



*When Recognition Matters*



# **EXAM PREPARATION GUIDE**

**PECB Certified ISO 26000 Lead Auditor**

The objective of the “PECB Certified ISO 26000 Lead Auditor” examination is to ensure that the candidate has the knowledge and the skills to plan and perform a Social Responsibility audit based on the ISO 26000:2010 standard, to master audit principles and techniques, and to manage (or be part of) audit teams and audit programs.

The target population for this examination is:

- Auditors wanting to perform and lead a Social Responsibility audit, responsible of an audit team
- Project managers or consultants wanting to master Social Responsibility audit process
- Persons responsible for Social Responsibility or to integrate socially responsible behavior into an organization
- Members of a Social Responsibility team
- Expert advisors in Social Responsibility
- Experts wanting to prepare for a Social Responsibility audit function

The exam content covers the following domains:

- Domain 1: Fundamental Principles and Concepts in Social Responsibility
- Domain 2: ISO 26000 Social Responsibility (SR)
- Domain 3: Fundamental Audit Concepts and Principles
- Domain 4: Preparation of an ISO 26000 Audit
- Domain 5: Conduct of an ISO 26000 Audit
- Domain 6: Closing and Follow-up of an ISO 26000 Audit
- Domain 7: Managing an ISO 26000 Audit Program

The content of the exam is divided as follows:

## Domain 1: Fundamental Principles and Concepts in Social Responsibility

**Main objective:** To ensure that the ISO 26000 Lead Auditor candidate can understand, interpret and illustrate the main Social Responsibility concepts related to a Social Responsibility (SR).

<b>Competencies</b>	<b>Knowledge statements</b>
<ol style="list-style-type: none"> <li>1. Understand and explain the operations of the ISO organization and the development of Social Responsibility behavior.</li> <li>2. Ability to identify, analyze and evaluate the Social Responsibility guidance for an organization.</li> <li>3. Ability to explain and illustrate the main subjects of Social Responsibility.</li> <li>4. Ability to understand relationship between different guidance on social responsibility.</li> </ol>	<ol style="list-style-type: none"> <li>1. Knowledge of the application of the seven core subjects of Social Responsibility.</li> <li>2. Knowledge of the main standards in Social Responsibility Management.</li> <li>3. Knowledge of the different sources of Social Responsibility guidance for an organization: laws, regulations, international and industry standards, contracts, market practices, internal policies.</li> <li>4. Knowledge of the main Social Responsibility concepts and terminology as described in ISO 26000.</li> </ol>

## Domain 2: Social Responsibility (SR)

**Main objective:** To ensure that the ISO 26000 Lead Auditor candidate can understand, interpret and illustrate the main concepts and components of a Social Responsibility based on ISO 26000.

Competencies	Knowledge statements
<ol style="list-style-type: none"> <li>1. Understand and explain the components of a Social Responsibility based on ISO 26000 and its principal processes.</li> <li>2. Ability to interpret and analyze ISO 26000 principles and core subjects.</li> <li>3. Understand, explain and illustrate the main steps to establish, implement, operate, monitor, review, maintain and improve SR in an organization.</li> </ol>	<ol style="list-style-type: none"> <li>1. Knowledge of the concepts, principles and terminology related to Social Responsibility based on ISO 26000.</li> <li>2. Knowledge of the principal characteristics of an integrated.</li> <li>3. Knowledge of the main advantages of following guidance of ISO 26000.</li> <li>4. Knowledge of ISO 26000 principles:               <ul style="list-style-type: none"> <li>Legal compliance</li> <li>Respect for internationally recognized instruments</li> <li>Recognition of stakeholders and their concerns</li> <li>Accountability</li> <li>Transparency</li> <li>Sustainable development</li> <li>Ethical conduct</li> <li>Precautionary approach</li> <li>Respect for fundamental human rights</li> <li>Respect for diversity.</li> </ul> </li> <li>5. Knowledge of the ISO 26000 core subjects:               <ul style="list-style-type: none"> <li>6.3 Human rights</li> <li>6.4 Labour practices</li> <li>6.5 The environment</li> <li>6.6 Fair operating practices</li> <li>6.7 Consumer issues</li> <li>6.8 Community involvement and development.</li> </ul> </li> <li>6. Knowledge of the main steps to establish the SR objectives, processes and procedures relevant to managing and improving Social Responsibility Management to deliver results in accordance with an organization's overall policies and objectives (Awareness level).</li> <li>7. Knowledge of the concept of continual improvement and its application to an SR.</li> </ol>

## Domain 3: Fundamental Audit Concepts and Principles

**Main objective:** To ensure that the ISO 26000 Lead Auditor candidate can understand, interpret and apply the main concepts and principles related to an SR audit in the context of ISO 26000.

<b>Competencies</b>	<b>Knowledge statements</b>
<ol style="list-style-type: none"> <li>1. Understand, explain and illustrate the application of the audit principles in the context of an ISO 26000 audit.</li> <li>2. Ability to identify and judge situations that would discredit the professionalism of the auditor and the PECB code of ethics.</li> <li>3. Ability to identify and evaluate ethical problems taking into account the obligations related to sponsors, auditee and law enforcement or regulatory authorities.</li> <li>4. Ability to explain, illustrate and apply the audit evidence approach in the context of an ISO 26000 audit.</li> <li>5. Ability to explain and compare the types and characteristics of evidence.</li> <li>6. Ability to determine and justify what type of evidence and how much evidence will be required in the context of a specific SR audit mission.</li> <li>7. Ability to determine and evaluate the level of materiality and apply the risk based approach during the different phases of an ISO 26000 audit.</li> <li>8. Ability to judge the appropriate level of reasonable assurance needed for a specific ISO 26000 audit mission.</li> </ol>	<ol style="list-style-type: none"> <li>1. Knowledge of the main audit concepts and terminology.</li> <li>2. Knowledge of the differences between first party, second party and third party audit and relationship to a <u>non-certifiable ISO 26000</u>.</li> <li>3. Knowledge of the following audit principles: integrity, fair presentation, due professional care, professional judgment, professional skepticism, confidentiality and independence.</li> <li>4. Knowledge of professional responsibility of an auditor and the PECB code of ethics</li> <li>5. Knowledge of evidence based approach in an audit.</li> <li>6. Knowledge of the different types of evidences: physical, mathematical, confirmative, technical, analytical, documentary and verbal.</li> <li>7. Knowledge of quality of audit evidences (competent, appropriate, reliable and sufficient) and the factors that will influence them.</li> <li>8. Knowledge of the risk based approach in an audit and the different types of risk related to audit activities.</li> <li>9. Knowledge of the concept of materiality and its application in an audit.</li> <li>10. Knowledge of the concept of reasonable assurance and its applicable in an audit.</li> </ol>

## Domain 4: Preparation of an ISO 26000 Audit

**Main objective:** To ensure that the ISO 26000 Lead Auditor candidate can prepare appropriately an SR audit in the context of ISO 26000.

Competencies	Knowledge statements
1. Understand and explain the steps and activities to do to prepare an SR audit taking in consideration the specific context and conditions of the mission.	1. Knowledge of the main responsibilities of the audit team leader and audit team members.
2. Understand and explain the roles and responsibilities of the audit team leader, audit team members and technical experts.	2. Knowledge of the roles and responsibilities of technical experts used for an audit.
3. Ability to determine, evaluate and confirm the audit objectives, the audit criteria and the audit scope for a specific ISO 26000 audit mission.	3. Knowledge of the definition of audit objectives, audit scope and audit criteria.
4. Ability to do a feasibility study of an audit in the context of a specific ISO 26000 audit mission.	4. Knowledge of the difference between the SR scope and the audit scope.
5. Ability to explain, illustrate and define the characteristics of the audit terms of engagement and apply the best practices to establish a first contact with an auditee in the context of a specific ISO 26000 audit mission.	5. Knowledge of the elements to review during the feasibility study of an audit.
6. Ability to develop audit working papers and to elaborate appropriate audit test plans in the context of a specific ISO 26000 audit mission.	6. Knowledge of the cultural aspects to consider in an audit.
	7. Knowledge of the characteristics of audit terms of engagement and the best practices to establish a first contact with an auditee.
	8. Knowledge of the preparation of an audit plan.
	9. Knowledge of the preparation and development of audit working paper.
	10. Knowledge of advantages and disadvantages of using audit checklists.
	11. Knowledge of the best practices to creation audit test plans.

## Domain 5: Conduct of an ISO 26000 Audit

**Main objective:** To ensure that the ISO 26000 Lead Auditor candidate can conduct efficiently an SR audit in the context of ISO 26000.

Competencies	Knowledge statements
<ol style="list-style-type: none"> <li>1. Ability to organize and conduct the opening meeting in the context of a specific ISO 26000 audit mission.</li> <li>2. Ability to conduct audit in the context of a specific ISO 26000 audit mission and taking into account the documentation review conditions and criteria by applying the best practices of communication to collect the appropriate evidence and taking into account the roles and responsibilities of all people involved.</li> <li>3. Ability to explain, illustrate and apply statistical techniques and main audit sampling methods.</li> <li>4. Ability to gather appropriate evidences objectively from the available information in an audit and to evaluate them objectively.</li> </ol>	<ol style="list-style-type: none"> <li>1. Knowledge of the objectives and the content of the opening meeting of an audit.</li> <li>2. Knowledge of the difference of the different audit stages.</li> <li>3. Knowledge of the documentation review criteria.</li> <li>4. Knowledge of best practices of communication during an audit.</li> <li>5. Knowledge of the roles and responsibilities of guides and observers during an audit.</li> <li>6. Knowledge of the conflict resolution techniques.</li> <li>7. Knowledge of evidence collection procedures: observation, documentation review, interviews, analysis and technical verification.</li> <li>8. Knowledge of evidence analysis procedures: corroboration and evaluation.</li> <li>9. Knowledge of main concepts, principles and statistical techniques used in an audit.</li> <li>10. Knowledge of the main audit sampling methods and their characteristics.</li> </ol>

## Domain 6: Conclusion and Follow-up of an ISO 26000 Audit

**Main objective:** To ensure that the ISO 26000 Lead Auditor candidate can conclude an SR audit and conduct follow-up activities.

Competencies	Knowledge statements
1. Ability to explain and apply the evaluation process of evidences to draft audit findings and prepare audit conclusions.	1. Knowledge of the evaluation process of evidences to draft audit findings and prepare audit conclusions.
2. Understand, explain and illustrate the different levels of conformity and the concept of benefits of doubt.	2. Knowledge of the guidelines and best practices to write nonconformity report.
3. Ability to report appropriate audit observations in order to help an organization to improve an SR in respect of audit rules and principles.	3. Knowledge of the guidelines and best practices to draft and report audit observation.
4. Ability to complete audit working documents and do a quality review of an ISO 26000 audit.	4. Knowledge of the principle of benefits of doubt and his application in the context of an audit.
5. Ability to draft audit conclusions and present these to the management of the audited organization.	5. Knowledge of the guidelines and best practices to complete audit working documents and do a quality review of an audit.
6. Ability to organize and conduct an audit closing meeting.	6. Knowledge of the guidelines and best practices to present audit findings and conclusions to management of an audited organization.
7. Ability to conduct the activities following an initial audit including the evaluation of action plans, follow up audits, surveillance audits and recertification audits.	7. Knowledge of the guidelines and best practices to evaluate action plans.



## Domain 7: Management of an ISO 26000 Audit Program

**Main objective:** To ensure that the ISO 26000 Lead Auditor understands how to establish and manage an SR audit program.

Competencies	Knowledge statements
1. Understand and explain the establishment of an audit program.	1. Knowledge of requirements, guidelines and best practices regarding audit resources, procedures and policies.
2. Understand and explain the responsibilities to protect the integrity, availability and confidentiality of audit records.	2. Knowledge of the types of tools used by professional auditors.
3. Understand the requirements related to the components of the of an audit program as Social Responsibility record management, complaint management.	3. Knowledge of requirements, guidelines and best practices regarding the management of audit records.
4. Understand the evaluation of the efficiency of the audit program by monitoring the performance of each auditor, and each team.	4. Knowledge of the application of the concept of continual improvement to the management of an audit program.
5. Understand and explain the way combined audits are handled in an audit program.	5. Knowledge of the particularities to implement and manage a first and second party audit, also relation of ISO 26000 with third party audits.
6. Ability to demonstrate the application of the personal attributes and behaviors associated to professional auditors.	6. Knowledge of the management of combined audit activities. 7. Knowledge of the concept of competency and its application to auditors. 8. Knowledge of the personal attributes and behavior of a professional auditor.

Based on these seven domains and their relevance, twelve (12) questions are included in the exam, as summarized in the following table:

		Points per Question	Level of Understanding (Cognitive/Taxonomy) Required		Number of Questions per competency domain	% of test devoted to each competency domain	Number of Points per competency domain	% of Points competency domain
			Questions that measure Comprehension, Application and Analysis	Questions that measure Synthesis and Evaluation				
Competency Domains	Fundamental principles and concepts in Social Responsibility	5	x		1	8.33	5	6.67
	SR	5	x		2	16.67	10	13.33
		5	x					
	Fundamental audit concepts and principles	10	x		2	16.67	15	20.00
		5	x					
	Preparation of an ISO 26000 audit	5	x		2	16.67	10	13.33
		5	x					
	Conduct of an ISO 26000 audit	10		x	2	16.67	15	20.00
		5		x				
	Conclusion and follow-up of an ISO 26000 audit	10		x	1	8.33	10	13.33
	Management of an ISO 26000 audit program	5		x	2	16.67	10	13.33
		5		x				
Total points		75						
Number of Questions per level of understanding			7	5				
% of Test Devoted to each level of understanding (cognitive/taxonomy)			58.33	41.67				

The passing score is established at **70%**.

After successfully passing the exam, candidates will be able to apply for the credentials of PECB Certified ISO 26000 Lead Auditor, depending on their level of experience.

**IMPORTANT NOTE:** ISO 26000 is a reference document that provides guidance for socially responsible behavior into the organization. Organizations that implement these social responsibility guidance based on ISO 26000 cannot be certified by certification bodies. Although it is not possible to get an organization certified to ISO 26000, it is possible to implement its guidance and to audit an organization against this guidance. The personnel certifications PECB offers (Lead Implementer and Lead Auditor) serve to fulfill this market need.

**TAKE A CERTIFICATION EXAM**

Candidates will be required to arrive at least thirty (30) minutes before the beginning of the certification exam. Candidates arriving late will not be given additional time to compensate for the late arrival and may be denied entry to the exam room (if they arrive more than 5 minutes after the beginning of the exam scheduled time).

All candidates will need to present a valid identity card with a picture such as a driver's license or a government ID to the invigilator.

The exam duration is three (3) hours.

**The questions are essay type questions.** This type of format was chosen because the intent is to determine whether an examinee can write a clear coherent answer/argument and to assess problem solving techniques. Because of this particularity, the exam is set to be "open book" and does not measure the recall of data or information. The examination evaluates, instead, comprehension, application, analysis, synthesis and evaluation, which mean that even if the answer is in the course material, candidates will have to justify and give explanations, to show they really understood the concepts. At the end of this document, you will find sample exam questions and their possible answers.

As the exams are "open book"; candidates are authorized to use the following reference materials:

- A copy of the ISO 26000:2010 standard,
- Course notes from the Participant Handout,
- Any personal notes made by the student during the course and
- A hard copy dictionary.

**The use of electronic devices, such as laptops, cell phones, etc., is not allowed.**

All attempt to copy, collude or otherwise cheat during the exam will automatically lead to the exam's failure.

PECB exams are available in English. For availability of the exam in a language other than English, please contact [examination@pecb.com](mailto:examination@pecb.com).

## RECEIVE YOUR EXAM RESULTS

Results will be communicated by email in a period of 6 to 8 weeks, after taking the exam. The results will not include the exact grade of the candidate, only a mention of pass or fail.

Candidates who successfully complete the examination will be able to apply for a certified scheme.

In the case of a failure, the results will be accompanied with the list of domains in which the candidate had a low grade, to provide guidance for exams' retake preparation.

Candidates who disagree with the exam results may file a complaint. For more information, please refer to [www.pecb.com](http://www.pecb.com)

## EXAM RETAKE POLICY

There is no limit on the number of times a candidate may retake an exam. However, there are some limitations in terms of allowed time-frame in between exam retakes, such as:

- If a candidate does not pass the exam on the first attempt, he/she must wait 15 days for the next attempt (1<sup>st</sup> retake). Retake fee applies.

**Note:** *Students, who have completed the full training but failed the written exam, are eligible to retake the exam once for free within a 12 month period from the initial date of the exam.*

- If a candidate does not pass the exam on the second attempt, he/she must wait 3 months (from the initial date of the exam) for the next attempt (2<sup>nd</sup> retake). Retake fee applies.
- If a candidate does not pass the exam on the third attempt, he/she must wait 6 months (from the initial date of the exam) for the next attempt (3<sup>rd</sup> retake). Retake fee applies.

After the fourth attempt, a waiting period of 12 months from the last session date is required, in order for candidate to sit again for the same exam. Regular fee applies.

For the candidates that fail the exam in the 2<sup>nd</sup> retake, PECB recommends to attend an official training in order to be better prepared for the exam.

To arrange exam retakes (date, time, place, costs), the candidate needs to contact the PECB partner who has initially organized the session.

**CLOSING FILES**

Closing a file is equivalent to rejecting a candidate's application. As a result, when candidates request that their file be reopened, PECB will no longer be bound by the conditions, standards, policies, candidate handbook or exam preparation guide that were in effect before their file was closed.

Candidates who want to request that their file be reopened must do so in writing, and pay the required fees.

**EXAMINATION SECURITY**

A significant component of a successful and respected professional certification credential is maintaining the security and confidentiality of the examination. PECB relies upon the ethical behaviour of certificate holders and applicants to maintain the security and confidentiality of PECB examinations. When someone who holds PECB credentials reveals information about PECB examination content, they violate the PECB Code of Ethics. PECB will take action against individuals who violate PECB Policies and the Code of Ethics. Actions taken may include permanently barring individuals from pursuing PECB credentials and revoking certifications from those who have been awarded the credential. PECB will also pursue legal action against individuals or organizations who infringe upon its copyrights, proprietary rights, and intellectual property.

## SAMPLE EXAM QUESTIONS AND POSSIBLE ANSWERS

### 1. Evidence in an audit

Based on the social responsibility core subjects of ISO 26000, an organization has defined internal requirements. Please provide at least two evidences that would be acceptable to verify the existence and effectiveness of these internal requirements related to the following core subjects.

- **6.4.6 Labour practices issue 4: Health and safety at work**

**Possible answers:**

- A matrix that indicates that the organization has identified the health and safety risks involved in certain activities, including mitigation measures for each risk.
- Training records of employees who attended health and safety workshops

### 2. Evaluation of corrective actions

You have received a plan for corrective actions. Evaluate the adequacy of the proposed corrective actions. If you agree with the corrective actions, explain why. If you disagree, explain why and propose what you think would be adequate corrective actions.

- **A nonconformity has been observed because in factory “X”, foreign migrant workers are required to sign a contract which states that they cannot resign. (For example, doing so within 2 years would mean substantial fines equivalent to 3 months of work.)**
- **Corrective action: The contracts should immediately be revised and the clause removed. Workers should sign the revised contracts and be given a copy of the newly signed contracts. Termination of a contract should not result in a fine or a loss of previously earned wages. (Time frame: immediately)**

**Possible answers:**

I agree. This solves the problem. As auditor, a sampling will be performed during the surveillance audit to find out if the clause was removed and if new contracts are signed.

### 3. Writing of a test plan

Write a test plan to validate the following clause identifying the different applicable audit procedures (observation, documentation review, interview, technical verification and analysis):

- **Clause 6.4.2 (extract): Conditions of work include wages and other forms of compensation, working time, rest periods, holidays, disciplinary and dismissal practices, maternity protection and welfare matters such as safe drinking water, sanitation, canteens and access to medical services (...) Fair and appropriate consideration should be given to the quality of conditions of work**

Possible answers:

<b>Clause 6.4.2 (extract): Conditions of work include wages and other forms of compensation, working time, rest periods, holidays, disciplinary and dismissal practices, maternity protection and welfare matters such as safe drinking water, sanitation, canteens and access to medical services (...) Fair and appropriate consideration should be given to the quality of conditions of work</b>	
<b>Observation</b>	Observe how employees report the start and end time of their shifts (e.g. time clock, swipe system)
<b>Document</b>	Policy and procedures on conditions of work related to working hours, wages and benefits, discrimination
<b>Interview</b>	Member of management (to confirm policies and the organization's needs related to conditions of work) and employees (to obtain information about workers awareness about internal rules and regulations on conditions of work)
<b>Technical verification</b>	Validate the automatic time recording system and verify the accurate and complete records of working hours.
<b>Analysis</b>	Sample of pay slips to verify complete payroll information and that benefits are paid as required by law