coaching
- **B.** Awareness
- **C.** Not allowed before audits

4. For a semi-announced audit, T-0 is...

A. The last day of the window
B. The first day of the window
C. The day the report arrives

Answers and reasons: Module 4

Case: the mock audit finds hours above 60

Case: A. Disclose it, fix the root cause in planning now, and show the hours falling **Why:** Altering or removing records is falsification; a disclosed problem with a working fix is graded far better.

Reprinting time cards is falsification, and leaving September out is hiding records; both are zero tolerance in every scheme. Neither would work anyway, because the auditor, not the factory, chooses the sample months, and the busiest month is almost always taken. Disclose the problem at the opening meeting and show what you have done. The root cause sits in planning, not in HR: there is no weekly overtime cap. In three weeks you can show a weekly OT limit rule, planning meeting minutes, October and November hours data, and a check of what the affected workers are owed. September fell inside the government exemption for BGMEA and BKMEA members (17 April to 16 October 2026), but buyer codes keep the 60-hour limit (ETI 6.4), so it is still a finding; the exemption has ended, so check whether a new notification has been issued. Greenfield Apparels Ltd. is a made-up factory used in the cases and exercises of this course. Find the busiest week of the last three months in your factory and check its hours.

Module 4 quiz

Question 1: C. A locked fire exit **Why:** A locked exit is a risk to life and zero tolerance: level 1, today.

Question 2: A. Someone independent of the area **Why:** An area's owner sees their own habits as correct.

If either surprised you, look again at the risk levels and the mock audit slide before you move on: life safety always comes first, and a mock audit is only as good as the independence of the person carrying it out.

Question 3: B. Awareness **Why:** It explains their rights; coaching is teaching what to tell the auditor.

Question 4: B. The first day of the window **Why:** The auditor may come on day one; unannounced audits have no T-0.

These two questions check the line between awareness and coaching, and how to count the readiness timeline. Both shape what you do in the last weeks before the window opens. Module 5 now turns to the documents the auditor will ask for, and how they are tested.

MODULE 5 · LEVEL 2 · PREPARE

Document preparation

In this module you will learn

- How auditors sample and cross-check records
- The core documents every standard checks, with the legal basis
- The extra documents for each scheme
- How to build a document file auditors can use in minutes

Module 5 is about records, and about how auditors test them. You will see how auditors sample months and workers and check one record against another. Then come the core documents every standard checks, in six groups, each with its section in the Bangladesh Labour Act and, where it differs, the EPZ Labour Act 2019; then the extra documents for WRAP, amfori BSCI, SMETA, SLCP and Better Work, and how to build an indexed document file. Two cases test an overtime formula and a leave policy, and a task asks you to match one worker's time card, gate record and production log for a week. One rule runs through the whole module: you organise the records that exist; you never create, rewrite or backdate one.

How auditors test your records

Sampling

- Current, peak and one random month
- Workers across departments, genders and grades
- Renewals may look at the whole year

Triangulation

- Records, worker interviews, the floor
- Payroll, time card, gate, production
- Headcount on site against payroll

Red flags

- The same in and out times every day
- Signatures in one pen and hand
- Output the hours could not produce

When two records disagree, auditors believe the one the factory controls least.

EXPLANATION The auditor does not read your papers; they match them. Sampling: usually three months, the current one, the busiest one and one at random, and workers across departments, genders, grades and new joiners; at a renewal the whole year may be checked. Any worker's records for any month should be found in minutes. Triangulation: records against worker interviews and the floor itself; payroll, time cards, the gate register and production records side by side; and the headcount on site against the payroll. Red flags: the same in and out minute every day, every signature in one pen, output the recorded hours could not produce. When two records disagree, the auditor believes the one the factory controls least, usually the worker's own account or the gate register kept by security, so correcting only the time card makes the problem more obvious. Check whether your gate register and time cards agree for last Friday.

Core documents A: licences and permits

Document	Legal basis	Check
Trade and factory licence or BEPZA permit, IRC/ERC	BLA 325, 326 · BEPZA	Valid; same name, address
Building approval, structural and electrical documents	BLA 61 · BNBC 2020	Floors in use match the approval
Fire licence and fire safety plan	BLA 62 · Fire Act 2003	Renewed; plan followed
Boiler registration and inspection certificate	Boiler Act 2022	In date; sited as approved

Document	Legal basis	Check
Environmental Clearance Certificate, ETP logs	ECR 2023, rule 6	Valid; ETP running logs

EXPLANATION Licences are the easiest findings to avoid, yet among the most common. The trade licence, the factory licence from DIFE or the BEPZA permission, and the import and export registration certificates must be valid on the audit day, with the factory's current name and address (BLA sections 325 and 326). The building documents, meaning the approved plan and the structural and electrical safety records, must match the floors actually in use: a new floor outside the approval is a classic trap, and WRAP's Handbook sets specific building conditions for Bangladesh. The fire licence and fire safety plan follow section 62 and the Fire Prevention and Extinguishing Act 2003. Boilers need a current registration and inspection certificate under the Boiler Act 2022, and the Environmental Clearance Certificate under rule 6 of the Environment Conservation Rules 2023 comes with ETP running logs where an ETP is required. Put every licence in a register with its expiry date and owner, such as the free compliance tracker, and start each renewal three months ahead.

Core documents B: hiring and the personnel file

Document	BLA	EPZ	Check
Appointment letter and ID card	5	6	For every worker, in Bangla, with wage and grade
Service book, worker register	6–9	7, 8	Complete and up to date
Age proof (NID or birth certificate), photo	34, 36	175	BLA: 14+, fitness certificate to 18 · EPZ: 18+
Termination and final settlement	20–27, 123(2)	19–23	Dues paid within 30 working days

Match the age document with the face and the register; investigate any doubt.

EXPLANATION The personnel file is where child and forced labour risks show first. Every worker needs an appointment letter and ID card in Bangla showing the wage and grade (BLA section 5; EPZ section 6), and the service book and worker register must be complete and current. Age is the critical check. Under the BLA no one under 14 may work, and workers aged 14 to 18 need a fitness certificate from a registered doctor and must carry a token (section 34); in an EPZ no one under 18 may be employed at all (EPZ section 175). The trap is an age document that does not match the face or the register, so match the document, the photo and the person at hiring, and investigate any doubt rather than ignore it. When employment ends, all dues must be paid within 30 working days (section 123). This week, pick five personnel files at random and check the age proof in each.

Core documents C: wages and hours

Document	BLA	EPZ	Check
Time cards, gate register, OT records	100–108, 113	38–49	Up to 10 h a day and 60 a week; a weekly holiday
Payroll, pay slips, bank or MFS proof	121–125	26, 55–58	Paid within 7 working days
OT calculation	108	45	2 × basic, plus DA or ad hoc pay if any
Minimum wage gazette for the sector	148	70–71	Every grade at or above it

Reconcile three months: hours on the time card = hours paid = hours at the gate.

EXPLANATION Wages and hours produce the most findings in Bangladesh, and the auditor checks them by recalculating. Time cards, the gate register and OT records must show no more than 10 hours a day and 60 a week, an average of no more than 56 a week over the year, and a weekly holiday (sections 100, 102 and 103; EPZ sections 38 to 49). Wages must be paid within 7 working days of the end of the wage period (section 123; EPZ section 26),

with pay slips and bank or mobile payment proof. Overtime is paid at twice the basic wage plus dearness allowance and ad hoc pay, if any (section 108), and every grade must be at or above the sector's minimum wage gazette (section 148). The exemption from the hours sections for BGMEA and BKMEA members ended on 16 October 2026. Reconcile at least three months: hours on the time card must equal the hours paid and the hours seen at the gate. Run that check this month for ten workers.

Core documents D: leave and benefits

Document	BLA	EPZ	Check
Leave register	115–118	50–53	Casual 10, sick 14, festival 13 (EPZ 11), earned 1 per 18 days
Maternity benefit records	45–50	29–33	60 + 60 days (BLA); 8 + 8 weeks (EPZ)
Group insurance, provident fund, WPPF	99, 234, 264	36	Where the law applies by size

The 2026 amendments to the BLA do not apply in EPZs.

EXPLANATION Leave and benefits changed in 2026, and many policies have not caught up. Under the BLA, workers get 10 days of casual leave, 14 days of sick leave, one day of earned leave for every 18 days worked and, since the 2026 amendments, 13 days of festival leave (section 118); maternity benefit is now 60 days before and 60 days after the birth (section 46). The Labour Rules still say 11 festival days, but where a rule conflicts with the Act, the Act prevails. These changes do not apply in EPZs, where the EPZ Labour Act 2019 still gives 11 festival days and 8 weeks before and 8 weeks after the birth. Group insurance, the provident fund and the workers' participation fund apply according to the size of the business and the law, so keep proof of each one that applies. This month, check your leave policy, leave register and payroll settings against these numbers.

Core documents E: worker voice and discipline

Document	BLA	EPZ	Check
Participation Committee: election, minutes	205–208	122–123	50+ workers; members elected
Trade union or Workers Welfare Association	176, 195, 202	94	No interference or discrimination
Grievance procedure, log	33	28	Every complaint closed
Harassment complaints committee	332A	—	5 members, mostly women, a woman chair
Disciplinary records	23, 24	21	Inquiry and hearing first

Minutes should show decisions and follow-up, not just attendance.

EXPLANATION Worker voice is tested by talking to people, so the records must show that committees work, not only that they exist. A Participation Committee is required where 50 or more workers are employed, with worker members elected, not nominated (BLA section 205; EPZ sections 122 and 123). Trade union records, or in an EPZ the Workers Welfare Association's, must show no interference and no anti-union discrimination. The grievance log should show each complaint answered and closed on time. New in 2026, section 332A requires a committee for complaints of discrimination, violence and harassment: five members, most of them women, a woman as chair, and two members from organisations working on gender and sexual abuse; many factories still have the older format. Disciplinary files must show an inquiry and a hearing before any penalty. Auditors ask committee members what the committee actually changed, so minutes should record decisions and follow-up. This week, check your harassment committee's members against section 332A.

Core documents F: health and safety

EPZ: section 35 and Schedule 2 of the EPZ Labour Act

Document	BLA	Check
Safety Committee and minutes	90A	50+ workers; acts on risks
Risk assessment, safety record book	90	All major risks covered
Fire drills and equipment checks	62	Photos with date and time
Chemical list, SDS, PPE records	77, 78A	SDS in Bangla where used
Accident register and notices	80, 81	Every accident recorded
First aid, canteen, childcare room	89, 92, 94	Sized to the workforce

EXPLANATION Health and safety records prove that the controls you saw on the floor run every day. A Safety Committee is required where 50 or more workers are employed, and it must meet and act on risks (BLA section 90A). The risk assessment and safety record book (section 90) should cover fire, electrical, chemical, ergonomic and machine risks. Fire drills need photos stamped with the date and time and a record of the evacuation time: in WRAP audits a drill photo without them is a non-compliance. Chemicals need an inventory, an SDS in Bangla at the point of use and PPE issue records. Every accident goes in the register, and serious ones are reported as the law requires. First aid, the canteen and the childcare room must match the size of the workforce. In an EPZ, section 35 and Schedule 2 of the EPZ Labour Act set the rules. For the technical side, see the free fire, electrical and boiler safety courses. Before the next drill, make sure your camera stamps the date and time.

Extra documents by standard 1/2

● checked directly · ○ checked if relevant · BW = Better Work

Document	WRAP	BSCI	SMETA	SLCP	BW
Customs and security: risk assessment, IDs, cargo checks	●	○	○	○	○
Management system, supplier cascade, business ethics	○	●	●	○	○
Responsible recruitment, subcontracting, home-working	○	○	●	○	○
Facility profile; 12 months of referenced data	○	○	○	●	○

EXPLANATION Prepare the core documents once; then add only the rows for the schemes you are booking. WRAP looks hardest at customs and security under Principles 11 and 12: a security risk assessment, visitor and staff ID control, container and cargo checks, and training records. amfori BSCI and SMETA look for a management system that works, meaning policies, responsibilities, training, records and review, plus the cascade of requirements to your own suppliers and subcontractors (BSCI Performance Area 1) and business ethics (BSCI Performance Area 13; the fourth pillar in SMETA). SMETA 7's Management Systems Assessment also covers the right to work, responsible recruitment, subcontracting and home-working. SLCP needs a facility profile and 12 months of accurate data, with a document reference beside every answer. Mark the rows that apply to your buyers' schemes and list what is missing.

Extra documents by standard 2/2

● checked directly · ○ checked if relevant · BW = Better Work

Document	WRAP	BSCI	SMETA	SLCP	BW
Living-wage gap analysis and roadmap	○	●	●	○	○

Document	WRAP	BSCI	SMETA	SLCP	BW
Environmental permits; energy, water and waste data	●	●	●	○	○
Bipartite committee minutes, improvement plan, Progress Report 1	○	○	○	○	●

A living-wage benchmark is a reference for improvement; the legal floor is the minimum wage gazette.

EXPLANATION Three more rows complete the picture. A living-wage gap analysis and roadmap is now routine in amfori BSCI (Performance Area 5, fair remuneration) and SMETA (ETI Base Code clause 5): Sedex reports that more than 4,000 businesses have done a living-wage gap assessment with SMETA 7, so expect the question. Environmental documents, such as permits and energy, water and waste data with the bills behind them, are checked under WRAP Principle 10, amfori BSCI Performance Area 12 and the environmental pillar of a 4-Pillar SMETA. Better Work asks for the bipartite committee's minutes, evidence for each item in the improvement plan, and Progress Report 1. Remember that a living-wage benchmark is a reference for improvement, not a legal minimum; the legal floor remains the sector's minimum wage gazette. Add the rows for your buyers' schemes to the index of your document file.

Build a document file auditors can use

Index first
- One index per standard
- Tabs follow the code's sections

Latest version on top
- Old versions archived, not mixed in
- Date, version and approver on each

Originals and copies
- Originals on request; copies to mark
- A digital backup, same index

A runner per area
- Fetches any record in minutes
- No editing during the audit

Never create, rewrite or backdate a record: that is fraud, and zero tolerance.

EXPLANATION Slow document retrieval looks like hiding, so organise the file before the auditor asks. Start with an index: one page per standard, arranged by the code's sections, with tab numbers that match. Keep the latest version on top and archive superseded policies separately; each policy should show its date, version and approver. Have originals ready on request, copies the auditor can mark up, and a digital backup with the same index. Name a runner for each area who can fetch any record in minutes, and make it a rule that no record is edited during the audit. Document preparation means organising the records that exist. If a record simply does not exist, such as last year's drill photos, do not make one: say so honestly, accept the finding, and show that the procedure runs from today, with the next drill's date, the person responsible and the form. In your mock audit, time how long it takes to fetch three random records; more than five minutes means the index or the runners need work.

Case: overtime on the pay slip

Rina, sewing operator, Greenfield Apparels Ltd.

"Apa, my pay slip shows OT at Tk 96.15 an hour: my gross, 12,500 × 2 ÷ 260. My basic is 6,700. Is that right?"

Which OT formula is the legal one?

A. Gross × 2 ÷ 260: OT is paid on the gross wage, so Tk 96.15

B. Basic × 1.5 ÷ 208, the usual rate in many countries: Tk 48.32

C. Basic (plus DA or ad hoc pay, if any) × 2 ÷ 208: Tk 64.42

Case: the leave policy

Welfare Officer, Greenfield Apparels Ltd. (outside the EPZ)

"Our 2026 leave policy still gives 11 days of festival leave and 8 + 8 weeks of maternity leave, the same as last year."

Is the policy up to date?

A. Yes: the 2026 amendment did not change festival or maternity leave
B. No: festival leave is now 13 days, maternity benefit 60 + 60 days
C. Partly: maternity is now 60 + 60 days, but festival leave is still 11

Try it yourself: a three-way match

Your task

1. Compare the time card, gate and line, day by day
2. List each mismatch and its likely cause
3. 12 h OT × Tk 48.32 was paid: what was due?

Worker 1024 (made up), basic Tk 6,700

Day	Time card	Gate	Line 3
Fri 23	Holiday	08:02–13:05	08:00–13:00
Sat 24	07:58–19:00	07:55–19:06	until 19:00
Sun 25	07:59–19:00	07:56–19:04	until 19:00
Mon 26	08:00–19:00	07:57–21:12	until 21:00
Tue 27	08:00–19:00	07:58–19:05	until 19:00
Wed 28	08:00–19:00	07:56–19:03	until 19:00
Thu 29	08:00–19:00	07:57–19:04	until 19:00

Your notes

EXPLANATION Work on paper, then compare with the model answer that follows. This is one week, 23 to 29 October 2026, of a made-up worker, ID 1024, with a basic wage of Tk 6,700; Friday 23 is the weekly holiday. The time card shows 08:00 to 19:00 with 2 hours of OT on each of the six working days, and the payroll paid 12 hours of OT at Tk 48.32 an hour. Compare the time card with the gate register, which security keeps, and with Line 3's production log, day by day. List every mismatch and its likely cause, then work out the real hours in the week and the OT that was due at the legal rate of twice the basic wage ÷ 208. Remember the daily and weekly limits from the wages and hours table. Auditors do exactly this for a sample of workers across three months, and every mismatch needs an explanation backed by a record.

Model answer: the three-way match

1 Red flag	A perfect 60-hour week, out at 19:00 all six days
2 Monday	Gate 21:12, line 21:00: about 2 hours off the card
3 Friday	Holiday worked 08:02–13:05: 5 hours unrecorded, unpaid

4 **Real week**	About 67 hours, over the 60-hour limit
5 **Owed**	19 h × 64.42 = 1,223.98, minus 579.84 paid = Tk 644.14

The same pattern for 300 workers over 4 weeks: about Tk 7.73 lakh owed.

EXPLANATION The first red flag is the time card itself: a perfect 60-hour week, out at exactly 19:00 on all six days. On Monday the gate shows 21:12 and the line closed at 21:00, but the card says 19:00: about 2 hours of work off the record, and a 12-hour day, over the daily limit of 10 (section 100). On Friday, the weekly holiday, the gate shows 08:02 to 13:05 and the line ran, yet the card says Holiday: 5 hours neither recorded nor paid, due at the OT rate, plus a compensatory day off (section 104). The real week was about 67 hours, over the 60-hour limit (section 102). The payroll also used 1.5 × basic, so this worker is owed Tk 644.14 for one week. The fix is not to make the time card match the gate: pay the arrears and the day off, correct the payroll formula, match gate and time card every week, and build the 60-hour limit into planning. Compare your answer and note anything you missed.

Key takeaways

1. Payroll = time card = gate register = what workers say
2. Policies in Bangla: signed, dated and explained
3. An indexed file finds any record in minutes
4. Never create, rewrite or backdate a record

EXPLANATION Four points to carry forward. Auditors match records rather than read them, so payroll, time cards, the gate register and what workers say must tell the same story every month. Policies must be in Bangla, signed, dated, in line with the current law, and explained to workers. An indexed file with a runner for each area lets the auditor find any document in minutes. And you organise the records that exist; you never create, rewrite or backdate one, because that is fraud and zero tolerance in every scheme. Next comes the Module 5 quiz: four questions, each with the reason for its answer.

Module 5 quiz 1/2

1. Auditors usually sample...

- **A.** Only the current month
- **B.** Current, peak and a random month
- **C.** Only the month before the audit

2. Under BLA section 123, wages are paid within ... of the wage period.

- **A.** 7 working days
- **B.** 15 working days
- **C.** 30 days

Module 5 quiz 2/2

3. In an EPZ factory, the minimum age for employment is...

- **A.** 14
- **B.** 16
- **C.** 18

4. A fire-drill photo with no date and time is...

- **A.** A non-compliance in WRAP audits
- **B.** Fine, if the drill register shows the date
- **C.** Only an observation in every scheme

Answers and reasons: Module 5

Case: overtime on the pay slip

Case: C. Basic (plus DA or ad hoc pay, if any) × 2 ÷ 208: Tk 64.42 **Why:** Section 108 sets twice the basic wage; paying more is allowed, but everyone needs the same formula.

The legal rate is twice the basic wage plus dearness allowance and ad hoc pay, if any (BLA section 108), and the Labour Rules count 208 hours in a month (48 hours × 52 weeks ÷ 12). So 6,700 × 2 ÷ 208 = Tk 64.42 an hour. One and a half times basic gives Tk 48.32, a direct wage violation with arrears to pay. The gross formula gives Tk 96.15, more than the law requires and not a non-compliance in itself, but it is not the legal formula. If some workers are paid on gross and others on basic, or the formula changes from month to month, that is a finding, because auditors recalculate a sample from time cards, payroll, pay slips and wage grades. Name one person who checks the OT formula in the payroll software, with a date for each check. Greenfield Apparels Ltd. is a made-up factory used in the cases and exercises of this course. Try the free wage and OT calculator with your own factory's figures.

Case: the leave policy

Case: B. No: festival leave is now 13 days, maternity benefit 60 + 60 days **Why:** Sections 118 and 46 changed in 2026; an EPZ factory would still give 11 days and 8 + 8 weeks.

The 2026 amendments to the Bangladesh Labour Act, in force since 10 April 2026, raised festival leave from 11 to 13 days (section 118) and maternity benefit to 60 days before and 60 days after the birth (section 46). Rule 110 of the Labour Rules still says 11 days, but where a rule conflicts with the Act, the Act prevails. Greenfield is outside the EPZ, so its policy is outdated. For an EPZ unit of the same group the old numbers would be right, because the EPZ Labour Act 2019 still gives 11 festival days and 8 + 8 weeks; a group can share one policy structure, but each policy must name the law and section that apply. Changing the policy is not the end: tell workers, and update the leave register, the payroll and the maternity benefit calculation. Greenfield Apparels Ltd. is a made-up factory used in the cases and exercises of this course. Decide who in your factory checks policies against new laws, and how often.

Module 5 quiz

Question 1: B. Current, peak and a random month **Why:** The busiest month is almost always in the sample.

Question 2: A. 7 working days **Why:** 7 working days; the EPZ Labour Act also says 7 (section 26).

If either surprised you, look again at how auditors test records and at the wages and hours table before you move on.

Question 3: C. 18 **Why:** EPZ section 175: no one under 18. Under the BLA it is 14, with conditions up to 18.

Question 4: A. A non-compliance in WRAP audits **Why:** Use a camera that stamps both; in other schemes too it is weak evidence.

These two questions check the age rule that differs between the BLA and the EPZ Labour Act, and the evidence a fire drill needs. Module 6 now looks at how buyer codes, Bangladesh law and ILO conventions fit together, and what to do when they differ.

MODULE 6 · LEVEL 2 · PREPARE

Mapping codes to Bangladesh law and the ILO

In this module you will learn

- The rule: the higher protection applies
- Where each topic sits in the five codes
- The BLA, EPZ Act and ILO basis of each topic
- Where buyer codes go beyond the law

Module 6 turns five codes into one checklist. Bangladesh law is the floor, buyer codes often ask for more, and ILO conventions set the direction; where they differ, you follow the rule that protects workers more. You will see where each topic sits in WRAP, amfori BSCI, SMETA, SLCP and Better Work, which sections of the Bangladesh Labour Act and the EPZ Labour Act 2019 stand behind it, and which ILO conventions Bangladesh has ratified. Then come the numbers auditors check most, the places where codes go beyond the law, and how to tell whether the BLA or the EPZ Act covers your factory. A case tests compulsory overtime, and a task asks you to fill in a comparison grid. The full text of every section is free on the labour law pages. Before you start, note which law covers your factory and which codes your buyers use.

The rule: higher protection wins

Law is the floor

- Bangladesh law always applies
- No code can lower a legal right

Codes can add more

- Where a code is stricter, auditors apply it
- ETI 6.1: law or code, whichever protects more

ILO sets the direction

- Ratified conventions bind the State
- Codes draw on ILO fundamental principles

Example: a 2026 exemption suspended the legal hours limits, but the codes' 60-hour limit still applied.

EXPLANATION Every module so far has relied on one rule; here it is in full. Bangladesh law is the floor: it always applies, and no buyer code can lower a legal right, so even if a code set 15 as the minimum age, an EPZ factory could still employ no one under 18. Codes can add more: where a code is stricter than the law, auditors apply the code. The ETI Base Code, which SMETA audits against, writes the rule into clause 6.1 on hours: national law or the code, whichever gives workers greater protection. ILO conventions bind the State that ratifies them, not the factory directly, but every code takes its topics from the ILO's fundamental principles. Work in three steps: settle which law applies, BLA or EPZ; put the buyer's code beside it; and make the stricter rule your policy, citing both sources. Find one topic where your main buyer's code asks for more than the law.

One topic, five codes 1/2

Principle · PA · ETI clause · CAF section · BW = Better Work cluster

Topic	WRAP	BSCI	SMETA	SLCP	BW
Child labour	3	8–9	4	2	Child Labour
Forced labour	2	11	1	2, 5	Forced Labour
Freedom of association	9	3	2	6	FOA and CB
Discrimination, harassment	4, 7	4	7, 9	5	Discrimination
Wages and benefits	5	5	5	4	Compensation

EXPLANATION This table puts each topic side by side in the five schemes, under the number each scheme gives it: the WRAP principle, the amfori BSCI Performance Area, the clause of the ETI Base Code that SMETA audits against, the SLCP section and the Better Work cluster. Child labour, for example, is WRAP Principle 3, BSCI Performance

Areas 8 and 9, ETI clause 4, SLCP section 2 and the Child Labour cluster in Better Work. The point is practical: you do not need a separate policy for each buyer. One policy and one set of records can answer the same row in all five schemes, and a short mapping line at the end of each policy lets you show that to any auditor. The numbers come from the cross-standard map on each scheme page. This week, add a mapping line to one policy, such as child labour.

One topic, five codes 2/2

Principle · PA · ETI clause · CAF section · BW = Better Work cluster

Topic	WRAP	BSCI	SMETA	SLCP	BW
Working hours	6	6	6	3	Working Time
Health and safety	8	7	3	7	OSH
Regular employment	1	10	8	8	Contracts and HR
Management system, true records	1	1	0.A	9	—
Environment	10	12	10.A–B	—	—

One policy and one record set can answer the same row in all five codes.

EXPLANATION Five more rows complete the map. Working hours are WRAP Principle 6, BSCI Performance Area 6, ETI clause 6, SLCP section 3 and Better Work's Working Time cluster, so the mapping line for an hours policy reads: WRAP 6 · BSCI PA 6 · ETI 6 · SLCP 3 · BW Working Time. Health and safety and regular employment follow the same pattern. Two rows are less obvious. SMETA treats true records as a condition of the audit itself (0.A), while WRAP places management systems under Principle 1, compliance with laws, and the SLCP gives them section 9. Environment is WRAP Principle 10, BSCI Performance Area 12 and section 10 of SMETA: 10.A on environmental permits in every SMETA, 10.B in a 4-Pillar audit; this map has no separate environment section for SLCP or Better Work. Write the mapping line for your working hours policy next.

Bangladesh law and ILO conventions 1/2

BLA with the 2026 amendments · EPZ Labour Act 2019 · ratified ILO conventions

Topic	BLA	EPZ	ILO
Child labour	34–44, 284	175	C138, C182
Forced labour	27, 345C, 307B	176	C29, P29, C105
Freedom of association	176, 195, 202, 205	94–123	C87, C98
Discrimination, equal pay	345, 345A–B	197	C100, C111
Violence and harassment	332, 332A, 307A	189	C190

EXPLANATION Each topic also has a home in Bangladesh law and, for the fundamental rights, in an ILO convention. Child labour sits in BLA sections 34 to 44 and 284 and EPZ section 175, with ILO conventions 138 and 182. Forced labour is now banned outright by section 345C, added in 2026 with its penalty in section 307B, alongside the right to resign in section 27; the EPZ Act covers it in section 176, and the ILO in C29, its 2014 Protocol and C105. Freedom of association runs through the BLA's trade union chapter and, in the EPZ, the Workers Welfare Association sections. Discrimination is newly defined in sections 345A and 345B, and section 345 sets equal pay. Violence and harassment are covered by sections 332 and 332A, with the penalty in 307A, and in the EPZ by section 189 on conduct towards women; C190 is the ILO convention on the topic. Check your forced labour policy against section 345C this week.

Bangladesh law and ILO conventions 2/2

BLA with the 2026 amendments · EPZ Labour Act 2019 · ratified ILO conventions

Topic	BLA	EPZ	ILO
Wages and benefits	120–132, 148	54–72	—
Hours and rest	100–108	38–49	—
Leave and maternity	45–50, 115–118	29–33, 50–53	—
Health and safety	51–90A	35, Schedule 2	C155, C187
Termination	3, 4, 19–27	15–24	—

All 10 fundamental conventions are now ratified; C155, C187 and C190 are in force from 20 November 2026.

EXPLANATION The working-conditions topics are set out in detail in both labour laws: wages in BLA sections 120 to 132 and 148, EPZ 54 to 72; hours in sections 100 to 108, EPZ 38 to 49; leave and maternity in sections 45 to 50 and 115 to 118, EPZ 29 to 33 and 50 to 53; health and safety in sections 51 to 90A and, in the EPZ, section 35 and Schedule 2; termination in sections 3, 4 and 19 to 27, EPZ 15 to 24. A dash in the ILO column means no fundamental convention; other ILO standards exist, so check that Bangladesh has ratified one before citing it. On 20 November 2025 Bangladesh ratified C155 and C187 on safety and health and C190 on violence and harassment, which, the ILO says, makes it the first country in Asia to ratify all the fundamental ILO instruments. They bind the State, not a factory directly, but expect buyers and Better Work to ask more on both topics. See the ILO conventions page for the dates.

The numbers auditors check most 1/2

The same in both laws · section numbers on the right

Requirement	Rule	BLA	EPZ
Daily hours	8, up to 10 with OT	100	38
Weekly hours	48, up to 60, average 56 a year	102	40
Weekly holiday	1 day	103	41
Overtime rate	2 × basic, plus DA and ad hoc pay	108	45
Wage payment	Within 7 working days	123	26

Labour Rules: OT needs the worker's consent (rule 99). The 2026 hours exemption has ended.

EXPLANATION Start with what the two laws share. A worker's normal day is 8 hours, up to 10 with overtime (BLA section 100; EPZ section 38), and a normal week is 48 hours, up to 60 with overtime and no more than 56 on average over a year (section 102; EPZ section 40). A factory worker gets one day of weekly holiday. Overtime is paid at twice the basic wage plus dearness allowance and ad hoc pay, if any (section 108; EPZ section 45), and wages within 7 working days of the end of the wage period. Under the Labour Rules, overtime also needs the worker's consent and at least two hours' notice (rule 99). The exemption from the hours sections for BGMEA and BKMEA members ran from 17 April to 16 October 2026 and has ended; before planning peak-season hours, check whether a new notification has been issued. Print both tables and circle the column that applies to your factory.

The numbers auditors check most 2/2

Where the two laws differ · WWA = Workers Welfare Association

Requirement	BLA	EPZ Act
Festival leave	13 days (s.118)	11 days (s.53)
Maternity benefit	60 + 60 days (s.46)	8 + 8 weeks (s.30)
Minimum age	14; to 18 with a fitness certificate (s.34)	18 (s.175)

Requirement	BLA	EPZ Act
Participation Committee	50+ workers, elected (s.205)	Only if there is no WWA executive council (s.122)

Check your sector's minimum wage gazette for wage amounts.

EXPLANATION Here the two laws part ways, and most mistakes happen. Since the 2026 amendments, the BLA gives 13 days of festival leave (section 118) and maternity benefit for 60 days before and 60 days after the birth (section 46); the EPZ Labour Act still gives 11 festival days (EPZ section 53) and 8 weeks before and 8 weeks after the birth (section 30). The minimum age is 14 under the BLA, with a fitness certificate and a token up to 18 (section 34); in an EPZ no one under 18 may be employed (section 175). Outside the zones, a Participation Committee and a Safety Committee are required where 50 or more workers are employed (sections 205 and 90A); inside, a Participation Committee is formed only where the Workers Welfare Association has no executive council (EPZ section 122). Wage amounts come from your sector's minimum wage gazette. Compare your leave policy with the right column today.

Where buyer codes go beyond the law 1/2

Topic	Bangladesh law	What codes add	Seen in
Overtime	Up to 60 h a week, with consent	60 h limit holds even under an exemption	ETI 6, BSCI PA 6
Wages	Sector minimum wage, paid on time	Progress to a living wage: gap analysis, plan	ETI 5, BSCI PA 5
Recruitment fees	Forced labour banned (s.345C)	No worker pays a fee, even to an agent	SMETA, BSCI PA 11

Consent for OT is already law (rule 99); the codes add that OT never replaces regular jobs (ETI 6.3).

EXPLANATION Some buyer requirements go further than Bangladesh law, and they produce findings in factories that follow the law. Overtime: the law allows up to 60 hours a week, only with the worker's consent (rule 99); the ETI Base Code adds that overtime must not replace regular employment (clause 6.3), and its 60-hour limit holds even when a government exemption suspends the legal one. Wages: the law sets the sector's minimum wage; amfori BSCI (Performance Area 5) and SMETA (ETI clause 5) look for progress towards a living wage, usually a gap analysis and a plan. Treat a benchmark as a reference, not a legal claim: the Global Living Wage Coalition's 2025 estimate for urban Bangladesh is Tk 30,459 a month for a family of four with 1.58 earners. Recruitment fees: under the Employer Pays Principle, set out in 2016, no worker pays for a job, even to an agent; the employer bears the cost. Ask five new workers this month whether they paid anyone to get their job.

Where buyer codes go beyond the law 2/2

Topic	Bangladesh law	What codes add	Seen in
Supply chain	Each employer, for its own workers	Code passed on to suppliers and subcontractors	BSCI PA 1, SMETA 8.A
Security	Not a labour law topic	Supply-chain security based on CTPAT	WRAP 12
Records	Registers and forms the Rules require	True records; fakes are zero tolerance	All five schemes

Present each code requirement to management as a buyer requirement, with its cost.

EXPLANATION Three more areas. Supply chain: the law places duties on each employer for its own workers, while amfori BSCI (Performance Area 1, the cascade effect) and SMETA (8.A) expect you to pass the code on to your suppliers and subcontractors and to know where every order is made; unauthorised subcontracting is a common

finding. Security: labour law does not deal with it, but WRAP Principle 12 requires supply-chain security procedures based on the CTPAT programme, such as access control, cargo checks and staff screening. Records: the law requires registers and forms; every scheme adds that records must be true, and treats falsified records and coached answers as zero tolerance. When a code asks for more than the law, present it to management as a buyer requirement and put a cost on it: the orders that depend on the audit. List the code requirements in your factory that go beyond the law, with the buyer who asks for each.

BLA or EPZ: know which law applies

Outside the EPZ

- Labour Act 2006, Rules 2015
- Inspector: DIFE
- Trade unions, Participation Committees
- 2026 amendments apply

Inside the EPZ

- EPZ Labour Act 2019, Rules 2022
- Authority: BEPZA
- Workers Welfare Associations
- BLA's 2026 amendments don't apply

Common mistakes

- BLA sections in an EPZ policy
- Pre-2026 leave in a BLA factory
- Workers under 18 in an EPZ

Every policy, notice and CAP should name the law and sections that apply.

EXPLANATION The first question in any mapping is which law covers the factory. Outside the export processing zones it is the Bangladesh Labour Act 2006 with the Labour Rules 2015: DIFE inspects, workers organise in trade unions and Participation Committees, and the 2026 amendments apply. Inside an EPZ it is the Bangladesh EPZ Labour Act 2019 with the EPZ Labour Rules 2022, under BEPZA, with Workers Welfare Associations, and the BLA's 2026 amendments do not apply. Three mistakes come up again and again: an EPZ factory citing BLA sections in its policies, a BLA factory still using pre-2026 leave numbers, and 16- or 17-year-olds working in an EPZ. Groups with units inside and outside the zones often copy one policy set to both; keep one structure, but two versions. The free policy builder writes policies under either law, and the comparison page lists the differences. Check that every policy in your factory names the right law.

Case: compulsory overtime

Production Manager, Greenfield Apparels Ltd.

"Our hours never cross 60 a week. But in peak season OT is compulsory, and anyone who refuses loses the attendance bonus."

Is this a finding?

A. Yes: OT must be voluntary, and losing the bonus is a penalty for refusing
B. No: hours stay within 60 a week, so section 102 is met
C. Only in WRAP, which has a forced-labour principle

Try it yourself: higher protection wins

Your task

1. Write the BLA and EPZ rule, with its section
2. Add what your main buyer's code asks
3. Circle the rule your factory must follow

From memory first, then check the tables

Topic	BLA factory	EPZ factory	Buyer code
Weekly hours	?	?	?
Festival leave	?	?	?

Topic	BLA factory	EPZ factory	Buyer code
Maternity	?	?	?
Minimum age	?	?	?

Your notes

EXPLANATION Work on paper, then compare with the model answer that follows. For each of the four topics, write what the Bangladesh Labour Act requires in a factory outside the zones and what the EPZ Labour Act 2019 requires inside one, each with its section number. Then add what your main buyer's code says on the same topic; if you do not know, write 'check', which is also a correct answer, and look it up afterwards. Finally, circle the rule that applies in your own factory: the law that covers it, or the code where the code asks for more. Try it from memory first and use the two tables of numbers only to check. The commonest surprises are festival leave and the minimum age.

Model answer: higher protection wins

1 Weekly hours	Both: up to 60, average 56, OT with consent; codes: 60 even in an exemption
2 Festival leave	BLA 13 days (s.118); EPZ 11 days (s.53)
3 Maternity	BLA 60 + 60 days (s.46); EPZ 8 + 8 weeks (s.30)
4 Minimum age	BLA 14, certificate to 18 (s.34); EPZ 18 (s.175)

Where your buyer's code asks for more, the higher protection becomes your policy.

EXPLANATION Weekly hours are the same in both laws: 48 normal hours, up to 60 with overtime and no more than 56 on average over a year, and overtime only with the worker's consent (rule 99, EPZ rule 106); the codes add that their 60-hour limit holds even under an exemption. Festival leave differs: 13 days under the BLA since 2026 (section 118) and 11 in the EPZ (EPZ section 53). Writing 11 for a BLA factory means the 2026 amendments were missed; writing 13 for an EPZ factory means they were applied where they do not apply. Maternity benefit is 60 + 60 days under the BLA and 8 + 8 weeks in the EPZ. Age is often the biggest surprise: in the EPZ the law itself is the strictest at 18 (EPZ section 175), while for a BLA factory some buyer codes ask for more than 14, so check your buyer's code. Compare your grid with this answer and put a section number beside every figure.

Key takeaways

1. Where law and code differ, the higher protection applies
2. Know first whether the BLA or the EPZ Act covers you
3. Codes go further on overtime, wages and recruitment fees
4. One policy and one record set can answer all five codes

EXPLANATION Four points to carry forward. Where the law and a buyer code differ, the rule that protects workers more applies, and no code can lower a legal right. Before you cite any number, know whether the Bangladesh Labour Act or the EPZ Labour Act 2019 covers your factory, because festival leave, maternity benefit, the minimum age and worker organisations differ between them. Buyer codes go further than the law on overtime, wages and recruitment fees, and those differences produce findings even in factories that follow the law. And one policy and

one record set, each with a mapping line, can answer the same requirement in all five codes. Next comes the Module 6 quiz: four questions, each with the reason for its answer.

Module 6 quiz 1/2

1. When the law and a code differ, auditors apply...

- **A.** Whichever protects workers more
- **B.** The law, because it is binding
- **C.** The buyer's code, because it is the contract

2. Festival leave in an EPZ factory is...

- **A.** 10 days
- **B.** 11 days
- **C.** 13 days

Module 6 quiz 2/2

3. Which ILO conventions did Bangladesh ratify on 20 November 2025?

- **A.** C87, C98 and C111
- **B.** C138, C182 and C189
- **C.** C155, C187 and C190

4. The Employer Pays Principle means...

- **A.** Workers pay no recruitment fees
- **B.** Workers pay fees in instalments
- **C.** Buyers pay the workers' wages

Answers and reasons: Module 6

Case: compulsory overtime

Case: A. Yes: OT must be voluntary, and losing the bonus is a penalty for refusing **Why:** Rule 99 needs the worker's consent, every code needs voluntary OT, and a penalty for refusing is a forced-labour sign.

Hours within the legal limit do not make compulsory overtime acceptable, and here the law and the codes agree. The Labour Rules allow overtime up to 10 hours a day only with the worker's consent and at least two hours' notice (rule 99, under section 100). The codes require all overtime to be voluntary, for example ETI clause 6.3 in SMETA and amfori BSCI Performance Area 6, and the SLCP collects data on overtime consent. Every code also bans forced labour, which the ILO defines as work exacted under the menace of a penalty: losing the attendance bonus for refusing is such a penalty, and a typical forced-labour risk indicator. Since 2026, section 345C bans forced labour in the BLA too. A consent form everyone signs on the same day proves little; auditors ask workers whether they can say no. Greenfield Apparels Ltd. is a made-up factory used in the cases and exercises of this course. Check how your factory asks for overtime, and whether anyone lost a bonus for saying no.

Module 6 quiz

Question 1: A. Whichever protects workers more **Why:** ETI clause 6.1 states the rule; no code can lower a legal right.

Question 2: B. 11 days **Why:** EPZ section 53: 11 days. The BLA's 13 days (s.118) do not apply in an EPZ.

If either surprised you, look again at the rule slide and the tables of numbers before you move on.

Question 3: C. C155, C187 and C190 **Why:** Safety and health (C155, C187) and harassment (C190); in force from 20 November 2026.

Question 4: A. Workers pay no recruitment fees **Why:** The employer bears the cost of recruitment, even when an agent recruits.

These two questions check the 2025 ILO ratifications and the Employer Pays Principle. When you move on, the Level 2 exam opens: 10 questions from Modules 3 to 6, pass mark 90%, up to three attempts in 24 hours with a different question set each time. Passing gives you the SCA2 certificate and opens Level 3, which covers audit day and what comes after.

SOCIAL COMPLIANCE AUDIT PREPARATION

Level 3 · Audit and after

About 1.5 hours · Level exam: 10 questions, pass mark 90% · Certificate SCA3

- **M7** Audit day
- **M8** How to score well
- **M9** After the audit: CAP and lasting improvement
- **M10** Wrap-up and next steps

Welcome to Level 3, the last level of Social Compliance Audit Preparation. Level 1 explained what audits are and how the five schemes differ, and Level 2 how to get ready; this level is about audit day and what comes after it. Module 7 follows audit day from the opening meeting to the closing meeting, Module 8 shows where findings cluster in each scheme and how to show a working management system, Module 9 covers corrective action plans that close a finding for good and how to stay ready all year, and Module 10 brings the course together in a 30-day plan. It takes about an hour and a half, and your progress is saved. When you have seen every slide, the Level 3 exam opens, as long as you have passed Level 2: 10 questions, pass mark 90%, and a certificate with the code SCA3 that anyone can check online. If you have your factory's latest audit report, keep it at hand; you will use it in Modules 8 and 9.

MODULE 7 · LEVEL 3 · AUDIT AND AFTER

Audit day

In this module you will learn

- What happens on audit day, step by step, and who does what
- How to open the audit and support the auditor honestly
- Worker interviews and red lines: what the factory must never do
- How to handle findings at the closing meeting

Module 7 is about the audit itself. On the day, the factory has two jobs: open every door and every record, and protect the workers' freedom to speak. You will follow a typical audit day from the opening meeting to the closing meeting, see who from the factory should do what, and learn where support ends and interference begins. Worker interviews get their own slide, because they carry great weight and are where most interference happens. Then come the zero-tolerance red lines, what to do if one is found, and how to disagree with a finding the right way, with evidence. The module ends with two cases, a task on a made-up audit-day log and a quiz. Before you start, think about who in your factory would host the next audit.

A typical audit day

How long it takes depends on headcount and scheme

1. **Opening meeting**
   Scope, agenda, confidentiality, interviews, documents
2. **Site tour**
   Every building and floor, roof, stores, canteen, subcontract areas

3. **Document review**
   Licences, policies, sampled wage, hour and safety records
4. **Worker interviews**
   One-to-one and in groups, chosen by the auditor, in private
5. **Manager interview**
   How hours, wages and subcontracting are decided
6. **Closing meeting**
   Findings explained; evidence shown; next steps and deadlines

> **The factory head should attend both the opening and the closing meeting.**

EXPLANATION Most audits follow the same six steps, though how long each takes depends on headcount and scheme: Module 3 showed that a site of 1,800 workers needs at least 4.5 auditor-days for a 4-Pillar SMETA audit, with 52 workers interviewed. The opening meeting sets the scope and the plan. The tour covers every building and floor, including the roof, stores and any subcontract area. The auditor samples records and compares them with the floor and with what workers say, interviews workers of the auditor's choosing in private, and asks managers how decisions on hours, wages and subcontracting are made. At the closing meeting the findings are explained, and you can still show evidence. The same steps apply to an unannounced visit, so the factory has to be ready on any working day. Write down who from your factory would attend each of the six steps.

Who does what on audit day

Host	The factory head: both meetings, decisions, yes to reasonable requests
Coordinator	Head of compliance: the auditor's one contact; keeps the log
Runners	HR, payroll and EHS: bring records in minutes, as they are
Everyone else	Normal work; managers stay away from the interview room

> **The log has three columns: time, what the auditor asked for or saw, what was given.**

EXPLANATION One clear role each keeps the day calm and the answers consistent. The host is the factory head or GM: present at the opening and closing meetings, able to decide on the spot, and ready to say yes to any reasonable request; the host never waits near the interview room. The coordinator, usually the head of compliance, is the auditor's single contact: they keep the schedule, pass on document requests and never answer for workers. Runners from HR, payroll and EHS fetch records from the document index within minutes and bring them exactly as they are, never completing a record or getting it signed on the way. Everyone else works normally. The coordinator's log, with the time, what the auditor asked for or saw and what was given, helps you match evidence at the closing meeting and recalls the context of each finding when you write the CAP. Prepare a one-page log sheet with these three columns.

Opening meeting: set the tone

Who attends

- Factory head or GM
- Compliance, HR and EHS leads
- Worker representatives, where the scheme asks

What to present

- Buildings, headcount, products
- Every unit and subcontractor
- Changes and the last CAP's status

What to agree

- Agenda and break times
- Interview room; how workers are released
- One contact for document requests

> **Give the true headcount and every unit: a mismatch found later costs trust for the whole day.**

EXPLANATION The first ten minutes set the tone for the day. Bring the factory head or GM, the compliance, HR and EHS leads, and worker representatives (the Participation Committee, the union or, in an EPZ, the Workers' Welfare Association) where the scheme asks for them; it is good practice anyway. Present the factory honestly: buildings, headcount and products, every unit and subcontractor, what has changed since the last audit and where the last CAP stands, because auditors usually start with the previous findings. The headcount matters more than it seems: it sets the auditor-days and the number of interviews, and if payroll later shows more workers, the question becomes what was being hidden. Leaving out a subcontractor or a separate building is just as serious. Agree the agenda, the breaks, the interview room and how workers will be released line by line, and name one contact for document requests. Write your factory's profile on one page and check every number against payroll.

During the tour and document review

Do

- Open every area asked for, locked rooms too
- Bring records quickly, as they are
- Say "I will check" if you do not know
- Fix simple issues at once and log them

Never

- Steer the auditor away from an area
- Edit, sign or create a record
- Send workers home or hide them
- Offer gifts or favours

A problem fixed on the spot usually stays in the report: show it as closed in the CAP.

EXPLANATION Support the auditor, but never steer. Open every area the auditor asks to see, including locked rooms, the roof and store rooms, and bring records quickly and exactly as they are. If you do not know an answer, say "I will check" and come back with the record: a guess that the records later contradict costs more than a short wait. Fixing a simple problem on the spot, such as clearing a blocked aisle, is right; write it in the log, but expect the finding to stay in the report, and show it as closed in the CAP. The other column is where trust is lost: steering the auditor away from an area, editing, signing or creating a record during the audit, even only to complete it, and sending workers home or hiding them are all integrity breaches. Arguing with or pressuring the auditor never helps. A simple lunch on site is normal; anything more, such as a dinner or a gift, can look like an inducement. Share this list with every runner before the next audit.

Worker interviews: protect independence

The auditor chooses

- Chosen from the full list
- Released without delay

Private and safe

- A room away from managers
- No camera, nobody at the door

What workers are asked

- Hours, rest days, wages, pay slips
- Treatment, grievances, fees

No retaliation

- Never ask what a worker said
- Auditors may contact workers later

When workers and records disagree, the auditor investigates the records.

EXPLANATION Worker interviews carry great weight, because they show what records cannot. The auditor chooses whom to interview from the full worker list, mixing departments, genders, shifts and new joiners, who are the best witnesses on recruitment fees, appointment letters and induction. The factory's part is to release each worker without delay, in the order agreed at the opening meeting. The room must be away from management, with no camera, and nobody from management waiting near the door; a manager standing nearby is enough for a finding. Interviews are held in a language the worker speaks, so confirm at booking that the team can interview in Bangla; nobody from management may interpret. Workers are asked about hours, rest days, wages and pay slips, treatment and grievances, age, fees and their freedom to resign. Afterwards, never ask a worker what they said: it invites retaliation, and auditors may follow up with workers later. Check today where your interview room is, and whether the HR office can see it.

Zero-tolerance issues 1/2

Any one can stop the audit, raise an alert or cost the certificate or rating

Child labour

- Workers under the legal minimum age
- Young workers in hazardous work or at night

Forced and bonded labour

- ID papers or wages withheld; debts, deposits
- Workers locked in; no freedom to resign

Imminent danger to life

- Locked or blocked exits
- Structural or electrical danger

Treat every item here as a red line, whatever your scheme calls it.

EXPLANATION Zero-tolerance issues are the red lines of every scheme. Any one of them can stop the audit, raise an alert to buyers, or cost the factory its certificate or rating; the names and exact lists differ by scheme. The first three are about people's lives and freedom. Child labour means anyone under the legal minimum age, which is 14 under the BLA and 18 in an EPZ, or young workers in hazardous work or at night. Forced and bonded labour includes withholding ID papers or wages, debts and deposits, locking workers in, or not letting them resign. Imminent danger to life covers locked or blocked exits and structural or electrical danger, the lessons of Tazreen and Rana Plaza. None of these can be prepared away on the day of an audit: they are prevented by the systems from Levels 1 and 2, such as age checks at hiring, unlocked exits and a daily floor walk. Ask yourself which of these three your factory checks every day, and how you know.

Zero-tolerance issues 2/2

Integrity breaches

- Falsified records, double books
- Coaching or threatening workers
- Bribery, or an attempt at it

Access denied

- Refusing entry to an area or a PCA
- Withholding records that were asked for

Severe abuse

- Physical or sexual abuse
- Serious violations of freedom of association

Exact lists differ by scheme; amfori BSCI auditors raise an alert within 24 hours.

EXPLANATION The other three red lines are about honesty and respect. Integrity breaches include falsified records or a second set of books, coaching or threatening workers, and bribery or an attempt at it; one breach found on the day can void the whole audit, however good everything else is. Access denied means refusing entry to an area or to WRAP's unannounced Post-Certification Assessment, or withholding records the auditor asks for. Severe abuse covers physical or sexual abuse and serious violations of freedom of association, such as dismissing workers for organising. In amfori BSCI the auditor raises an alert on the amfori platform within 24 hours, so the buyer learns of it quickly whatever the factory does. The rule also runs the other way: if an auditor asks for a bribe or a gift, do not give it; note what happened, with the time and witnesses, and report it to the audit firm's ethics channel or to APSCA, which accepts anonymous reports. Read your own scheme's zero-tolerance list this week.

If a red line is found

1 **Make it safe now**	Unlock, clear or stop, in front of the auditor; note the time
2 **Hide nothing**	No new records, no moving workers, no "please don't write it"
3 **Fix the root cause**	Start the CAP the same week; tell the buyer yourself

A child worker is never simply dismissed: remediation follows the buyer's and the scheme's guidance.

EXPLANATION Finding a red line during an audit is serious, but how the factory responds still matters. First, where lives are at risk, make it safe at once: unlock the exit, clear the area or stop the work, in front of the auditor, and note

the time; photos help later. Second, hide nothing. Changing a record, moving workers out of sight or asking the auditor not to write it down each counts as a new integrity breach, on top of the first finding. Third, go after the root cause: start the CAP the same week, and tell the buyer yourself rather than letting them hear it first from an alert. If a child worker is found, never simply dismiss the child, which can push them into worse work: remediation in the child's interest, such as schooling, support for lost income and a return to work at the legal age, follows the buyer's and the scheme's guidance, as Level 1 explained. Agree now who in your factory may stop work on the spot.

Closing meeting: understand, clarify, plan

Understand

- Which requirement, which evidence?
- Write it in your log
- Confirm grading and deadline

Clarify with evidence

- Show a record now if it exists
- Disagree politely, with documents
- Use the dispute route if needed

Plan

- Desktop or on-site follow-up?
- Start the CAP the same week
- Thank the auditor and workers

Signing the closing summary confirms the meeting took place; you can note any disagreement on it.

EXPLANATION The closing meeting decides how well you can fix what was found. For every finding, ask which requirement it falls under and what evidence the auditor saw, write both in your log, and confirm the grading and the deadline. If you have a record that answers the finding, show it now; the auditor can only weigh evidence that is in front of them. If you still disagree, say so politely, with documents, and write your disagreement on the closing summary: signing it confirms that the meeting took place, not that you accept every finding. Formal disputes have their own routes and time limits, such as 2 working days after the on-site verification in SLCP, or the audit firm's appeal procedure in other schemes. Arguing, or complaining to the buyer before the report is out, does not replace evidence. Agree whether follow-up will be a desktop review or a visit, start the CAP within the same week, and thank the auditor and the workers. Add a findings page to your log sheet now.

Case: the HR manager wants to pick the interviewees

HR Manager, Greenfield Apparels Ltd.

"The auditor asked for the worker list. Let me give her 20 names of our experienced operators: they speak well."

What should the factory give the auditor?

A. A short list of experienced workers who can explain the factory's systems well

B. The full current worker list, new joiners included, for the auditor to choose

C. The full list without this month's new joiners, who do not know the rules yet

Case: a locked exit found during the tour

Admin Manager, Greenfield Apparels Ltd.

"The auditor found the cutting-floor side exit padlocked. The guard says it was locked to stop fabric theft."

What should the factory do?

A. Unlock it now, accept the finding, fix the cause with push-bar doors

B. Explain the theft problem and ask the auditor not to record the exit

C. Unlock it once the auditor has left, and hang the key by the door

Try it yourself: spot the interference

Your task

1. Mark each entry: support (S) or interference (I)
2. For each I, write what should have happened
3. Circle the one that could void the audit

Greenfield (made up): the coordinator's log from audit day

- 09:10 Full worker list given: 1,812 names
- 09:40 Roof door opened on request
- 10:15 Aisle cleared at line 7; logged
- 11:00 HR manager waits at the interview door
- 11:30 Payroll signs a missing OT sheet
- 12:30 Simple lunch in the factory canteen
- 14:00 Chosen worker on leave: record shown
- 17:30 Supervisor asks workers what they said

Your notes

EXPLANATION Work on paper, then compare with the model answer that follows. Here is the coordinator's log from a made-up audit day at Greenfield. Read each entry and mark it S if it supports the audit honestly, or I if it interferes with it. For every I, write what should have happened instead, using the do and never lists from this module. Then circle the one entry that on its own could void the whole audit. Some entries are close calls on purpose: a fix made on the spot, a lunch, a chosen worker who is on leave. For each moment, think about what the auditor sees and what a worker would feel. If you have been through an audit day yourself, add one entry from your own experience, without names, and mark it too.

Model answer: the audit-day log

Support	09:10, 09:40, 10:15, 12:30 and 14:00: honest help
11:00	Interference: managers stay away from the interview room
11:30	Falsification, which can void the audit: show the gap instead
17:30	Retaliation risk: learn from the findings, never from workers

10:15 is right, but the blocked aisle usually stays in the report as a closed finding.

EXPLANATION Five entries are honest support. Giving the full list (09:10) and opening the roof (09:40) are exactly what the auditor needs. Clearing the aisle and logging it (10:15) is right, although the finding usually stays in the report as closed. A simple lunch in the canteen (12:30) is normal. Telling the truth about a chosen worker who is on leave, and showing the record (14:00), keeps trust; sending someone else would not. Three entries are interference. The HR manager waiting at the interview door (11:00) is enough for a finding, because workers cannot speak freely with a manager outside. Signing a missing OT sheet during the audit (11:30) is falsification, and the one entry that could void the audit: show the gap and fix the procedure instead. A supervisor asking workers what they said (17:30) invites retaliation; learn from the findings at the closing meeting instead. Compare your marks, and note any entry you judged differently.

Key takeaways

1. Give the true headcount and every unit at the opening
2. The auditor chooses the workers; never coach, watch or punish
3. Fix on the spot, but expect the finding to stay
4. At the closing, clarify with evidence; never argue

EXPLANATION Four points to carry forward. Open the audit honestly: the true headcount, every unit and subcontractor, and the status of the last CAP, because a mismatch found later costs trust for the whole day. Protect the interviews: the auditor chooses the workers, managers stay away, and nobody asks workers afterwards what they said. Fix simple problems on the spot and log them, but expect the finding to stay in the report, and close it in the CAP. And at the closing meeting, clarify with evidence and write down any disagreement; arguing never changes a finding, but a document might. Behind all four is one idea: on audit day the factory's job is to open every door and every record, and to protect the workers' freedom to speak. Next comes the Module 7 quiz: four questions, each with the reason for its answer.

Module 7 quiz 1/2

1. Who chooses the workers to interview?

- **A.** HR, from the payroll list
- **B.** The Participation Committee
- **C.** The auditor

2. During the audit, the factory may...

- **A.** Fix a blocked aisle and log it
- **B.** Create a record that is missing
- **C.** Keep a supervisor in the interview room

Module 7 quiz 2/2

3. A locked emergency exit is...

- **A.** A minor finding to fix in the CAP
- **B.** An imminent danger and zero tolerance
- **C.** Only an observation if unlocked at once

4. If you disagree with a finding at the closing, you should...

- **A.** Refuse to sign the closing meeting record
- **B.** Complain to the buyer before the report
- **C.** Show evidence and note your disagreement

Answers and reasons: Module 7

Case: the HR manager wants to pick the interviewees

Case: B. The full current worker list, new joiners included, for the auditor to choose **Why:** Choosing interviewees is the auditor's right; a filtered list is interference and is easy to spot against payroll.

Choosing whom to interview belongs to the auditor. A short list of good speakers is interference and, if discovered, can be treated as coaching or obstruction. It rarely works anyway, because the list is checked against payroll, attendance and the gate record, so a missing group stands out. Leaving out new joiners seems harmless, but they are exactly the workers auditors look for: the best witnesses on recruitment fees, appointment letters and induction training. Give the full, current list, then plan the practical side: release workers line by line as agreed at the opening meeting, and if someone the auditor picks is on leave, say so and show the leave record; never send someone else instead. If a supervisor tries to sit in the interview room, ask them to leave at once. Greenfield Apparels Ltd. is a made-up factory used in the cases and exercises of this course. Check that your current worker list matches this month's payroll.

Case: a locked exit found during the tour

Case: A. Unlock it now, accept the finding, fix the cause with push-bar doors **Why:** A locked exit is an imminent danger to life: open it now, then fix the cause for good.

A locked exit is an imminent danger to life and a zero-tolerance issue in most schemes. Unlocking it at once protects the workers on that floor; accepting the finding and showing a lasting fix is what closes it. The guard's reason is real, but the answer to theft is not a padlock: use alarmed push-bar (panic) hardware that sounds when the door opens, CCTV on the door and a written procedure for the guards. Asking the auditor not to record it raises an integrity question of its own, and a key on a hook does not make a locked exit safe in smoke and panic. Remember Tazreen Fashions from Level 2: in the Clean Clothes Campaign's account, the gate was locked. Once unlocked, the finding usually stays in the report; show it as closed in the CAP, with an exit check added to the daily floor walk. Greenfield Apparels Ltd. is a made-up factory used in the cases and exercises of this course. Walk your floors today and check that no exit is locked while people are inside.

Module 7 quiz

Question 1: C. The auditor **Why:** The auditor chooses from the full list; if HR or a committee chooses, the interviews are not free.

Question 2: A. Fix a blocked aisle and log it **Why:** A fix with a record of it is right; making a record is fraud, and a supervisor in the room is interference.

If either surprised you, look again at the worker interview slide and the do and never list before you move on: the auditor chooses the workers, and a fix on the spot is welcome, but a record made during the audit never is.

Question 3: B. An imminent danger and zero tolerance **Why:** It is a risk to life, zero tolerance in most schemes: unlock it at once, then fix it for good.

Question 4: C. Show evidence and note your disagreement **Why:** Signing means the meeting took place; evidence and a written note are the right route.

These two questions check the red lines and the closing meeting. A locked exit is opened at once, whatever the reason for the lock, and a finding you disagree with is answered with evidence, not argument. Module 8 now turns to where findings come from in each scheme, and how to score well the honest way.

MODULE 8 · LEVEL 3 · AUDIT AND AFTER

How to score well

In this module you will learn

- Where findings cluster in each of the five schemes
- What a good result means in each scheme
- The six links of a management system that auditors look for
- Ten quick wins that help in every scheme

Module 8 is about results. A good result does not come from decorating the factory in the last week; it comes from knowing where findings pile up and fixing the procedures behind them well in advance. You will see where findings cluster in each of the five schemes in Bangladesh, what the data says about wages, hours and worker voice, and what a good result means in each scheme, from a WRAP certificate to an amfori BSCI A or B. Then comes the chain auditors look for behind every fix: policy, responsibility, procedure, training, records and review. Ten quick wins follow that help in every scheme. The module ends with a rating case, a task on a repeat finding and a quiz. Before you start, find the list of findings from your factory's last audit.

Where findings cluster

The usual pattern in Bangladesh export factories, from rmgcode.com's common-findings guides

WRAP	Principle 8 (PPE use) and 12 (security); then hours and the law
amfori BSCI	Management system, worker voice and grievances, OSH
SMETA	Health and safety first; then hours and the day off
SLCP	Answers changed at verification; laws marked N/A
Better Work	OSH first; then overtime, leave and wage records

EXPLANATION Findings are not spread evenly, and knowing the pattern tells you where to look first. rmgcode.com's common-findings guides describe the usual picture in Bangladesh export factories; it is a pattern, not any one factory. In WRAP, most findings fall under Principle 8, health and safety, especially PPE use, and Principle 12, security, then hours and legal compliance. In amfori BSCI the repeat gaps include the social management system, worker representation and grievances, and occupational health and safety. SMETA findings are led by health and safety, then hours over the legal limit and no day off in seven. In SLCP, answers change at verification when they were not taken from documents, and legal questions get marked not applicable without checking the law. Better Work finds most in OSH. Open the guide for your scheme and compare it with your last report: WRAP, amfori BSCI, SMETA or Better Work.

What the data says

Sedex data from more than 60,000 SMETA audits worldwide, to September 2025

46%
of sites had wage issues
They can point to hidden subcontracting

16%
had excessive working hours
The legal cap here is 60 hours a week

30%
fewer issues
With freedom of association respected

38%
fewer critical issues
With **gender-balanced** supervisors

Global figures, and associations rather than proof of cause.

EXPLANATION These figures come from Sedex, which runs SMETA, and cover more than 60,000 SMETA audits worldwide up to September 2025, so they are global, not Bangladesh rates. Wage issues were found at 46% of sites, and Sedex notes they can point to hidden subcontracting or worse. Excessive working hours were found at 16%; in

Bangladesh the limit is 60 hours a week, overtime included (BLA section 102). Health and safety findings are usually the most numerous, but the serious ones are more often about wages and hours, as the QIMA figure in Level 1 showed. Two more numbers matter for how you run the factory: sites that respect freedom of association had 30% fewer issues, and sites with equal numbers of women and men in supervisory roles had 38% fewer critical issues. These are associations, not proof of cause, since a well-run factory does many things well at once. Still, worker voice and good management are part of a good result. Count how many of your last findings were about wages and hours.

What a good result means

Scheme	A good result	Focus on
WRAP	A certificate, issues closed	Principles 5, 6 and 8 first; a security programme
amfori BSCI	An A or B: no follow-up audit	No area at C, D or E; the crucial questions
SMETA	Few non-compliances, closed fast	Daily H&S checks; proof past NCs are closed
SLCP	Accurate data, few corrections	Answers from documents; the law before N/A
Better Work	No publicly reportable issues	Zero on the 22 issues published everywhere

EXPLANATION Each scheme reports its result differently, so aim at the right target. WRAP issues a certificate; major problems under Principles 5, 6 and 8, wages, hours and health and safety, need an on-site follow-up, so fix those first and build the security programme that Principle 12 asks for. amfori BSCI rates each performance area from A to E and then the whole audit. An A or B needs no follow-up audit; with a C, D or E the factory sends an improvement plan within 60 days and has a follow-up within 2 to 12 months. SMETA has no pass or fail: you get a list of non-compliances and a corrective action plan report, so a good result is few findings, closed fast. SLCP has no score at all; a good result is data that barely changes at verification. Better Work's aim is no publicly reportable issues; treat the 22 published in every country as red lines (Better Work public reporting). Write your scheme's target in one line.

Show a management system, not just a fix

Behind every requirement, auditors look for the same chain

1. **Policy**
   Written, approved, dated, in Bangla, explained
2. **Responsibility**
   A named person with the authority and time
3. **Procedure**
   Step by step, used daily, such as a weekly OT cap
4. **Training**
   Owners, supervisors and workers, with attendance
5. **Records**
   Proof it ran: registers, logs, minutes, photos
6. **Review**
   A monthly check and management review

When you close a finding, add its missing link: that stops it coming back.

EXPLANATION A fix that rests on one person's effort fades as soon as attention moves elsewhere. That is why auditors look behind each requirement for the same chain of six links. A policy that is written, approved, dated, in Bangla and explained to workers. A named person responsible, with the authority and the time to act. A procedure: the step-by-step method used every day, such as overtime approval with a weekly cap. Training for the owners, supervisors and workers, with attendance recorded. Records that prove the procedure ran: registers, logs, minutes

and photos. And a review: a monthly check and a management review, with action when targets are missed. SMETA's management systems matrix asks for the same links, and an amfori BSCI "yes" needs policy, practice and records together. When you close a finding, look for the missing link and add it; that is what stops the finding coming back. Pick one requirement and check which of the six links your factory can show today.

Ten quick wins 1/2

#	Quick win	Helps with
1	Match payroll, time cards and the gate register monthly	Wages, hours, honest records
2	Fire drills with dated, timed photos and exit times	Health and safety
3	A committee elected by workers; minutes with follow-up	Freedom of association
4	A grievance log with each answer and closing date	Worker voice, treatment
5	Proof of age in every file, checked against the worker	Child labour

Quick to start, not to sustain: each needs an owner and a monthly check.

EXPLANATION These ten quick wins help in almost every scheme, and half of them cover wages, hours and health and safety, where findings are most numerous or most serious. Number 1: match payroll, time cards and the gate register every month; this catches most wage and hour problems before an auditor does. Number 2: run fire drills with date- and time-stamped photos and the time it took to get everyone out. Number 3: let workers elect their committee, and keep minutes that show decisions and what was done about them. Number 4: keep a grievance log in which every case has an answer and a closing date. Number 5: keep proof of age in every personnel file, and check that it matches the worker in front of you. Each is quick to start, but none lasts without an owner and a monthly check; within a few months it slips back. Mark the ones your factory already does, and ask whether each would survive an auditor's "show me the last three months".

Ten quick wins 2/2

#	Quick win	Helps with
6	SDS, labels and containment wherever chemicals are used	Health and safety, environment
7	PPE issue records and daily checks that it is worn	Health and safety
8	Policies posted and explained in Bangla, with training records	Management system
9	Proof that every past CAP item is closed	Every scheme
10	A list of subcontractors, with checks on their compliance	Transparency

Start with two, such as numbers 1 and 9, each with one named owner.

EXPLANATION Number 6: keep the safety data sheet, a label and secondary containment wherever chemicals are used, not only in the store. Number 7: record every PPE issue, and have supervisors check every day that it is worn; PPE issued but not checked is the classic repeat finding. Number 8: post your policies in Bangla, explain them to workers and keep the training records; the policy builder can help with the first drafts. Number 9: keep proof that every item of the last CAP is closed, because auditors usually start with the previous findings. Number 10: keep a list of all subcontractors and check their compliance, since hidden subcontracting is a zero-tolerance risk. Do not try to start all ten at once; none will get done. For most factories the best first two are numbers 1 and 9, each with one named owner, and both come back in the 30-day plan in Module 10. Choose your two now and write a name beside each.

Case: can this factory get an A?

Compliance Manager, Sagarika Knit (EPZ)

"In our last amfori BSCI audit, 8 areas got an A but PA 6, working hours, got a D. The overall was C. Management asks why we can't get an A next time."

What is the honest answer?

A. Yes, even without changing hours: 8 areas at A carry the result

B. Only crucial questions count, so focus on child labour and fire

C. Not while any area is C, D or E: fix why hours run long first

Try it yourself: find the missing link

Your task

1. Mark each link: in place, weak or missing
2. Ask what evidence an auditor would see
3. Write one change that stops it coming back

Greenfield (made up): extinguishers overdue for refill, again

Link	What Greenfield has	Mark
Policy	Signed and dated	?
Responsibility	"The admin department"	?
Procedure	Refill when someone notices	?
Training	Fire-fighter training only	?
Records	A tag on each; no list	?
Review	None	?

Your notes

EXPLANATION Work on paper, then compare with the model answer that follows. Greenfield Apparels Ltd. (made up) has had the same finding in three audits in a row: fire extinguishers past their refill date. Each time the factory refilled the overdue units and closed the CAP, and each time the finding came back. The table shows what the factory has for each of the six links. Mark each link as in place, weak or missing, using the definitions from the management system slide: a responsibility needs a named person, a procedure needs a method used every time, and a review needs someone checking every month. Then write one change to the system, not one more refill, that would stop the finding coming back. Be careful with "in place": ask what evidence an auditor would see for it. When you have finished, do the same for one repeat finding from your own factory's last audit.

Model answer: the missing links

In place	Policy; training, though it leaves out expiry checks
Weak	Responsibility: no named person. Records: tags, no list
Missing	Procedure: refilled only when noticed. Review: none
One change	A register with an expiry column, one named owner and a monthly check

> **"Retrain everyone" is a weak answer: the gaps are the procedure and the review.**

EXPLANATION Two links are in place: the policy is signed and dated, and the fire-fighting training runs, though it does not cover checking expiry dates. Two are weak. "The admin department" is not a named person, so nobody owns the task; and a tag on each extinguisher is a record, but with no central list nobody can see which units are due. Two are missing: there is no procedure, because units are refilled only when someone happens to notice, and there is no review, because nobody checks every month whether the fix is working. One change closes it: an extinguisher register with an expiry column, one named owner such as the Fire Safety Officer, and a list at each monthly safety committee meeting of the units expiring in the next 30 days. "Retrain everyone" is a weak answer, because training was never the problem. Most repeat findings have an empty review box. Check whether yours does.

Key takeaways

1. Know where findings cluster in your scheme
2. Show the whole chain, from policy to review
3. Start two quick wins, each with one owner
4. In amfori BSCI, one weak area blocks an A

EXPLANATION Four points to carry forward. Know where findings cluster in your scheme: health and safety findings are the most numerous, wages and hours the most serious, so both come first. Show auditors the whole chain behind every requirement, from a policy to a monthly review, because a fix without a system slips back. Start two quick wins, not ten, each with one named owner; for most factories that means matching payroll, time cards and the gate register every month, and proof that every past CAP item is closed. And remember how ratings work: in amfori BSCI one area at C, D or E blocks an overall A, so the weakest area deserves the most attention. None of this means arranging answers for the auditor. Answers that do not match reality come out in worker interviews and records, and then they become an integrity problem. Write down your two quick wins and their owners before you take the quiz.

Module 8 quiz 1/2

1. In Bangladesh, most WRAP findings fall under...

- **A.** Principles 2 and 3
- **B.** Principles 8 and 12
- **C.** Principles 9 and 10

2. Which topic brings the most SMETA findings?

- **A.** Business ethics
- **B.** Freedom of association
- **C.** Health and safety

Module 8 quiz 2/2

3. A good SLCP result means...

- **A.** Few corrections at verification
- **B.** A high score in every section
- **C.** A pass from the verifier's review

4. Which links turn a one-off fix into a system?

A. New posters in every section
B. Review and records
C. A thicker file for the auditor

Answers and reasons: Module 8

Case: can this factory get an A?

Case: C. Not while any area is C, D or E: fix why hours run long first **Why:** An overall A needs at least 7 areas at A and none at C, D or E.

Under the amfori BSCI rating rule, an overall A needs at least 7 performance areas at A and none at C, D or E; even a B allows no area at D or E. With PA 6 at D, the overall result is C however good the other areas are. The majority of areas does not decide the result, and although the crucial questions weigh heavily, they are not the whole rule. With a C, the factory sends an improvement plan within 60 days and has a follow-up audit within 2 to 12 months, where working hours are reviewed again. So the fastest honest route is to fix why hours run long, usually production planning, and show several months of hours data at the follow-up: a weekly overtime cap in the plan, and the share of workers above 60 hours falling. Sagarika Knit (EPZ) is a made-up factory; in an EPZ the same rating rule applies, with the EPZ Labour Act for the law. Find your own weakest performance area and ask what keeps it there.

Module 8 quiz

Question 1: B. Principles 8 and 12 **Why:** Principle 8, health and safety (above all PPE use), and Principle 12, security.

Question 2: C. Health and safety **Why:** PPE, machine guards, aisles and chemical containment lead; then hours.

If either surprised you, look again at the slide on where findings cluster before you move on: health and safety findings are the most numerous in WRAP and SMETA, and knowing that tells you where your daily floor checks should start.

Question 3: A. Few corrections at verification **Why:** SLCP has no score or pass: accurate data barely changes at verification.

Question 4: B. Review and records **Why:** Someone checks monthly that the fix works, and there is proof of it.

These two questions check what a good result means when there is no score, and what makes a fix last. A finding closed without a review and records usually comes back at the next audit. Module 9 now turns to the corrective action plan: how to find the root cause, and how to write a CAP that closes a finding for good.

MODULE 9 · LEVEL 3 · AUDIT AND AFTER

After the audit: CAP and lasting improvement

In this module you will learn

- The six steps from a finding to its closure
- How to find a root cause the factory controls
- What makes a CAP strong, and each scheme's deadlines
- Three routines that keep you ready all year

Module 9 is about what happens after the audit. The aim of a corrective action plan, or CAP, is not to close a finding on paper but to stop it coming back. Every CAP line needs a root cause the factory controls, a correction of this case, a change to the procedure, one owner, a date and evidence. You will follow the six steps from finding to closure, take a real finding down to its root cause with the 5 Whys, and compare strong and weak CAP lines. Then come each scheme's follow-up deadlines, and three routines that keep a factory ready all year round. The module ends with a case, a task in which you write a complete CAP line, and a quiz. Before you start, find one CAP line from your factory's last audit; you will test it against this module.

From finding to closure

1. **Understand**
   The requirement, evidence, grading and deadline
2. **Root cause**
   Ask why until you reach what you control
3. **Correct**
   Fix this case now, such as paying the OT owed
4. **Prevent**
   Change the system, such as a locked payroll formula
5. **Assign**
   One owner, a date and, if needed, a budget
6. **Prove**
   Evidence of the fix and the system, on time

Prevent and Prove are the two steps most often missing.

EXPLANATION Every finding goes through the same six steps on its way to closure. Understand it first: which requirement, what evidence the auditor saw, how it was graded and when it is due. Find the root cause by asking why until you reach something the factory controls: a policy, people, a process or resources. Correct this case now, for example by paying the overtime difference to the workers affected. Prevent it happening again by changing the system, for example by locking the payroll formula and checking it every month. Assign one owner, a date and, where needed, a budget. Prove it with evidence that shows both the fix and the system working, sent within the scheme's deadline. Words vary: ISO 9000 calls fixing this case a correction and removing the cause a corrective action, so use the words your buyer's CAP format asks for. Prevent and Prove are the steps most often missing. Check which of the six your last CAP line covers.

5 Whys: an example 1/2

Finding: 70 workers above 60 hours in the peak week

Why?	Answer
1. Why above 60 hours?	Lines ran late for six days to meet a shipment

Why?	Answer
2. Why was the shipment at risk?	The order was taken without a capacity check
3. Why was capacity not checked?	Planning has no rule linking orders to legal hours
4. Why is there no rule?	OT limits are seen as HR's job, not planning's

Stop when the answer is in the factory's control and about a system, not a person.

EXPLANATION This is the finding from Greenfield's mock audit in Module 4: 70 workers above 60 hours in the peak week of September. Read each why and answer it yourself before you read the slide's answer. The first answer, lines running late to meet a shipment, is a symptom. The second, an order taken without a capacity check, comes closer. The third and fourth show where the cause sits: planning has no rule that links orders to legal hours, because overtime limits are treated as HR's job. Five is not a rule. Stop when the answer passes three tests: the factory controls it, it is about the system rather than a person, and without it the finding would not have happened. "The buyer's lead time is short" is not a final answer, so ask once more what the factory controls. "The worker was careless" blames a person, so ask which procedure made the mistake possible. Try the three tests on the fourth answer.

5 Whys: an example 2/2

Finding: 70 workers above 60 hours in the peak week

Why?	Answer
5. Root cause	No hours control in planning; no weekly OT cap per worker
Corrective action	Review pay for the workers affected; give rest days
Preventive action	A weekly OT cap in planning, a capacity check before orders, a weekly HR and planning review

"HR will monitor hours" fails: HR cannot stop overtime that planning creates.

EXPLANATION The root cause sits in production planning, not in HR: there is no control of hours in planning and no weekly overtime cap per worker. Now the CAP writes itself in two parts. The corrective action puts this case right: review the pay of the workers affected, so that every overtime hour is paid at the legal rate (BLA section 108), and give them their rest days. The preventive action changes the system: a weekly overtime cap built into the planning system, a capacity check before any order is confirmed, and a short weekly review between HR and planning. A CAP that only says "HR will monitor hours" would fail, because HR cannot stop overtime that planning creates. If the buyer's short lead times are part of the cause, the CAP can also show that the factory raised them with the buyer in writing. Write the corrective and the preventive action for one finding from your last audit.

Strong CAP vs weak CAP

Strong CAP

- A clear root cause in one sentence
- Fixes this case and changes the procedure
- One named owner and a realistic date
- Evidence listed: records, photos, sheets
- A check 1 to 3 months later

Weak CAP

- "Care will be taken in future"
- "Training will be given", nothing more
- Only a photo of a new poster
- Owner: "Management"
- A date past the scheme's deadline

EXPLANATION Each weak line misses one of five parts: a root cause, a correction, a prevention, an owner with a date, and evidence with a later check. Take the 60-hour example. "Carelessness" as a root cause becomes "production planning has no weekly overtime limit per worker", and "Management, soon" becomes "Planning Manager, 30 November". "Care will be taken in future" promises nothing anyone can check. "Training will be given" on its own is not prevention either: without a change to the procedure and to supervision, training fades. A photo of a new poster

is weak evidence; show records that the new procedure is running, such as a month of checklists. And check again one to three months after closure that the fix is holding, because auditors read a finding that comes back as a CAP that did not work, and repeat findings may be graded more strictly. Take one CAP line from your own factory and find which of the five parts it misses.

Case: pick the best CAP

Finding, WRAP Principle 8

"The March and June fire drill photos have no date or time, and the evacuation time was not recorded."

Which CAP line is best?

A. The Safety Officer will take clearer photos and file them with attendance

B. A drill form with exit times, a time-stamped camera, owner, date, review

C. Write the dates on the March and June photos and have them signed

Follow-up deadlines by scheme 1/2

Scheme	How a finding closes	When
WRAP	Desktop review; on-site for major issues under Principles 5, 6, 8	Evidence within 30 days of the audit
amfori BSCI	With C, D or E: a follow-up audit, always covering PA 5, 6 and 7	Within 2–12 months; amfori advises 2–3
SMETA	As set for each NC: desktop review or on-site follow-up	The time written in the report

Count WRAP's 30 days from the audit, not from the report.

EXPLANATION Each scheme closes findings its own way, and the clock starts earlier than many factories think. In WRAP the evidence is due within 30 days of the audit, not of the report: if the audit was on 3 March, the evidence is due by 2 April, so start the CAP on the day of the closing meeting. Most WRAP findings close by a desktop review of photos and documents, but major issues under Principles 5, 6 and 8 need an on-site follow-up. In amfori BSCI a C, D or E rating brings a follow-up audit within 2 to 12 months, and amfori advises 2 to 3. It covers the performance areas with findings and always PA 5, 6 and 7, fair pay, working hours and health and safety, so ask for the scope in writing. In SMETA each non-compliance carries its own method and time in the report. Note your scheme's rule before you go on.

Follow-up deadlines by scheme 2/2

Scheme	How a finding closes	When
SLCP	No CAP of its own; buyers act on the verified data	Disputes within 2 working days of verification
Better Work	One improvement plan with the bipartite committee	Progress Report 1 in month 5; Report 2 in months 11–12

Put every deadline in the compliance calendar the day the report arrives.

EXPLANATION SLCP has no corrective action plan of its own. The verified data goes to the buyers you share it with, and each buyer decides what action to ask for. What SLCP does have is a short window for disagreement: a dispute about the verified data must be raised within 2 working days of the on-site verification. Better Work works through one improvement plan, agreed with the factory's bipartite committee and supported by the Enterprise Advisor's visits; the factory submits Progress Report 1 itself in month 5, and Better Work issues Progress Report 2 in months 11 to 12. Many buyers also run their own CAP follow-up on top of the scheme, so check each buyer's manual as well.

Whatever the scheme, the habit is the same: put every deadline in the compliance calendar on the day the report arrives, with an owner beside each date. Open your calendar now and add the dates from your last report.

Stay ready all year

Compliance calendar

- Licence expiry and renewals
- Audit windows and follow-ups
- Drills, meetings, training

Monthly risk KPIs

- Workers above 60 hours: 0
- Wages paid on time: 100%
- CAP items past due: 0

Internal audit

- One topic a month, all in a year
- By someone independent
- Results to management review

Thirty minutes a week beats three weeks of panic before the window.

EXPLANATION Readiness is cheapest when it is routine, and three habits keep a factory ready on any working day. A compliance calendar holds every licence expiry and renewal, audit windows and follow-up dates, drills, committee meetings and training; the compliance tracker can keep it for you. Monthly KPIs should measure risk, not activity, with targets that are usually 0 or 100%: the share of workers above 60 hours a week (target 0), wages paid on time (target 100%), grievances closed by the promised date, and open CAP items past due (target 0). "Total overtime paid" shows activity, not risk. Never make fewer complaints the target, because zero complaints often means workers do not trust the system. An internal audit covers one topic a month and the whole standard in a year, done by someone independent of the area, with the results taken to the management review; the factory audit tool can help. Choose one KPI you will start tracking on Monday.

Try it yourself: write a CAP that closes

Your task

1. Ask why until you reach a cause you control
2. Fill in each part of the CAP line
3. Check it against the weak CAP list

Finding (made up): third-floor exit blocked by cartons

Part	Your answer
Root cause	?
Correction	?
Prevention	?
Owner and date	?
Evidence and check	?

Your notes

EXPLANATION Work on paper, then compare with the model answer that follows. During an audit at Greenfield Apparels Ltd. (made up), the auditor found the third-floor exit blocked by cartons of finished goods. The cartons were moved within minutes, but the finding stays in the report, and the CAP must stop it happening again; an exit must be kept clear at all times (BLA section 62). Start with the 5 Whys and keep going until you reach a cause the factory controls; most people stop too early, at "there was no space". Then fill in each part of the CAP line: the root cause, the correction of this case, the prevention, one owner with a date within the scheme's deadline, and the

evidence you will send, with a later check. Finally, check your line against the weak CAP list, and take off one mark for each weak sign, such as "loaders were careless" as the root cause or "Admin" as the owner.

Model answer: a CAP that closes

Root cause	No plan for storing finished goods; exit zone not marked
Correction	Cartons moved at once, with photos; every floor checked
Prevention	Yellow no-storage zones, an overflow area, a shift checklist
Owner and date	Store Manager and third-floor in-charge, within 7 days
Evidence	Photos, store layout, a month of checklists; audit in 3 months

The correction takes ten minutes; the prevention closes the finding.

EXPLANATION A strong answer links the root cause to how finished goods are stored, not to careless workers: there was no plan for temporary storage when a shipment slipped, and the area in front of the exit was not marked or supervised. The correction is quick: the cartons were moved at once, with time-stamped photos, and the exits on every floor were checked the same day. The prevention is what closes the finding: a yellow no-storage zone marked in front of each exit, an overflow area planned for finished goods when a shipment is delayed, and an exit check on the checklist for every shift. The owners are the Store Manager and the third-floor in-charge, within 7 days. The evidence is the photos, the new store layout and a month of completed checklists, followed by an internal audit after three months. If your answer blamed the loaders, ask why once more. Compare your CAP line with this one, part by part.

Key takeaways

1. Use the 5 Whys to reach a cause you control
2. Every CAP line: fix, prevent, owner, date, proof
3. Know your scheme's follow-up deadline
4. Stay ready with a calendar, KPIs and internal audits

EXPLANATION Four points to carry forward. Use the 5 Whys until you reach a cause the factory controls, about the system rather than a person. Write every CAP line with five parts: the correction of this case, the prevention that changes the procedure, one owner, a realistic date and evidence, with a check one to three months later. Know your scheme's follow-up rule, such as WRAP's 30 days from the audit, and put every deadline in the compliance calendar on the day the report arrives. And stay ready all year with a calendar, a few risk KPIs and an internal audit of one topic a month. Passing the follow-up is not the end of the work: when the same finding comes back, auditors read it as a CAP that did not work. A CAP works when the system changes, not when the paperwork is filed. Write down the one KPI you will track from Monday before you take the quiz.

Module 9 quiz 1/2

1. Paying the OT difference to the workers affected is...

- **A.** A corrective action
- **B.** A preventive action
- **C.** The root cause

2. In WRAP, evidence of corrective action is due within...

- **A.** 14 days of the audit
- **B.** 30 days of the audit
- **C.** 30 days of the report

Module 9 quiz 2/2

3. Who should own a CAP item?

- **A.** Management, as a team
- **B.** All department heads together
- **C.** A named Safety Officer

4. A good KPI for working hours is...

- **A.** % of workers above 60 hours a week
- **B.** Total overtime hours paid each month
- **C.** Number of time cards HR checked

Answers and reasons: Module 9

Case: pick the best CAP

Case: B. A drill form with exit times, a time-stamped camera, owner, date, review **Why:** It changes the procedure, names an owner and a date, and adds a review.

The second line is the one that closes the finding. It changes the procedure, with a drill form that records how long it took to get everyone out and a camera that stamps the date and time; it names the Safety Officer as owner, sets the next drill for 15 December, and adds a review every three months. The first line is a promise about one person's photos, with no change to the procedure, no date and no review, so the finding will return. The third is falsification: writing dates on old photos is an integrity breach and zero tolerance in every scheme. Note that the new camera on its own is only a correction; without the form, the owner and the review, the finding comes back. In WRAP the evidence is due within 30 days of the audit, so plan the next drill early enough for its photos and form to go in on time. Look at your own last drill record and ask whether it would pass.

Module 9 quiz

Question 1: A. A corrective action **Why:** It puts this case right; changing the system so it cannot recur is prevention.

Question 2: B. 30 days of the audit **Why:** Count 30 days from the audit, not the report: start on the closing day.

If either surprised you, look again at the six steps from finding to closure and at the table of follow-up deadlines before you move on: a correction puts one case right, and in WRAP the 30 days start on the day of the audit.

Question 3: C. A named Safety Officer **Why:** One named person is accountable; "management" means no one.

Question 4: A. % of workers above 60 hours a week **Why:** It measures risk, with a target of 0; the others count activity.

These two questions check who owns a CAP and how to measure whether it works. One named person is accountable for each item, and a good KPI measures risk with a target of 0 or 100%. Module 10, the last module, brings the course together in six messages and a 30-day plan for your own factory.

MODULE 10 · LEVEL 3 · AUDIT AND AFTER

Wrap-up and next steps

In this module you will learn

- The six messages of the course, in one place
- How to turn them into a 30-day plan for your factory
- How to write a plan that actually gets done
- How the Level 3 exam and certificate work

Module 10 is the last module, and it adds little new content. Its job is to turn what you have learned into action at your own factory. First come the six messages of the course, each linked to the module where you met it. Then you will build a 30-day plan: one task, one date and one piece of evidence for each week, written in the form that research shows makes a plan far more likely to be carried out. You will see a model plan for Greenfield Apparels Ltd., the made-up factory you have followed since Level 1. The module ends with how the Level 3 exam and the SCA3 certificate work, where to keep learning on rmgcode.com, and a short quiz. Before you start, think about who at your factory should sign your plan.

Six messages to take with you 1/2

Confirm before you book
Module 3

- Standard and version
- Pillars or step, and scope

Ready every day
Modules 3 and 4

- Windows leave no time to prepare
- Unannounced visits come any day

Higher protection wins
Module 6

- The law is the floor
- Know where BLA and EPZ differ

Each message comes from a module: go back to it when you need the detail.

EXPLANATION The whole course comes down to six messages; here are the first three. Confirm before you book: the standard, its version, the pillars or step and the scope, in writing, with the buyer, because a wrong booking wastes the whole audit (Module 3). Be ready every day: semi-announced windows and unannounced visits leave no time for last-minute preparation, so readiness has to be the factory's normal state (Modules 3 and 4). Higher protection wins: Bangladesh law is the floor, a buyer's code can ask for more, and where they differ the factory follows whichever protects workers more; know where the Bangladesh Labour Act and the EPZ Labour Act differ (Module 6). If any of the three still feels unclear, go back to its module before the exam. Rate your factory on each of these messages from 1 to 5.

Six messages to take with you 2/2

Records match reality
Module 5

- Payroll, time cards and gate agree
- And match what workers say

Workers speak freely
Modules 4 and 7

- Awareness, yes
- Coaching, never

Fix the system
Modules 8 and 9

- Root cause and prevention
- No more repeat findings

Real compliance, honest records, and a factory ready every day.

EXPLANATION The other three messages are about honesty and systems. Records must match reality: payroll, time cards, the gate register and what workers say must tell the same story, because auditors compare them (Module 5). Workers speak freely: telling workers their rights is awareness and is welcome, but teaching them what to say is coaching and is never acceptable (Modules 4 and 7). Fix the system: a root cause and a prevention stop repeat findings, while a fix without a system slips back (Modules 8 and 9). Together the six messages add up to one

sentence: real compliance, honest records, and a factory ready every day. That is also the line this course draws: it never teaches making or changing records or coaching workers, and nothing in it should be used that way. Rate your factory on these three messages too, and circle the lowest score of the six; your 30-day plan starts there.

Your 30-day plan

Week 1	Confirm the next audit with the buyer; one calendar of all deadlines
Week 2	A gap assessment with evidence, ranked by risk
Week 3	Match 3 months of payroll, time cards and gate; check policies
Week 4	Floor walk with the safety committee; CAPs for the top five gaps

One task, one date and one piece of evidence each week.

EXPLANATION A plan that fits on one page gets done. Here is the shape for the next four weeks; the tasks change with your factory's situation. In week 1, confirm the next audit with the buyer in writing, and put every deadline and licence expiry in one calendar with an owner beside each. In week 2, run a gap assessment with the evidence in hand, using the Audit Studio or your scheme's self-assessment, and rank the gaps by risk. In week 3, match three months of payroll, time cards and the gate register, and check your policies against the law, the Bangladesh Labour Act with its 2026 amendments or the EPZ Labour Act. In week 4, walk the floors with the safety committee and start the CAPs for the top five gaps, each with a root cause, an owner and a date. If an audit is close, settle the booking in week 1; if you were just audited, start with the CAP. Choose your four tasks now.

A plan that gets done

Strong plan

- If-then: when, where and what you will do
- One task and one date each week
- Evidence that shows it was done
- Signed by your manager within a week

Weak plan

- "We will keep hours under control"
- Ten tasks in the first week
- No date and no owner
- Kept in a drawer, known to nobody

"At Thursday's planning meeting, if anyone nears 60 hours, I change the plan that day."

EXPLANATION Research gives a simple rule for plans that get done. A meta-analysis by Gollwitzer and Sheeran of 94 independent tests found that plans written as "if this happens, I will do that" had a medium-to-large effect on reaching goals. So write when, where and how, not only the goal. "We will keep working hours under control" is a wish. "At the planning meeting every Thursday afternoon I will look at next week's overtime; if any worker will go over 60 hours, I will change the line plan that day" is a plan. Keep to one task and one date a week, each with the evidence that will show it was done. Then show the plan to your manager and get it signed within a week, because a supervisor's support is linked to training being put into practice. If you are not a manager, ask the person you report to, or at least send it by e-mail. Rewrite one task of your plan in if-then form.

Try it yourself: your 30-day plan

Your task

1. Write one task for each week
2. Add a date and the evidence
3. Turn one task into an if-then plan

Your factory, the next four weeks

Week	Task	Date	Evidence
Week 1	?	?	?

Week	Task	Date	Evidence
Week 2	?	?	?
Week 3	?	?	?
Week 4	?	?	?

Your notes

EXPLANATION Work on paper, then compare with the model answer that follows. Fill in the plan for your own factory over the next four weeks, starting from the lowest score you gave on the six messages. Write one task for each week, not more: a plan of four tasks that all get done beats a plan of twenty that stalls. Give each task a date and the evidence that will show it is done, such as a confirmed booking e-mail, a ranked gap list, a matched payroll sheet or CAPs with owners. Then rewrite at least one task as an if-then plan: when and where will you do it, and what will you do if something gets in the way? Keep the plan to one page, and keep your copy where you will see it every week. When you have finished, show it to the person who should sign it.

Model answer: Greenfield's 30-day plan

Week 1 · 19 Nov	SMETA window confirmed by e-mail; one calendar with owners
Week 2 · 26 Nov	Gap list from the Audit Studio, ranked by risk
Week 3 · 3 Dec	Three months matched; two wage gaps paid; leave policy updated
Week 4 · 10 Dec	Floor walk done; five CAPs open with owners and dates

Signed by the General Manager on 12 November.

EXPLANATION Here is a model plan for Greenfield Apparels Ltd. (made up), written by its compliance manager after this course and signed by the General Manager on 12 November. In week 1, by 19 November, the SMETA audit window was confirmed with the buyer by e-mail, and every deadline and licence expiry went into one calendar with an owner. In week 2, by 26 November, the team ran a gap assessment in the Audit Studio and ranked the gaps by risk. In week 3, by 3 December, three months of payroll, time cards and the gate register were matched; two wage differences were found and paid to the workers, and the leave policy was brought in line with the law. In week 4, by 10 December, the safety committee walked the floors and five CAPs were opened, each with a root cause, an owner and a date. Every week has one task, one date and evidence you could show an auditor. Check that each week of your own plan has all three.

The exam, your certificate and what next

The Level 3 exam

- 10 questions, pass mark 90%
- Up to 3 tries in 24 hours
- A different set each time

Certificate SCA3

- Anyone can check it online
- A training certificate
- Not an auditor qualification

Keep learning

- Audit guides and common findings
- Bangladesh and EPZ labour law
- Classroom training: contact us

Standards change: check the official documents before every audit.

EXPLANATION When you have seen every slide of this level, the Level 3 exam opens, as long as you have passed Level 2. It has 10 questions and a pass mark of 90%; you can try up to three times in 24 hours, with a different

question set each time. Passing gives you the certificate with the code SCA3, which anyone can check online, and completes the course. SCA3 is a training certificate. It is not an APSCA or scheme auditor qualification, and it is not an official course or certificate of WRAP, amfori, Sedex, SLCP or Better Work. Standards change, so check the official documents before every audit. To keep learning, use rmgcode.com's social audit guides and the lessons on the Bangladesh Labour Act and the EPZ Labour Act. For classroom training at your factory, contact us. Pick one guide you will read this week.

Key takeaways

1. Real compliance, not decoration
2. Honest records that match reality
3. Workers who speak freely
4. A factory ready every day

EXPLANATION Four points to carry forward from the whole course. Real compliance, not decoration: a good result comes from systems that work every day, not from the last week before the window. Honest records that match reality: payroll, time cards, the gate register and what workers say tell the same story, and no record is ever made or changed to please an auditor. Workers who speak freely: tell them their rights, never what to say, and protect the interviews. And a factory ready every day: a calendar, a few risk KPIs, an internal audit each month, and CAPs that fix the system. Your 30-day plan is where all four begin, and the real result shows at 90 days, in what has changed at the factory and which numbers have improved. Thank you for taking the course. Put your signed plan where you will see it every week, then take the quiz.

Module 10 quiz

1. Which plan is most likely to get done?

- **A.** "Management will keep working hours under control at all times"
- **B.** "At Thursday's meeting, if anyone nears 60 hours, I re-plan"
- **C.** "We will start all ten quick wins together in the first week"

2. Payroll, time cards and the gate register should...

- **A.** Match each other and what workers say
- **B.** Be kept in separate offices by each team
- **C.** Be adjusted to agree before the audit

Answers and reasons: Module 10

Module 10 quiz

Question 1: B. "At Thursday's meeting, if anyone nears 60 hours, I re-plan" **Why:** An if-then plan says when, where and what you will do.

Question 2: A. Match each other and what workers say **Why:** Records must match reality; adjusting them is falsification.

These two questions close the course: a plan works when it says when, where and what you will do, and records work when they match reality. When you move on, the Level 3 exam opens: 10 questions from Modules 7 to 10, pass mark 90%, up to three attempts in 24 hours with a different question set each time. Passing gives you the SCA3 certificate and completes the course.

Notes