

Classification of VLOG Auditors' Breaches

Minor breaches

- Auditor fails to document deficiencies or deviations of the audited business or does so inadequately (e.g., insufficient sampling and test plan).
- Auditor grades certification audit items with an "A" in at least three cases within one year, even though they verifiably should have resulted in a deviation.
- Auditor fails to note significant errors in the facility description (e.g., incorrect print number, missing list of relevant service providers) and doesn't document them in the audit report.
- Auditor reduces the risk category of a business by one level and fails to document on-site business conditions that are relevant to risk grading.

Significant breaches

- Occurrence of more than two minor breaches within one year.
- Auditor fails to document major deficiencies or deviations of the audited business or does so inadequately (e.g., use of a non-VLOG-recognised laboratory).
- Auditor's independence and objectivity are compromised (e.g., the auditor has a business and/or family/private relationship with the audited business).
- Auditor lacks the necessary qualifications at the time of the audit.
- Auditor conducts VLOG audits of a business for which he provided consulting services within the last two years.
- Auditor fails to cooperate in VLOG Integrity controls (e.g., inadequate provision of information or documentation).
- Auditor fails to submit a statement regarding a breach on time or only responds after a repeated request.
- Auditor fails to take corrective action after a minor breach.

Major breaches

- Occurrence of more than two significant breaches within one year.
- Wilful or grossly negligent breach of VLOG auditing and certification rules.
- Auditor deliberately manipulates audit reports, test reports or documents (e.g., inaccurate CVs; specification of unrealistic audit times; no on-site facility inspection, but inspection is documented on the checklist).
- Auditor jeopardises compliance with laws and accurate advertisement of VLOG products/feeds with faulty evaluation/assessment.
- Auditor fails to take corrective action after a significant breach.
- Auditor fails to take corrective action after a major breach.

The above-listed breaches are intended to serve as guidance in evaluating and classifying breaches not mentioned here. The four-eyes principle will be used to assess and categorise breaches.