

Postponement of an Audit

Objective

To provide a formal policy and guidance to the Member, the Auditor and SALSA Operations in the event of postponement of a SALSA audit.

Policy

Members may postpone audits within reasonable and defined timescales without penalty, provided that Auditors are given adequate notice to rearrange their work plans. Members should only be penalised financially and the Auditor compensated if the postponement is repeated on three separate occasions OR inadequate notice is provided to the Auditor, which shall be defined as less than 3 full working days' notice.

Procedure

- The allocated Auditor will have contacted the Member to arrange and confirm a suitable audit date.
- Members purchasing a SALSA package have the option to defer their agreed audit date for up to 12 months from the date of purchase and this shall not be considered as a postponement. It is the responsibility of the Auditor to follow up to ensure the Member has adequate opportunity to agree a suitable date before the 12 month deadline expires.
- If the Member contacts the Auditor with **at least 3 full working days'** notice to postpone an agreed audit date, the Auditor shall accept this and rearrange a mutually convenient date.
- If the Member contacts the Auditor with **at least 3 full working days'** notice to postpone for a second time, the Auditor shall accept this, rearrange a mutually convenient date and inform the Member that should they postpone for a third time, they will forfeit their audit fee and must re-purchase an audit.
- If the Member postpones the audit on three consecutive occasions, the Auditor shall report the details to Operations. Operations shall cancel the audit and advise the Member of the need to re-purchase an audit before re-booking a new audit date with the Auditor. The Auditor may claim payment of their audit fee.
- Where a Member postpones or attempts to postpone an audit (a first or second-time postponement) within **3 full working days'** of the scheduled audit date, on reporting of the postponement by the Auditor, Operations shall cancel the audit and inform the Member of the need to pay a postponement fee before re-booking a date with the Auditor.
- In the event of any audit postponement, it may be necessary to charge the Member additional costs already incurred by the Auditor; including accommodation, travel and other expenses, as appropriate.
- Operations shall record all postponements that lead to cancellations and report these as statistics to the Technical Advisory Committee at least once per year.

Approval

This document revision was approved by SALSA Operations:

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Availability

This document is made available via the SALSA website to:

Governance Board	Yes
Technical Advisory Committee	Yes
Auditors/Mentors	Yes
Members	Yes
Buyers	No
Public	No

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Audit Postponement Process

