ZNU Standard
– driving sustainable change

Z 4 Your path to certification

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driving sustainable change

Z 4   Your path to certification

To obtain or maintain the site-based certificate a company is required to conduct third party audits. By contrast, there are so called first party audits where the audit is performed by a company employee as a rule, the so called internal audit.

In general, types of audits can be divided into the following categories:

▸ initial or certification audit,

▸ monitoring audit,

▸ re-certification audit,

and in addition: pre-audit, follow-up audit, unannounced audit and extension audit.

Audit types are described in detail in document Z8-1 "Definitions" and presented in their combination in Figure 1 (Z4-1):

The path to certification

Preparation

1 Establish the status quo

Check your existing management system against current requirements of the *ZNU Standard – driving sustainable change.*

2 Calculate audit expenses

Contact an authorized certification body for a detailed offer including duration and costs of an audit, audit date and audit plan. A certification cycle covers three years.

See z60-standard.com for a preliminary assessment of minimum expenses.

3 Prepare the audit

Ideally, audit preparation includes documentation and monitoring of the existing management system as well as target and action planning for your sustainability activities.

Implementation

4 Conducting the audit on site

1. Initial meeting & document review
2. Inspection of premises & interviews with employees
3. Conclusions & final meeting
4. Action plan

5 Receive the audit report

The auditor assesses the amended action plan and compiles the audit report which you receive after the certification body has completed its internal review.

Any non-conformities need to be rectified previously.

6 Receive the certificate

The certification body decides on certification. After successful certification you receive the certificate.

Figure 1 (Z4-1): The path to certification

Z 4-1 Preparation, audit planning and audit expenses

▶ Preparation (Z 4-1.1)

▶ Audit plan (Z 4-1.2)

▶ Calculation of audit expenses(Z 4-1.3)

▶ Appendix: EA Branch Code (Z 4-1.4)

Preparation (Z 4-1.1)

In preparation of a first audit, the company should implement and / or continuously develop a sustainability management system according to the requirements of the ZNU Standard – driving sustainable change.

The company should contact a ZNU-approved certification body early enough, not least with a view to the desired date for certification. A list of all approved certification bodies is available on the ZNU Standard website (www.znu-standard.com). The certification body makes a contract with the company about scope, duration, costs and date of the audit.

To draw up a quotation, the certification body provides the company with a fact sheet requesting information such as the following in order to calculate audit expenses:

▶ (sub)sector, general information on the company

▶ sites and desired scope of certificate

▶ numbers of employees / headcount at the respective site, broken down by:

- permanent full-time, part-time and field service workers

- marginal workers and trainees

- temporary workers, contract workers

▶ other existing certificates

▶ overview of essential business processes

▶ contact person(s)

▶ annual net turnover

For a good audit preparation the company is recommended to send the auditor the following documents for a desk review at least four weeks prior to the date of the audit:

- overview of verification documents
- mission statement, code of conduct etc.
- major issues, hot spots, relevant stakeholder groups, business / sustainability objectives
- link to company website, sustainability report or other external communication tools
- climate balances
- further evidence of sustainability activities
- organization chart / matrix of responsibilities
- management review including report
- internal audit reports with corrective and preventive actions

In preparation of the audit the company should check whether an internal audit has been conducted, all corrective and preventive actions have been initiated and the documentation and record system has been implemented.

If the company is not able to meet the audit date (e.g. due to unforeseen circumstances, natural disasters etc.) the certification body needs to be consulted immediately, and shall subsequently inform the standard setter without delay.

The company decides on the language to be used in the audit. The certification body must ensure that an auditor is selected whose mother tongue or - working language is that of the company. Accordingly, all documents and evidence must be submitted in the agreed language.

If an interpreter is used for the audit, this person must either document a subject-related specialized background or be approved as auditor for the sector in question, and must be independent of the company to be audited. If an interpreter is involved, 20 % shall be added to the total scheduled duration of the audit.

A company has the right to change the certification body. In this case the contractual terms of the certification are transferred, and original terms are to be observed and fulfilled. The company shall pay any costs resulting from the change and provide the required documentation and records to the new certification body (e.g. communication of current audit report and action plan where applicable). The standard setter must be notified of the change without delay. Irrespective of the choice of certification body, the company is free to decide whether an auditor should be replaced by another auditor after the third audit in a row, with the aim to improve the company's learning dynamics via new perspectives.

Audit plan (Z 4-1.2)

The certification body sets up an audit plan for the on-site audit in consultation with the company. The audit plan contains the following elements:

- opening meeting
- document review, plant visit and interviews with employees
- breaks
- final meeting including findings

The audit plan shall be sent to the company in time to ensure that the responsible employees are present on the day of the audit. Changes can be made in good time and require consultation with the auditor. The audit plan should be flexible and allow a prompt response to unpredictable events that may occur during an audit on site. The audit can only take place at times when the company pursues its regular business processes.

If the audit is conducted by more than one auditor (a team including lead auditor and co-auditor may be employed where necessary) it must be made clear from the audit plan which auditor performs which part of the audit. If the *ZNU Standard – driving sustainable change* audit is combined with an audit according to another standard, it must be clearly recognizable from the audit plan when each standard or parts are being audited. The use of external experts must also be coordinated with the company and be noted in the audit plan.

Calculation of audit expenses (Z 4-1.3)

The actual expense (in person days) for an audit depends among other things on structures and complexity of processes within the company. The number of employees serves as a basis to calculate the total expense of an audit according to the *ZNU Standard – driving sustainable change*. Other factors to be taken into account are the number of temporary or contract workers, the complexity of the sector in question, existing system or product certifications and, where applicable, an individual risk rating. The standard setter provides a tool to calculate audit expenses of one year as well as of an entire certification cycle (three years). All approved certification bodies must use, and account for, this tool in determining actual audit expenses.

It is the responsibility of the certification body to determine the overall duration of the audit which, depending on the company structure, may deviate from the calculated minimum duration. If the certification body concludes – based on experience in the field – that the calculated duration should be shorter or longer, some flexibility in determining the audit duration in the order of +/- 10% shall be acceptable. Major deviations from the calculated minimum duration require consultation with the standard setter.

The steps in calculating the overall audit expense will be explained in detail in the section below and are the following:

a) calculation of basic person days for the on-site audit

b) identification of reductions and increases (e.g. existing certificates, risk rating)

c) up/down rounding and surcharges (preparation and follow-up activities, ZNU fee)

In general, the minimum expense on site is one person day[1]. If a certification body concludes on the basis of experience that the calculated on-site audit duration is not appropriate or not justified, this may be rectified in consultation with the standard setter. Such exceptions must be announced in writing and in advance to the standard setter for approval.

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[1] For exceptions see Z5 "Multi-site certification"

Another aspect to note is that the duration of a person day on site is eight hours as a rule. Depending on local legislation this may already include travel and break times. If the on-site audit takes several days the audit time may be extended to ten hours on one day in coordination with all participants. Contractual arrangements between company and certification body shall apply in all other respects.

Since the *ZNU Standard – driving sustainable change* integrates requirements of existing quality, environment and product standards, a combined audit may provide potential for saving time compared to single procedures. A combined certification may reduce audit expenses by up to 10%. A precondition for a combined certification is that current evidence of authorization for both standards to be checked is submitted to the lead auditor.

In general, the audited company is free to choose the language for the audit. The audit is preferably conducted in the language of the company / site. If an interpreter is required for the on-site audit, 20% will have to be added to the expense of the on-site audit.

Calculation of basic person days on site (Z 4-1.3.a)

The calculation of audit expenses is based on the number of permanent employees of the company. This serves as a basis to calculate a weighted employee equivalent.

Included in the calculation of the employee equivalent (hereinafter referred to as full-time equivalent) are all permanent employees of the company. Permanent employees are all persons whose activities fall within the scope of the ZNU certificate (cf. Z3 "Scope"). The extent to which the various employee groups must be considered in the calculation is shown in Table 1 below:

Calculation of full-time equivalent

Employee group	Consideration in the calculation
Permanent full-time employees	100%
Permanent part-time employees	2 part-time employees (50%) count as one full-time employee or full-time equivalents (FTE) based on part-time employment: 100%
Trainees	2 trainees (50%) count as one FTE
Minor employees	4 minor employees (25%) count as one FTE
Field service employees	4 field service employees (25%) count as one FTE

Table 1(Z4-1): Calculation of full-time equivalent in consideration of employee group, source: ZNU

After calculation of the full-time equivalent, the number of person days on site per site may be determined using Table 2 below:

Calculation of basic audit expenses on site

Full-time equivalent	Person days (PD) on site		
	Certification audit	Monitoring audit	Re-certification audit
1 - 10	1,2	1	1
11 - 15	1,3	1	1
16 - 25	1,6	1	1
26 - 45	2,1	1	1,4
46 - 65	2,7	1	1,8
66 - 85	3,2	1,1	2,1
86 -125	3,7	1,2	2,5
126 - 175	4,3	1,4	2,9
176 - 275	4,8	1,6	3,2
276 - 425	5,3	1,8	3,5
426 - 625	5,9	2	3,9
626 - 875	6,4	2,1	4,3
876 - 1.175	6,9	2,3	4,6
1.176 - 1.550	7,5	2,5	5
1551-2025	8	2,7	5,3
2026-2675	8,5	2,8	5,7
2676-3450	9,3	3,1	6,2
3451-4350	9,6	3,2	6,4
4351-5450	10,1	3,4	6,7
5451-6800	10,6	3,5	7,1
6801-8500	11,2	3,7	7,5
8501-10700	11,7	3,9	7,8
>10700	following progression above		

Table 2 (Z4-1): Calculation of audit expenses on site based on FTE and type of audit per site, source: ZNU.

This table corresponds to Table 2 in the ZNU Standard Food (2013) which was drawn up based on the DIN EN ISO standard series and empirical data.

In addition to permanent employees, the number of temporary and contract workers is also included in the calculation of person days on site. The annual average of the numbers of temporary and contract workers needs to be determined in this context.

Consideration of temporary and contract workers

Number of temporary / contract workers	Consideration in the calculation
≥ 10% of permanent employees	+5% audit expense
≥ 20% of permanent employees	+ 10% audit expense

Table 3 (Z4-1): Consideration of temporary and contract workers in calculating audit expenses, source: ZNU.

If the annual average share of temporary and contract workers employed corresponds to at least 10% of permanent employees, audit expenses will rise as shown in Table 3.

The industry sector in which the company is active is another aspect to be considered. The EA code (European Cooperation for Accreditation) determines the classification into sectors. The company's business processes are assigned to a complexity class depending on the sector classification. This classification has three grades of complexity defined as "high", "medium" and "low" respectively (see appendix Z4-1.4), based on requirements of ISO standards for environment and occupational safety.

Potential reductions due to lower complexity class

Complexity class	Reductions
High	none
Medium	-15%
Low	-35%

Table 4 (Z4-1): Consideration of complexity class in calculating audit expenses, source: ZNU.

In case of a rating as "medium" or "low", audit expenses will be reduced in accordance with Table 4. For a detailed classification into sectors and corresponding complexity classes see Table 10 in appendix Z4-1.4.

Identifying potential reductions and increases (Z 4-1.3.b)

If the audited company can document valid product or system certifications, these may serve to reduce audit expenses. Potential reductions of audit expenses due to existing certificates are listed in Table 5.

Reductions due to existing certification

Reduction potentials	Consideration in the calculation
ISO 14001 / EMAS	-10%
ISO 50001	-10%
SA 8000	-10%
Verified GRI report	-10%
DNK, GRI report	-5%
ISO 9001	-5%
ISO 45001	-5%
Other company-specific evidence (such as ISEAL / nationally recognized product standards like UTZ, FSC etc., critical reviews of carbon footprints, sector-specific standards like IFS, BRC, FSSC 22000 etc.)	max. -15%*

Table 5 (Z4-1): Reduction potentials in on-site certification, source: ZNU.

*For this, all available evidence such as product label including type and amount of certified products (in proportion to non-registered products) shall be forwarded to the certification body. The certification body shall contact the standard setter to discuss the individual situation and obtain plausible reasons for reduction. These reasons shall be documented and be traceable for third parties.

A total reduction of audit expense by more than 30% is not permitted, whereby a reduction of 15% maximum may be granted on the basis of company-specific evidence.

In addition to all above factors, the certification body is free to adjust the audit expense due to **company-specific** circumstances on the basis of own experience and / or appraisal. All deviations of more than **±10 %** require consultation with the standard setter.

Aspects to be considered in this context are for example the following:

- number of non-conformities in the previous audit cycle
- complexity of products and processes
- total volume of raw materials
- complexity of business structures
- company reputation
- quality of internal control system
- need for an external expert
- particularly large / small plant premises in relation to size of work force

Each reduction or increase due to risk rating or specific reasons needs to be set out in the audit report in a traceable manner.

In general, any reductions or increases shall be added to, or subtracted from, the total sum of basic person days.

Regulations on multi-site certification are described in Z5 "Multi-site certification".

Rounding up / surcharges (Z 4-1.3.c)

Having calculated the required person days for the actual on-site audit, the certification body shall round up or down to ¼ person days to simplify subsequent procedures.

Beispielrechnung Auditaufwand vor Ort

Business data	Consideration in the calculation
Full-time equivalent: 165	4.3 person days on site at certification audit
Sector 03, medium complexity	-15%
Other certifications **ISO 50001, GRI report, bio certification**	-17%
No additional risk rating, special reasons or combined audit	+0%
Result	4.3 PD –(0.32 * 4.3)= 2.92 PD Rounded: 3 PD at first certification

Table 6 (Z4-1): Sample calculation of person days on site

In case of, for example, 6.875 PD, which is equidistant (here 0.125 PD) from upper and lower value (rounding up/down to ¼ PD) (6.75 PD or 7 PD) the figure should be rounded down for the benefit of the company, i.e. to 6.75 PD in this case.

Additional time should be added in the calculation of audit expenses for audit planning, desk-top review, preparation of required documentation and other processing activities such as evaluation, irrespective of the type of audit (certification, monitoring or re-certification audit):

25%, but at least 1 day (0.5 days respectively **for preparation and follow-up**)

In addition the company has to pay a sales-related fee to the ZNU as the standard setter. This fee is due on a yearly basis in connection with annual audits, and is invoiced via the certification body. The fee serves to cover ongoing activities on the part of the standard setter such as continuous updating, development, evaluation and administration of the *ZNU Standard – driving sustainable change*. The ZNU fee is calculated based on annual net sales at the time of tender preparation (cf. Table 7).

ZNU fees for one site

Annual net sales	Initial audit / re-certification audit	Monitoring audit
up to 40 million €	1,000 €	500 €
from 40 to 500 million €	2,000 €	1,000 €
over 500 million €	4,000 €	2,000 €

Table 7 (Z4-1): Fees based on annual net sales, source: ZNU.

Z 4-2   Conducting and evaluating the audit, action plan and audit report

▸ Conducting and evaluating the audit (Z 4-2.1)

▸ Action plan (Z 4-2.2)

▸ Audit report (Z 4-2.3)

Conducting and evaluating the audit (Z 4-2.1)

During the audit the company provides evidence of the implementation of documented procedures. Conveniently the company supports, and cooperates with, the ZNU auditor. The audit includes an inspection of the premises and interviews with employees from various (management) levels and divisions. All requirements of the *ZNU Standard – driving sustainable change* will be addressed and checked in the course of the audit. Management representatives and / or site managers need to be present at the initial as well as the final meeting in order to present the top management's views on sustainability issues and locate potentially noted discrepancies and suggestions in context.

In the course of the audit the ZNU-approved auditor performs objective and random checks (in adherence to DIN ISO 19011 audit principles) for compliance with requirements of the *ZNU Standard – driving sustainable change* within the company. The auditor checks business activities for consistent and targeted sustainability orientation. The auditor evaluates among other things the documentation of the respective management system and findings from the site tour and staff interviews, notes positive impressions, makes suggestions for improvement where applicable, and identifies so called non-conformities. Assessment categories are the following:

Assessment criteria

Assessment	Annotation
A (+)	Requirement (fully) met
B	Improvement suggestions
C	Indication of minor non-conformity
D	Major non-conformity
E	Not applicable
F	Not audited in this audit

Table 8 (Z4-2): Assessment criteria, source: ZNU.

▶ **Requirement (fully met) (A (A+))**
Requirements are fully met if documentation, implementation and monitoring measures are verifiable. An outstanding degree of compliance with requirements may be noted in addition if the company demonstrates innovative approaches to sustainability requirements.

▶ **Improvement suggestions (B)**
Suggestions for improvement are made where requirements are met but the auditor makes additional suggestions for improvement or completion. Depending on the degree and number of suggestions with regard to a specific requirement of the *ZNU Standard – driving sustainable change*, they may also result in a minor non-conformity. Non-compliance with improvement suggestions may lead to minor or major non-conformity in the following audit.

▶ **Indication of minor non-conformity (C)**
Such indication is given where a company has met requirements in part but needs to improve documentation or implementation considerably. The auditor will give instructions which assist the company in a better implementation of standard requirements. The company must check and – if necessary – implement them prior to the following audit. Non-compliance may result in a major non-conformity in the following audit.

▶ **Major non-conformity (D)**
Major non-conformities are the provable and systematic non-compliance with requirements of the *ZNU Standard – driving sustainable change*, as a consequence of either insufficient implementation or lacking documentation. As soon as a major non-conformity within one area of the *ZNU Standard – driving sustainable change* is identified, then this entire area will be rated as D in the overall assessment[2].

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[2] Example: I.1.2 no stakeholder screening; I.1 Early detection will therefore be rated as D in the overall assessment.

A final meeting after the completed audit serves to inform the company of the expected audit results including positive impressions, first suggestions for improvement and – where applicable – major non-conformities.

The auditor communicates major non-conformities to the company after the audit (action plan). Based on the action plan the company must demonstrably rectify major non-conformities via appropriate corrective measures.

Action plan (Z 4-2.2)

The auditor can record any suggestions for improvement or detected indications of minor or major non-conformities in the action plan (see template in appendix Z4-2.4). Measures agreed in the final meeting to rectify non-conformities must be communicated to the company in the form of an action plan **within two business days**. The company must fill in the action plan and set out in detail what needs to be done by whom and by which date. This procedure guarantees a high level of commitment. The action plan must be filled in **within eight weeks** after the audit and sent to the auditor together with evidence that the non-conformities in question have been rectified. The certification body will check the implementation of corrective measures before a decision on certification is made. The action plan is intended to assure an assessment of the management system "Improved Business Sustainability" and subsequent specific decisions which are then put into practice via targeted measures.

As soon as the company has sent the action plan to the auditor, the certification body will check the plausibility and implementation of measures described by the company to rectify the noted non-conformities.

Audit report (Z 4-2.3)

Having accepted the action plan as duly completed, the certification body will forward the final audit report to the company within four weeks upon receipt of the accepted action plan. If no action plan is necessary, the company will receive the audit report within four weeks after completed audit.

The audit report includes all suggestions for improvement, instructions and indications of minor and major non-conformities, plus the respective agreed plans for measures or follow-up measures. For assessment categories see the above Table.

A template for the audit report is available from the standard setter.

The audit report remains the property of the audited company, and disclosure to third parties requires the company's approval. A contract between the certification body and the company governs the disclosure of the report (including checklist with audit findings) on all audited sites and the action plan to the ZNU as the standard setter for purposes of research. One copy of audit report and action plan will also remain with the certification body who is obliged to keep the report and pertinent documentation for the duration specified in the currently valid accreditation standard. The company is also advised to keep and use the audit report as a basis for continuous improvement.

Z 4-3   Certificate

- General information (Z 4-3.1)
- Validity of certification (Z 4-3.2)
- Content of certificate (Z 4-3.3)
- Legal validity and consultation procedure (Z 4-3.4)

General information (Z 4-3.1)

The certificate is issued after positive evaluation of the audit and the agreed corrective and preventive measures. This means the certificate will be issued only after all major non-conformities have been rectified. A competent individual or a certification committee takes the pertinent decision; the certification body is responsible for issuing, retaining and withdrawing the certificate. The certification body sends the certificate and the audit report to the company by mail within four weeks upon receipt of the accepted action plan according to which all non-conformities have been demonstrably rectified. At the same time the certification body also sends copies of audit report and action plan to the standard setter.

Validity of certification[3] (Z 4-3.2)

The site-specific certificate is issued for a period of three years. It becomes valid on the date of issuance and expires after three years one day prior to that date. This is the annual target day to which following audits must be linked. This means the certificate becomes invalid after three years on the annual target day.

A monitoring audit checks compliance with ZNU requirements once per year. If the monitoring audit is not completed, including the certification body's positive decision on continued validity, the certificate becomes void. Ideally the re-certification audit (after three years respectively) is conducted within ten weeks prior to expiration in order to ensure smooth transition to the next certificate being issued. Otherwise certification might be interrupted. Exceptions require the standard setter's approval.

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[3] For rules on combined certificates for several sites see Z5 "Multi-site certification".

Validity – an example

1st certification cycle	
certification audit:	22-24 May 2018
start of validity (annual target day):	5 June 2018
certificate valid up to:	4 June 2021
1st monitoring audit:	3-4 April 2019
2nd monitoring audit:	4-5 June 2020

2nd certification cycle (uninterrupted)	
re-certification audit:	12-13 May 2021
2nd certification cycle (uninterrupted)	4 June 2024

2nd certification cycle (interrupted)[4]	
certification audit:	14-17 June 2021
certificate now valid up to:	3 July 2024

Table 9 (Z4-3): Sample calculation of certificate validity, source: ZNU.

Content of certificate (Z 4-3.3)

The ZNU certificate "driving sustainable change" verifies a sustained learning and development process at company level and NOT the sustainability of company or products. From the standard setter's perspective, no company can document sustainability to 100%. Against this background and for reasons of comprehensibility, the certificate must clearly state the following minimum requirements:

1. logo, name and address of the certification body

2. logo of the ZNU Standard – driving sustainable change

3. name and address of the certified company, also logo on request

4. scope of audit: company site including all activities / processes on site

5. validity of certificate (expiry date after three years, annual target day)

6. place, date and signature of certification body

Certificates are handed over to the ordering party. The certification body will be responsible for translating the report and the certificate.

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[4] Higher audit expenses and thus higher costs will accrue in this case, and the certificate will be issued with a new date.

The company is free to terminate ZNU certification procedures by notifying the certification body any time within the specified period. The certification body will inform the standard setter immediately.

For content of certificate in a multi-site certification see Z5 "Multi-site certification".

Legal validity and consultation procedure (Z 4-3.4)

Once the certificate is issued, it is legally valid for three years, provided findings of annual monitoring audits are positive and there is no reason for revoking the certificate.

The certification body as well as the ZNU as the standard setter may revoke or withdraw a certificate in cases where

- ▶ requirements of the *ZNU Standard – driving sustainable change* are verifiably no longer complied with or
- ▶ the certificate or the logo of the *ZNU Standard – driving sustainable change* are misused or
- ▶ any other behaviour in significant violation of the agreement occurs.

The right of use will expire if an official decision prohibits maintenance of the certification.

If the ZNU decides to uphold the decision to revoke or withdraw a certificate, the certificate will be removed from the ZNU database / index and the electronic systems of the certification body with the announcement of the decision.

If the certification body or the ZNU refuse to issue a certificate, or withdraw a certificate, the affected company is entitled to lodge a complaint with the issuing institution.

This complaint must be made in written form to the issuing institution (certification body or ZNU) within one month after receipt of the written notice of non-issuance or withdrawal. Within one further month upon receipt of the complaint the ZNU will seek dialog (consultation) with the respective certification body and / or the affected company and take a final decision. The complainant will be notified of this decision in written form within one month after completed consultation.

Z 4-4   Quality assurance of certification procedures

Certification bodies and auditors are regularly monitored by the ZNU in order to assure the quality of certification procedures and compliance with requirements of the *ZNU Standard – driving sustainable change*. For this purpose the certification body must ensure that the ZNU may conduct an accompanying audit for each site / company to be audited, whereby the ZNU or a ZNU-approved person / organization accompanies the auditor during the regular audit on site.

In addition the ZNU visits certification bodies at regular intervals to check the entire audit procedures as part of the evaluation process (office audit). This serves to improve and monitor compliance with certification requirements and regulations on the part of auditors and the respective certification bodies. The certification body is obliged to permit the ZNU or a ZNU-approved person / organization to inspect all documents related to the *ZNU Standard – driving sustainable change*.

Appendix: EA Branch Code (Z 4-1.4)

EA Code	Branch	Complexity
1	Agriculture, fishing	Medium
2	Mining and quarrying	High
3	Food products, beverages and tobacco	Medium
4	Textiles and textile products	Medium
5	Leather and leather products	High
6	Wood and wood products	Medium
7	Pulp, paper and paper products	Medium
8	Publishing companies	Low
9	Printing companies	Low
10	Manufacture of coke and refined petroleum products	High
11	Nuclear fuel	High
12	Chemicals, chemical products and fibers	High
13	Pharmaceuticals	High
14	Rubber and plastic products	Medium
15	Non-metallic mineral products	Medium
16	Concrete, cement, lime, plaster etc.	Medium
17	Basic metals and fabricated metal products	Medium
18	Machinery and equipment	Medium
19	Electrical and optical equipment	Medium
20	Shipbuilding	Medium
21	Aerospace	Medium
22	Other transport equipment	Medium

EA Code	Branch	Complexity
23	Manufacturing not elsewhere classified	Medium
24	Recycling	Medium
25	Electricity supply	High
26	Gas supply	High
27	Water supply	Medium
28	Construction	High
29	Wholesale and retail trade; repair of motor vehicles, motorcycles and personal and household goods	Low
30	Hotels and restaurants	Low
31	Transport, storage and communication	Low
32	Financial intermediation; real estate; renting	Low
33	Information technology	Low
34	Engineering services	Low
35	Other services	Low
36	Public administration	Low
37	Education	Medium
38	Health and social work	Medium
39	Other social services	Low

Table 10 (Z 4-1): EA Branch Code

Appendix: Template Action Plan (Z 4-2.4)

Name and address of the audited company		Date of audit		Deadline for submitting the action plan	

To be filled in by the auditor				To be filled in by the company					
ZNU-Standard requirement number	Indications of major or minor non-conformity, Improvement suggestions	Assessment	Explanation, required confirmation	Cause analysis	Corrective action	Accountability	Deadline	Status	Clearance by the auditor

Figure 2 (Z4-2): Template action plan