Name of client:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Type of audit: | Certification | Re-cert | Surveillance | Special |
| Standard: | ISO 9001 | ISO 14001 | ISO 45001 | ISO 50001 |
|  | FSSC | ISO 22000 | HACCP | IFS |
|  | ISO 22301 | ISO 27001 | ISO/TS 29001 | Other: |

Date of application review:

Name of reviewer:

Result of application review:  accepted  rejected

Comments:

Requirements for the organisation

|  |  |
| --- | --- |
| yes  no  n/a | 1. Is the multi-site organisation a single legal entity?   If yes, go to question 4. |
| yes  no  n/a | 1. If no, is there a legal connection with the central office of the organisation, which comprises at least the following?  * Joint management system established by the central office; and * A management review by the central office for the entire scope; and * Internal audits of all sites based on a harmonised system; and * The central office can demand corrective action from the sites. |
| yes  no  n/a | 1. Does the central office of a multi-site organisation with legally independent subsidiaries fulfil one of the following requirements (must be reviewed individually for each legally independent subsidiary and for each legally independent subsidiary one of the criteria must apply):  * Shares equivalent to the majority of voting rights or at least half of the voting rights (as per IAS) are held by the central office; or * Any number of shares are held by the central office and it has the right to appoint or remove governing bodies within the organisation; or * Relationship based on a control agreement, profit transfer agreement; or * Relationship based on the company statutes, enabling controlling influence over the company; or * Shares are held by the central office and there is a common management; or * Shares are held by the central office and the central office bears the majority of the business risks and opportunities of the local subsidiary, which serve to achieve a precisely defined and narrowly limited objective of the parent company (order-related special purpose entity/bidding consortiums, etc.) |
| yes  no  n/a | 1. Is the central office authorised to process the following items on its own responsibility and authority?  * Documentation of and changes to the system; and * Management review; and * Complaints; and * Assessment of corrective action; and * Planning internal audits and assessing their outcomes, and * Implementing legal and official requirements of the relevant standard(s) |
| yes  no  n/a | 1. Is the central office part of the organisation (outsourcing to an external body is not permissible)? |

Scope

|  |  |
| --- | --- |
| yes  no  n/a | 1. Is there a joint scope for the entire organisation? Is the scope of the central office in particular identical to the business purpose or the professional profile the sites (if essentially different activities are carried out at the sites, multi-site certification is not permissible)? |
| yes  no  n/a | 1. Do the sites perform their services for customers via the multi-site organisation? |

Calculation

|  |  |
| --- | --- |
| yes  no  n/a | 1. Has the calculation been carried out in accordance with AXXVA03A01? |
| yes  no  n/a | 1. Is it possible to trace and understand that in organisations with multiple levels (e.g. central office with national and regional sites) the determination of the samples has been carried out for every level individually? |

**Other questions**

|  |  |
| --- | --- |
| yes  no  n/a | 1. Does the certification agreement cover the sites as well? |
| yes  no  n/a | 1. Was an initial audit performed at the sites? |
| yes  no  n/a | 1. Certificate (only applicable for multi-site certification of groups of companies with legally independent subsidiaries):  Only the parent company is stated on the certificate of the multi-site certification as client in the sense of the standard. The subsidiary is only a “site”.   Note: The certificate must not state several clients! |
| yes  no  n/a | 1. Is the multi-site organisation a “special” client (all regulated professions, free professions, special legal forms, such as medical surgeries, tax accountants, attorneys and solicitors, craftsmen, chimney sweeps, midwives, etc.)?   If not (=no), it is not necessary to fill in the rest of the questionnaire. |
| yes  no  n/a | 1. Have the processes and procedures of CERT been applied in this special case? |
| yes  no  n/a | 1. For physicians:  Permissible “organisations” are “associations for practice of the profession”, “medical care centres” and the “medical cooperative associations”.   NOT permissible are “practice networks” and “other partnerships” and “organisational associations” which do not perform their services to the patient in a joint fashion. |
| yes  no  n/a | 1. Associations   It is not possible to create a “quasi corporation” of **tax accountant associations**.  The registered association can only be certified for the activities and services performed by the association itself (Scope 35, Scope 37). **Members of the association cannot under any circumstances obtain a Declaration of Conformity for services they perform for their clients.**  The following persons and entities are authorised to provide commercial assistance in tax matters.   1. Tax accountants, tax agents, solicitors, established European lawyers, financial auditors and certified accountants; 2. Partnership companies, as long as all the partners are professionals in the sense of 1); 3. Tax consulting firms, law firms, auditing companies and bookkeeping firms |
| yes  no  n/a | 1. Attorneys and solicitors   The admission to practice law is regulated in the **Federal Lawyers’ Act** |