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△ IAH Temporary Appendix

A1-1 Introduction

- i. This Temporary Appendix (TA) of the IOSA Audit Handbook (IAH) is applicable to all stakeholders and parties within the IOSA Program.
- ii. The Temporary Appendix (TA) is issued to address the extraordinary circumstances created by the COVID-19 crisis and the resulting disruption of IOSA Audit activities and resulting effects on the IOSA Registry.
- iii. The full and permanent version of the IAH Ed 11, including any Temporary Revisions which may have been issued and which are still valid, will remain in effect without limitations. This TA introduces new procedures, and also changes existing ones.
- iv. If a procedure in this TA conflicts with a provision in either the full Ed 11 of the IAH or any Temporary Revision to it, this TA shall prevail to the extent of the conflicting information.
- v. Any numeric chapter references refer to the full and permanent version of IAH Ed 11. References to chapters within this TA will be preceded with a "A1-" (e.g. A1-1 for this chapter.)

A1-2 Procedures for the Audit Organizations

A1-2.1 IOSA Audit Planning

A1-2.1.1 Audit Planning

A1-2.1.1.1 General

- i. Audit Organization (hereinafter referred as to AO) is responsible to ensure IOSA Audits are planned in accordance with IPM 8.2 to facilitate an effective audit experience for the Auditors and the Operators. The success of the remotely performed audits highly depends on the quality of the planning.

A1-2.1.1.2 Remote Stakeholder Meeting

- i. AO shall arrange a remote stakeholder meeting (videoconference) for the discussion of the scope and schedule of the audit at least three weeks prior to the Opening Meeting. AO representatives, Lead Auditor and the Operator representatives (if possible, for each operational discipline) shall attend to the remote stakeholder meeting.
- ii. Remote stakeholder meeting should include but not limited to the following discussion topics:
 - a) IOSA Standard Manual (ISM) Reduced Scope and the basic information on the removed and added IOSA Standards and Recommended Practices;
 - b) Remote audit documentation review methodology;
 - c) Remote audit implementation review methodology and its differences from the onsite audits;
 - d) Documents to be provided by the Operator and timelines to follow as per this Appendix.;
 - e) Documentation and records access (cloud server, file sharing platform, documentation software etc.);
 - f) Methods to be used for the detailed audit plan and the scheduling of the calls;
 - g) Time slot, the number and the duration of the calls.
 - h) Time zone differences of the stakeholders; (Any meeting planning web solution may be used.)
 - i) The technology to be used (video conferencing software or equivalent technology, cloud server, file sharing platform, documentation software etc.);
 - j) Internet connection and the availability of the reliable communication equipment;
 - k) Need for translators/interpreters;
 - l) Participation of IATA and/or local Authority representatives if acceptable;





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- m) Grounded fleet and/or aircraft exemptions due to COVID-19;
- n) Any certification and/or licence extensions provided by the Authority;
- iii. During the Stakeholder Meeting, AO and the Operator shall agree on documentation access means and the technology to be used. This may include, temporary access to the Operator's documentation software or documentation server, use of cloud-based documentation sharing solutions or any acceptable means.
- iv. E-mail is not recommended as the main method for sharing the Operator documentation or any other records to be reviewed by the Auditor due to the traceability issues.
- v. Need for translators/interpreters shall be carefully reviewed during the remote stakeholder meeting. Translators/interpreters shall be assigned to each call scheduled if required.
- vi. The number of participants per each call needs to be discussed and agreed during stakeholder meeting. The number of the Auditee per call should be limited to ensure that the call is manageable.
- vii. After the videoconferencing technology to be used is determined during the stakeholder meeting, the Operator shall ensure that every Auditee to be scheduled for calls are familiar with the use of the selected technology.
- viii. AO and the Operator shall also agree on the methodology and techniques to be used for reviewing the records remotely. Different methodologies and techniques are described in A1-4 Audit Methodology and Technique section of this document. The following approach shall be used for determining the methodologies:
 - a) The basic list of the records to be examined per scope will be provided by IATA. However, AOs may include additional actions requested by the Auditors. Also, this list might be updated after Auditor's review of the Operator's documentation.
 - b) AO shall provide the Operator with the list two weeks in advance to the Opening Meeting.
 - c) The AO and the Operator shall agree that the relevant records could be easily shared or provided during the remote calls and no additional scanning is required unless they agreed on another acceptable method to review the hardcopy records.
 - d) The Operator shall review the list and provide audit methods and complete in the checklist similar to the following example with the desired and/or technically available option.

ISARP	Records to be Examined	Audit Method
MNT 2.1.1	Individual aircraft records for CoA.	Screen Sharing
MNT 2.2.1	Scheduled / planned maintenance tasks.	Access to the Software/ Server
MNT 2.3.1	Parts installed on aircraft as new parts.	Document Sharing Platform
MNT 2.4.3	Records that reflect MEL/CDL short-term escalation approval	Live Video Streaming or Photo Sharing

- e) The Auditor might ask for additional audit methods from the Operator to access the records during the audit as deemed necessary to ensure the required in-depth level of assessment is fulfilled.

A1-2.1.1.3 Detailed Audit Plan

- i. AO shall develop an audit plan in conjunction with the Auditors and the Operator to include detailed schedule of the calls and the participants one week in advance of the Opening Meeting. The format of the audit plan should ensure easy tracking of the calls such as the meetings set up on a digital calendar with reminders.
- ii. If the Operator is unable to provide relevant manuals and documentation in English language, detailed audit plan and the duration of the calls should be reviewed and revised accordingly due to the unavailability of pre-audit assessment of the ISARPs prior to the Opening Meeting.
- iii. Calls shall be scheduled by AO and/or Lead Auditor observing basic human factor principles (start & end time, the duration of the call etc.) These principles are applicable to all calls but, for their operational impact, in particular to the following:
 - a) Opening & Closing Meetings;



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- b) Daily audit meetings per each IOSA discipline;
- c) Meetings between Auditors;
- d) Daily communication meetings (if required).
- ix. AO and the Operator shall agree on the management personnel to be interviewed. AO may request the list of management personnel to be interviewed per each scope from the Operator and arrange calls accordingly.
- x. In case of an interview is required with operational or administrative personnel other than the management personnel, Auditor may also arrange unscheduled calls as necessary and upon the agreement with the relevant Auditee in consideration with availabilities of the personnel to be interviewed.
- iv. As laid down in IAH A1-2.3.2, the Mandatory Observations that could be performed remotely shall be included into the detailed audit plan. e.g. Crew Scheduling.
- v. Audits shall be built into the Audit Software by the AO and when the necessary fields are completed, it shall be submitted to IATA electronically for review and acceptance. Please refer to IAH A1 - 2.1.3 for the details.

A1-2.1.1.4 Additional Planning Items

- i. AO is responsible to ensure that each Auditor has stable internet connectivity, reliable communication equipment and access to technologies that will be used to conduct the audit to include, videoconferencing software, cloud server, file sharing platform, documentation software as applicable.
- ii. An Operator may choose to undertake a remote IOSA Preparation Visit (IPV) to assist the operator in understanding the IOSA Audit process, please refer to IAH A1-5.7.
- iii. If the Audit is a Verification Audit, please refer to IAH 5.6 for the additional information.

A1-2.1.2 Early Renewal Audits

See IAH 2.1.2.

A1-2.1.3 IOSA Audit Builds


- i. The AO shall build any IOSA audit (initial, renewal and verification audits) in the audit software one month in advance to the Opening Meeting. The audit build shall include the information of the Operator, the Audit Organization and the remote Audit team (Lead Auditor and Auditor). All the mandatory fields in the audit software will be required at the time of build.
- ii. Once the audit is built in the audit software, the AO shall submit for review. The review and approval of the built audit shall only be performed by IATA. This request for review by IATA shall be submitted at least 21 calendar days prior to the commencement of the remote audit.
- iii. For any changes made on the audit details after the approval from IATA, the user making the changes should add comments in the audit software and state the reason for the changes.
- iv. After the commencement of the remote audit, if there are any further changes, the AO and/or the lead auditor shall record those changes (e.g. change of auditor and change of operator's address, etc.) into the audit software, before the closure of the audit.



Note: For Auditor qualification or re-qualification phases, refer to the relevant sections in the IPM.

A1-2.1.4 Test Sessions and Contingency Plan

- i. AO shall schedule short test sessions with the Auditors and the Operator at least 14 calendar days prior to the commencement of the remote audit.
- ii. IATA representative may join to the test sessions.
- iii. The test sessions should include the review of the following topics at least but not limited to:
 - a) The quality of the video and audio;
 - b) Connectivity issues;

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- c) Screen sharing, document sharing and the visibility.
- iv. AO and the Operator shall ensure that any observed issues and technical problems during the test sessions are solved prior to the commencement of the remote audit.
- v. If the issues and technical problems identified during the test sessions cannot be solved prior to the commencement of the remote audit, AO and the Operator shall reschedule the audit until the issues are addressed.
- vi. AO shall prepare a contingency plan in order to ensure that necessary measures are taken if any phase of the remote audit become unattainable. Contingency plan should include actions to be performed in case of loss of internet connection, equipment failure etc.
- a) AO is recommended to ensure that an appropriate and tested back-up videoconferencing tool is identified in coordination with the Operator if this is feasible. When the primary solution fails, the back-up tool should be used if applicable.
- b) If the call is unattainable due to failure of both videoconferencing tools or loss of internet connection, the audit can be continued through the phone or any other acceptable means for a short period of time. If the problem is not solved promptly, the remaining part of the call should be scheduled.
- c) If the remote audit could not be completed before the closing meeting following steps shall be followed:
 - Step 1: AO and the Operator shall agree on the new plan for the remaining part of the audit.
 - Step 2: If step 1 is not effective, then an extension of the audit to the extent required, with concurrence of the concerned parties (Auditors & Operator);
 - Step 3: If step 1 and 2 are not effective, then the auditor shall convert all remaining and open ISARPs into non-conformities that will be addressed conventionally after the audit.

A1-2.2 IOSA Audit Preparation


A1-2.2.1 Audit Preparation Procedures for the AO

A1-2.2.1.1 Review of AOC/Ops Specs and Aircraft/Fleets to be Audited

- i. AO shall assess the Operational Profile prior to the Audit, through the examination of the Air Operator Certificate/Operations Specifications (AOC/Ops Specs) and Pre-audit Questionnaire. The relevant information shall be provided to the Audit Team one week prior to the opening meeting and also be recorded into the Audit Software.
- ii. Before the 'Assessment Details' section of the audit software is completed, the Lead Auditor shall verify the validity of the Air Operator Certificate and Operations Specifications (AOC/OPS Specs).
- iii. Through the review of the list of the aircraft/fleets grounded due to COVID-19 crisis, AO, in coordination with the Lead Auditor and the Operator, shall verify the active aircraft/fleets to be audited.
- iv. If any aircraft/fleets on the Operator's AOC/Ops Specs that cannot be audited due to being out of scope or grounded due to COVID-19 crisis, such aircraft/fleets must be categorized in accordance with IAH 2.5.2, and approved by IATA as exempted, with the request to be submitted prior to the opening meeting, see IAH 2.5.6.
- v. AO shall determine if any aircraft listed on the AOC is wet leased. See IAH A1-2.5.3 Wet Lease Operations for the further information.

A1-2.2.1.2 Inactive Operations

- i. AO shall determine if there are any approved and/or authorized functions on the AOC which are not active at the time of the audit.
- ii. Normally, if the Operator has regulatory approval for an operation and such operation is not active, the functions must be fully audited, unless the Operator has a statement in a controlled document that any such approved and/or authorized functions on the AOC are inactive.
- iii. However, If the operation is temporarily inactive due to COVID-19 crisis, in addition to the relevant processes and procedures, the Operator's capability in the conduct of those temporarily inactive operations will be assessed through the

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previous operational and relevant training records, internal audit results etc. and the relevant ISARPs shall not be selected as not applicable.

A1-2.2.1.3 Collecting Information and Documents from the Operator

- i. AO shall ensure that the following information and documents from the Operator are received at least 14 calendar days prior to the Opening Meeting in order to provide to the Auditors for the audit preparation:
 - a) The names and the emails of the Operator's personnel to join each scheduled call;
 - b) The completed list of documents using the template downloaded from the audit software. The Operator is not required to fill in the 'Audit Record No', 'Dated Reviewed' and 'Question Codes' column in the template;
 - c) Cross reference list that includes all the current documentation references for each ISARP. The Operator may use Conformance Report template provided by IATA as an acceptable method;
 - d) Provided document references should clearly indicate relevant sections, chapters or paragraphs of the policies, processes and procedures and ensure that IOSA Auditor can easily identify them during pre-audit documentation review.
 - e) The digital controlled copy of the all documents listed in accordance with the abovementioned template.
 - f) To assist with the preparation, the Operator should send the documents in searchable format.
 - g) Air Operator Certificate, Operations Specifications, or equivalent documents;

Note: Certain countries do not issue an Operations Specification to an Operator. See IAH A1- 2.5.1 for details.
 - h) Completed ISM.F04 MNT Aircraft System and Equipment Form and the supporting documents and as applicable records;
 - i) If an Active Implementation was used in the previous audit or will be used in the upcoming audit, the Active Implementation Record or Implementation Action Plan;
 - j) Corrective Action Record (CAR) administrator's full name and e-mail address;
 - k) Completed IOSA Operators Pre-Audit Questionnaire;
 - l) List of grounded fleet and/or aircraft exemptions due to COVID-19;
 - m) Form SAR.F23 – IOSA Operator Questionnaire.
- ii. AO shall provide the above listed information and documents received from the Operator to the Audit team at least 14 calendar days prior to the Opening Meeting;
- iii. AO shall request the following documents and information from IATA as applicable;
 - a) If the Audit is a Renewal Audit or Verification Audit, the previous IOSA Audit Report and the latest Form SAR.F23 – IOSA Operator Questionnaire provided by the Operator;
 - b) Confirmation of the audit build approval on Audit Software.
- iv. AO shall verify with the Operator as applicable, that all required regulatory approvals are in place for the operational manuals prior to the commencement of Pre-Assessment of ISARPs. See IAH 4.12.1. Manuals which Require Regulatory Approval or Acceptance.
- v. if a Regulator does not allow manuals/documentation to be used before being formally approved, the Operator must be aware that such manuals will not be assessed during the remote audit. On the other hand, if a Regulator allows the use of the company manuals prior to their formal approval, then this policy or practice must be clearly stated by the Regulator.
- vi. AO shall review completed ISM.F04 MNT Aircraft System and Equipment Form & its supporting documentation & records and communicate the observed issues with the auditors at least 7 calendar days prior to the Opening Meeting. See IAH 4.9 for the details on how to audit the relevant requirements.



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A1-2.2.2 Audit Preparation Procedures for the Auditors

- i. Preparedness of the Auditors is essential for the quality of the remote audit methodology.
- ii. Individual Auditor preparation shall include the following but not limited to:
 - a) familiarization with the current edition and Temporary Revisions (especially recent changes) of the IATA manuals, and the specific ISARPs;
 - b) familiarization with the remote audit methodology;
 - c) plan for how to conduct the remote audit (how to interview & review the records, how to observe operations remotely, how to sample etc.)
 - d) review of the current AO and IATA Alerts and Bulletins;
 - e) collating the most recent audit aids, forms provided by the AO;
 - f) self-testing of the technology to be used prior to the Opening Meeting (videoconferencing software, cloud server, file sharing platform, documentation software etc.).
- iii. The preparation by the individual auditors shall also include a review of the relevant information and the documentation received from the Operator as mentioned in IAH A1-2.1, including but not limited to:
 - a) the Operator's Air Operator Certificate and all applicable Operations Specifications;
 - b) relevant operational manuals and documents;
 - c) completed and submitted equipment tables in accordance with IPM 6.2.2 (xii);
 - d) the previous IARs and completed SAR.F23 – IOSA Operator Questionnaire;
 - e) the regulatory environment of the Operator;
 - f) any significant operational or management changes that may have occurred since the last Audit;
 - g) the identification of the outsourced functions;
 - h) any regulatory sanctions and/or safety concerns;
 - i) any other relevant information.

A1-2.2.3 Review of the Previous IOSA Audit Report

- i. The AO shall ensure that previous IAR of the Operator shall be reviewed by AO staff and/or the Lead Auditor.
- ii. If the review is conducted by the AO staff, the Lead Auditor must be provided with the result. Lead Auditor is responsible to share the results with the Audit Team.
- iii. The review of the IAR should include at least the following but not limited to:
 - a) Operational Profile, to determine if there are any changes, omissions or errors between the previous audit and the current information available, to identify the operational exclusions from the previous audit;
 - b) Executive Summary, the maturity of the SMS.
 - c) Outsourced functions, to determine the significance, frequency, magnitude, complexity, performance and risk of the operational functions being outsourced, to compare the previous information to the current declared outsourced functions;
 - d) Aircraft/fleet categorization, to compare the changes and information of the aircraft and fleet(s) out-of-scope and exemptions;
 - e) Additional Information, to compare the reported unconventional situations that were identified in the previous audit, such as the use of Active Implementation (AI), Extenuating Circumstances, Interim Corrective Action (ICA), any revisits, and other potential challenges that may present in the current audit;



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- f) Nonconformities, if there were any nonconformities or areas that may need to be verified or require a further review for the effectiveness (If only could be verified through the remote auditing methodology); and
 - g) N/A assessments, to validate the Operational Profile and potential areas that have changed or may create errors.
- iv. AO shall submit IAR requests to IATA at least 4 weeks prior to the commencement of the remote audit.

A1-2.2.4 Pre-Assessment of ISARPs for Documentation

- i. Auditor shall conduct the documentation assessment of all ISARPs prior to the remote Opening Meeting unless the Operator is unable to provide relevant manuals and documentation in English language. This assessment shall be conducted in accordance with following procedure.
 - a) Operator shall provide or give access to the Cross-Reference List that includes all the current documentation references for each ISARP and the digital controlled copy of the all relevant documents.
 - b) As part of the preparation, the auditor also needs to identify ISARPs which are going to be assessed as "Not Applicable" based on the information provided. The information to be reviewed includes, but is not limited to the AOC, Operations Specifications, Pre-Audit Questionnaire and the Manuals.
 - c) All ISARPs which have been identified as not applicable to the operator must be assessed in the Audit Software as 'Not Applicable' with the corresponding auditor comment. This assessment must be completed prior to the Opening Meeting.
 - d) Auditor shall assess the documentation conformity by reviewing the ISARPs against the documentation references and documents provided by the Operator.
 - e) If documentation references and documents provided by the Operator are not detailed and clear enough to allow for an easy documentation assessment, Auditor shall communicate with the Operator to ensure necessary actions are taken prior to the Opening Meeting.
 - f) The document references shall be recorded in the Audit Software to include sub references.
 - g) If the Auditor concludes that the relevant ISARP is "not documented", this information shall be recorded in the Audit Software Narrative Field without selection of the assessment result.
 - h) The assessment result shall be discussed during the remote interviews with the Operator and the relevant information will be removed from the Narrative Field if the Auditor concludes that ISARP is documented.
- ii. If the documentation is assessment couldn't be completed prior to the opening meeting or the Operator provided new documents and/or references, Auditor may also continue to conduct the documentation assessment of the ISARPs after the remote Opening Meeting, between the calls with Operator.

A1-2.2.5 IOSA Audit Team Meeting

- i. In order to inform the Auditors of the outcome of the various reviews conducted by the AO and to discuss the results of pre-assessments of the ISARPs in terms of being documented, the Lead Auditor shall conduct remote IOSA Audit Team meetings prior to Pre-Assessment of ISARPs for Documentation and the Opening Meeting.
- ii. Any concerns with the upcoming IOSA Audit should be highlighted and the Auditors should share any issues they identified that may affect the assessment of the conformity in the organization level such as documentation system issues observed.
- iii. The following agenda items should be discussed prior to Pre-Assessment of ISARPs for Documentation:
 - a) Operator background: organization structure, affiliated airlines, audit category etc.;
 - b) Operator documentation hierarchy;
 - c) IOSA documentation to be used (IPM, ISM, IAH, AO Alerts, Suspended ISARPs, etc);
 - d) any issues related to the discussion topics of the remote stakeholder meeting (see IAH A1-2.1.1 (iii) for the details.);
 - e) AOC/Operation Specifications;
 - f) pre-audit questionnaire;



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- g) previous IAR and SAR.F23 – IOSA Operator Questionnaire;
- h) completed ISM.F04 MNT Aircraft System and Equipment Form;
- iv. The following agenda items should be discussed prior to the Opening Meeting
 - a) The results of the pre-assessments of the ISARPS for documentation;
 - b) Any issue with the audit schedule and contingency plan;
 - c) Any issue with the audit software and backup;
 - d) Any AO specific information.

A1-2.3 Audit Performance

A1-2.3.1 Remote Opening Meeting

A1-2.3.1.1 General

- i. The opening meeting is conducted by the Lead Auditor remotely as a virtual meeting and should include the audit team members, and representatives of the Operator. Ideally, Operator representatives include members of senior management, however it is at the discretion of the Operator to nominate participants for the meeting.
- ii. The opening meeting must be conducted using a formal presentation and needs to address or include at least the following but not limited to:
 - a) introduction of members of the Audit Team and representatives of the Operator;
 - b) roles and responsibilities of the Audit Team and the Operator;
 - c) audit objective: establishment of the level of conformity with ISARPs;
 - d) reduced scope of the ISM and the relevant ISARPs;
 - e) remote audit documentation review methodology;
 - f) remote audit implementation review methodology and application to the Audit;
 - g) planned schedule of all Audit activities, including scheduled calls and the closing meeting;
 - h) method for communication between the scheduled calls;
 - i) criteria for establishing conformity with ISARPs: documented and implemented;
 - j) technologies to be used during the Audit (videoconferencing software, cloud server, file sharing platform, documentation software etc.);
 - k) language to be used during the Audit;
 - l) method of keeping the Operator informed of Audit progress;
 - m) method of reporting IOSA findings to the Operator;
 - n) confidentiality of the IOSA program;
 - o) conditions that may lead to termination of the Audit
 - p) IOSA dispute resolution process;
 - q) IOSA Audit Feedback Survey;
 - r) AOC/ Ops Spec review with the Operator.

A1-2.3.1.2 Best Practices for Remote Opening Meeting

- i. Lead Auditor should set up a virtual meeting room by ensuring the microphone is unmuted, and in order to greet attendees, the webcam should be turned on. Also, sharing desktop with presentation open is essential.



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- ii. As people come into the virtual room, Auditors should greet them as it would be in a face-to-face situation and the introduction of the Audit team should be performed as webcams are turned on.
- iii. Presentation should be given through screen sharing option and if needed the presenter should be changed to allow to Operator share their presentation as required.

A1-2.3.2 Mandatory Observations

- i. The following mandatory observations are not required to be performed for the remote audit. Refer to IAH 2.3.2 for the description of the Mandatory Observations.
 - a) MO-1-FLT Line Flight Operations;
 - b) MO-2-FLT Flight Simulator Operations;
 - c) MO-6-MNT Aircraft Part/Component Installation/Replacement;
 - d) MO-8-MNT Aircraft Parts/Components Management/Handling;
 - e) MO-9-CAB Line Cabin Operations;
 - f) MO-11-GRH Load Control Operations;
 - g) MO-11-GRH Passenger/Baggage Handling Operations;
 - h) MO-12-GRH Aircraft Loading Operations;
 - i) MO-13-GRH Aircraft Ground Handling Operations;
 - j) MO-14-CGO Cargo Acceptance Operations
 - k) MO-15-CGO Cargo Handling Operations
 - l) MO-16-SEC Passenger/Baggage Security
- ii. The following mandatory observations shall be performed for the remote audit unless the remote observation or examination of these activities is unachievable.
 - a) MO-3-FLT Flight Crew Scheduling Operations;
In general, flight crew scheduling is performed using a software or any other digital tools which could be observed through screensharing.
 - b) MO-4-DSP Operational Control/Flight Dispatch Operations;
In general, flight planning other operational control and dispatch functions are performed using a software or any other digital tools which could be observed through screensharing.
 - c) MO-5-MNT Maintenance Outsourcing Management (The MO will not be available anymore as of 1 September 2021);
Maintenance outsourcing management could be observed through screen sharing of audit records and interviews with personnel.
 - d) MO-7-MNT AD/SB Management
In general, engineering/planning processes is performed using a software or any other digital tools which could be observed through screensharing.
- iii. If the Mandatory Observations could not be performed, additional audit methodologies and auditor actions should be used to ensure the evaluation of the implementation is effective. These methodologies and actions may include the following but not limited to:
 - a) Increasing the number of the sampled records for each relevant ISARP as applicable;
 - b) Interviewing with frontline personnel remotely;
 - c) Using other auditor actions at the discretion of the Auditor.





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A1-2.3.3 Remote Closing Meeting

- i. The closing meeting is conducted by the Lead Auditor remotely as a virtual meeting and should include the audit team members, and representatives of the Operator.
- ii. The closing meeting must be conducted using a formal presentation and it needs to address or include the following items:
 - a) an overview of the performed audit activities;
 - b) IOSA findings and observations;
 - c) supporting objective evidence (may be presented by individual Auditors);
 - d) the summary of findings and observations;
 - e) the Corrective Action Report (CAR);
 - f) follow-up process, including timelines for corrective action;
 - g) process for verification of corrective action implementation;
 - h) closure of findings;
 - i) the final IAR;
 - j) IAR quality control process;
 - k) requirements for IOSA registration;
 - l) confidentiality of the IOSA program;
 - m) IATA policy for marketing of IOSA registration;
 - n) the IOSA Audit Feedback Survey;
 - o) the IOSA program requirement to report any significant changes to operational and management structures to IATA, as per the events specified in IPM 7.7.

A1-2.4 Operational Profile

See IAH 2.4.


A1-2.5 Categorization of the Fleets Operated

See IAH 2.5.

A1-2.6 Auditing Internal Oversight.

- △ i. To further assist the Operators during the COVID-19 crisis, the IOSA Guidance for Safety Monitoring under COVID-19 was published..
- ii. That guidance allows Operators to use flexible procedures for the monitoring of internal operations and maintenance functions addressing risk assessment, evaluation, auditing, and other acceptable methods to ensure compliance with all applicable regulatory requirements and ISARPs.
- iii. Auditors shall consider this guidance in their assessment of the Operators conformity with relevant ISAPRS.

A1-2.7 Intentionally Open

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A1-2.8 Completing the Audit

A1-2.8.1 General

- i. In completing the audit information in the Audit Software, all instructions laid down in IAH 2.8 shall also be followed by the Auditors for the remote audit.
- △ ii. With specific to the COVID-19 crisis, the following topics shall also be included in IAH 2.8.7.2 Additional Information section for onsite and remote audits whether or not these items apply to particular Operator.
 - a) Certification and/or licence extensions provided by the Authority of the Operator due to COVID-19 crisis and any mitigation measure related to that.
 - b) Description of the impact of the COVID-19 crisis on the routes flown, aircraft/fleets, inactive operations etc.
 - c) Operator's crisis management practices relevant to COVID-19.
 - d) Business continuity plan for the Operator if any.
 - e) Information regarding the transport of cargo and mail on aircraft configured for the carriage of passengers (if applicable)
- iii. If the above listed topics do not apply to the Operator, this will be mentioned in the IAH 2.8.7.2 Additional Information section such as 'No cargo and mail on aircraft configured for the carriage of passengers was transported by the Operator'.
- iv. In order to collect information relevant to COVID-19 crisis, Auditors shall review the latest SAR.F23 – IOSA Operator Questionnaire provided by the Operator prior to the commencement of the Opening Meeting.

A1-2.8.2 Certificate and/or Licence Extensions Provided by Authority

- △ i. With reference to State Letters AN 11/55-20/50 and AN 11/55 21/27, two sub-systems have been created by ICAO in the existing Electronic Filing of Differences (EFOD) system to capture exemptions or extensions from ICAO Standards on certification and licensing that may arise from mitigation measures due to the COVID-19 pandemic. These include the CCRD (COVID Contingency Related Differences) and TE (Targeted Exemption) The relevant information is accessible through the following links.
 - a) For CCRD please see <https://www.icao.int/safety/COVID-19OPS/Pages/ccrd.aspx> or
 - b) Alternatively for CCRD <https://www.iata.org/en/programs/ops-infra/covid-contingency-differences-ccrd/>
 - c) For TE please see <https://www.icao.int/safety/OPS/OPS-Normal/Pages/Targeted-Exemptions.aspx>
- △ ii. Auditors shall validate if the Operator is operating under any exemption provided by its Authority on the ICAO CCRD or TE system. Such exemption shall be found on the above mentioned ICAO sites or recorded in an official authority document.
- iii. The relevant information shall be recorded by the Lead Auditor in the IAH 2.8.7.2 Additional Information section of the Audit Summary.
- iv. For detailed procedures on how to assess regulatory exemptions, review Ch A1-4.13 in this Temporary Appendix

A1-2.8.3 Impact of the COVID-19 Crisis on the Routes Flown, Aircraft/Fleets etc.

- i. Lead Auditor shall review the latest Operator Questionnaire provided by the Operator and discuss the impact of the COVID-19 crisis on the routes flown, inactive operations and grounded aircraft/fleets during the remote calls and interviews.
- ii. Gathered information will be summarized in Additional Information section of the Audit Summary. The following information should be included in the summary:
 - a) Percentage of the aircraft currently Operated compared to the all fleet;
 - b) Number of routes flown;
 - c) Average Aircraft utilization;
 - d) Inactive operations etc.



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A1-2.8.5 Summary of COVID-19 Impact and Business Continuity Plan

- i. Lead Auditor shall review the latest Operator Questionnaire provided by the Operator and discuss the COVID-19 Impact and Business Continuity Plan with the Auditee.
- ii. Lead Auditor shall capture and summarize the following in the Additional Information section of the Audit Summary.
 - a) COVID-19 impact on the operations, the organization and the company as a whole.
 - b) Business Continuity Plan that outlines the procedures, processes and systems necessary to recover and resume critical operational processes and to include following areas but not limited to in returning back to normal operations:
 - Personnel currency;
 - Personnel training;
 - Return to service of aircraft in long-term storage;
 - Maintenance of aircraft parked in remote locations for mid/long-term.

A1-2.9 Corrective Action Record

See IAH 2.9.

A1-2.9.14 Completing a CAR for Conformity – Active Implementation

- i. If an operator is not in conformity with an ISARP, however the operator has a regulatory exemption related to the same requirement in the ISM, then the ISARP can be assessed as Conformity – Active Implementation. The following is the procedure and details to be followed for these cases.
- ii. Even though the ISARP is assessed as being in conformity, a CAR must be generated for the ISARP. This CAR is used to describe how the operator intends to re-establish conformity within the required timelines.
- iii. Following fields need to be filled in:

Root cause	Must be filled in with the operator’s root cause for the non-conformity
Corrective Action Plan	This field must be filled in by the operator with a plan of actions to re-establish conformity with the ISARP within the given timelines resp. by the relevant deadline. The operator needs to provide sufficient details and credible evidence and plans how conformity will be achieved. This must include planned steps with dates. If the missing conformity is related to training, for example, planned training dates must be included.
Final Action Taken (Optional)	At the time of audit report finalization, any steps already taken towards conformity may be recorded in the Final Action Taken field. This can include things like <ul style="list-style-type: none"> • Trainings already conducted • Number of personnel having regained currency • Other measures taken
Final Review and Acceptance	The responsible auditor needs to confirm that the plans have been reviewed and deemed acceptable. The Final Review must also specify how the regulatory exemption has been verified.





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- iv. The above information must be presented by the Operator either at the time of the audit, or as part of the follow-up within 45 days following the closing meeting. Should the required information not be provided within the required timelines, the assessment must be changed to a non-conformity.

[A1-2.11 Audit Report Completion](#)

See IAH 2.11

[A1-2.11 Intentionally Open](#)

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A1-3 Procedures for Operators

A1-3.1 Operator's Responsibilities

A1-3.1.1 Supporting the Audit

- △ i. To ensure an effective and efficient IOSA Program, the Operator must support the audit activities. The Operator is responsible for:
- a) providing the AO at least 14 calendar days prior to the Opening Meeting with the following documentation and information;
 - The names and the emails of the Operator's personnel to join each scheduled call;
 - The completed list of documents using the template downloaded from the audit software. The Operator is not required to fill in the 'Audit Record No', 'Dated Reviewed' and 'Question Codes' column in the template;
 - Cross reference list that includes all the current documentation references for each IOSA Standard. The Operator may use Conformance Report template provided by IATA as an acceptable method;
 - The digital controlled copy of the all documents mentioned above;
 - Air Operator Certificate, Operations Specifications, or equivalent documents;
 - Completed ISM.F04 MNT Aircraft System and Equipment Form;
 - If an Active Implementation was used in the previous audit or will be used in the upcoming audit, the Active Implementation Record or Implementation Action Plan;
 - Corrective Action Record (CAR) administrator's full name and e-mail address;
 - Operators Pre-Audit Questionnaire;
 - List of grounded fleet and/or aircraft exemptions due to COVID-19;
 - SAR.F23 – IOSA Operator Questionnaire.
 - b) ensuring all applications for exemptions and operational exclusions are submitted to IATA in a timely manner and within the deadlines;
 - c) ensuring relevant managers, operational staff and internal auditors, are available to support the audit activities and for interviews as applicable;
 - d) assisting the AO during the audit in accordance with IPM 6.3.1;
 - e) monitoring and reporting the progress of addressing corrective actions with the AO, including when ICA and extenuating circumstances are utilized;
 - f) providing a Business Continuity Plan as described in A1-2.8.5 if available;
 - g) submitting all the given extensions and the mitigation measures granted by the Authorities;
 - h) ensuring interpreters/translators are available for calls when needed, and
 - i) any reasonable requests of the AO or Auditors for the conduct of the audit.

A1-3.2 IOSA Audit Preparation

A1-3.2.1 Preparation Activities

- i. There are many preparation activities the Operator can undertake to prepare for their IOSA Audit. These activities include, but are not limited to:
 - a) undertaking a gap analysis against the applicable ISARPs, See 3.3.4);



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- b) request a remote IOSA Preparation Visit, see 5.7;
- c) undertake training in the IOSA program to include remote Auditing methodology;
- ii. The Operator shall submit the relevant documents and information mentioned above in A1-3.1.1(i) to the AO prior to the IOSA Audit.
- iii. The documents should be provided to AO in well-organized folders per scope with correct and clear file names.
- iv. The Operator is responsible for ensuring that each Operator personnel who participates in the IOSA Audit has stable internet connectivity, reliable communication equipment and access to technologies that will be used to conduct the Audit to include, videoconferencing software, cloud server, file sharing platform, and documentation software as applicable.

A1-3.2.2 Intentionally Open

A1-3.3 Internal Audit Program

A1-3.3.1 Quality Assurance Program Requirements

- i. In accordance with ORG 3.4.6, the Operators are responsible for auditing against the IOSA Standards and Recommended Practices (ISARPs), which will assist in the achievement of continued conformity, increased focus on implementation, reliability of quality assurance and standardization of operator-internal assurance activities.
- ii. However, airlines are likely to face challenges in monitoring their operations. The following procedures are applicable to the monitoring of internal operations and maintenance functions addressing risk assessment, evaluation, auditing, and other acceptable methods to ensure compliance with all applicable regulatory requirements and IOSA Standards and Recommended Practices.
- iii. The following summarizes the recommendations for the monitoring of the operations conducted under COVID-19 measures, if the operations become limited or inactive or if the operations are suspended.

Operations under COVID-19	Limited Operations	No Operations
Monitoring compliance with COVID-19 relevant requirements	Postpone relevant audits using risk-based approach	Postpone all audits
Conventional Audit (if possible)	Consider Remote Audit before back to operations	Risk Assessment before back to operations
Consider Remote Audit	Self-assessment by operational departments before back to operations	Consider Remote Audit before back to operations
Risk Assessment of Active Operations	Risk Assessment before back to operations	Any other acceptable monitoring methodology before back to operations
Any other acceptable monitoring methodology	Any other acceptable monitoring methodology before back to operations	

- iv. Please see following guidance IOSA Guidance for Safety Monitoring under COVID-19 for further details.



<https://www.iata.org/en/iata-repository/publications/iosa-audit-documentation/iosa-guidance-for-safety-monitoring-under-covid-19/>

A1-3.3.2 IOSA Registration Period

In this chapter, new registration cycles relevant to remote auditing will be described.

A1-3.3.3 Alignment of ISARPs with Regulations

See IAH 3.3.3.

A1-3.3.4 ISM Applicability for Internal Assessments



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See IAH 3.3.4.

A1-3.3.5 Actions for a New ISM Revision

See IAH 3.3.5.

A1-3.3.6 Internal Auditor Qualification and Independence (ORG 3.4.12)

See IAH 3.3.6.

A1-3.3.7 Training and Qualification Program for Internal Auditors (ORG 3.4.13)

See IAH 3.3.7.

A1-3.3.8 Record of Internal Auditors

See IAH 3.3.8.

A1-3.3.9 Use of External Resources for Internal Audits

See IAH 3.3.9.

A1-3.4 Effectiveness Methodology

See IAH 3.4.

A1-3.5 IOSA Audit Follow Up

See IAH 3.5.



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A1-4 Audit Methodology and Technique

A1-4.1 Understanding the ISARPs

See IAH 4.1

A1-4.2 Assessing the ISARPs

See IAH 4.2

A1-4.2.5 Assessing and Recording Implemented



- i. If an operational personnel is inactive and relevant records for this personnel's exclusion from the operations are provided by the Operator, the Auditor shall not raise any findings related to the qualification and/or training requirements of such operational personnel.

A1-4.2.15 Repeated ISARPs

- ii. For a remote audit, the guidance on auditing repeated ORG provisions is generally applicable as usual for all those ISARPs that have been included in all sections. As such the existing guidance will remain in place unchanged.
- iii. For those ORG provisions which are repeated in the full checklist, however they have not been included in the reduced scope checklist in the operational disciplines, auditors should follow the guidance as outlined in the following paragraph.
- iv. In order to have a representative situation, covering as much of the organization as possible, the ORG auditor should include samples from different operational areas to make the assessment of the ORG provision. The sampling is at the discretion of the auditor under considerations of time management primarily. During the planning phase of the audit, the auditee should be informed that the ORG auditor will sample different parts of the organization and that responsible units and personnel should be available at short notice to answer questions from their respective areas. The areas to be sampled should not be communicated in advance but should be communicated at the beginning or during the actual interviews.
- v. The assessment of the ORG provision will then be based on the combination of the corporate level and the sample of the operational areas. Due to the potentially higher than usual sampling, the time invested in these ORG provisions may need to be increased slightly and this should be taken into consideration in the overall allocation of auditing resources.
- vi. A1-4.3 Audit Evidence

A1-4.3.1 Evidence

See IAH 4.3.1

A1-4.3.2 Assessment of the Implementation Remotely

A1-4.3.2.1 General

- i. The assessment of implementation is based on the Auditor's judgment, established through various auditor actions such as record review, interviews and observation of the operation.
- ii. AOs and the IOSA Auditors should use remote audit methodologies, techniques and best practices laid down in this document as a basis and utilize the most appropriate methods for the Operator considering the operational environment and the technologies available.
- iii. The quality of the assessment of the implementation remotely relies on the preparedness of the Operator to provide records effectively and the preparation of the Auditor. Pre-assessment of the documentation conformity prior to the calls and interviews and the understating the processes and procedures of the Operator are essential.
- iv. Punctuality and time management are essential for remote calls and videoconferences as the auditing might take more time than the onsite audits.



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A1-4.3.2.2 Best Practices for Video Conferencing

- i. Auditors should conduct a self-technical testing prior to the audit as described in IAH A1-2.2.2. and make sure video conferencing software is updated to the latest version.
- ii. In addition to the detailed audit plan issued by the AO, Auditors should also provide a clear meeting agenda for each individual call.
- iii. Individual meeting agenda should include meeting rules such as informing others that an audit is in progress, not taking any other calls, turning off the cell phones, etc.
- iv. Video calls should be preferred over voice-only calls because non-verbal cues are an important part of the communication and are often lost without the video unless the use of video lowers the quality of the voice excessively.
- v. Participants should wear headsets preferably to prevent hearing echoes in the audio and mute their microphone when not speaking as the microphone can pick up background noise.
- vi. An important element of the video conferencing is the background that appears in the video. Auditors should make sure that their background is stationary and not distracting.
- vii. Regardless of the model of the camera used, good lighting is essential for the quality of the call and may affect the contact with others.
- viii. Auditors should follow the dress code agreed between AO and the Operator and maintain professionalism at all times.
- ix. During on site meetings, an Auditor may pick up on visual cues to help to find the right time to speak. It's a lot easier to accidentally interrupt on a video conference. It is recommended to wait for a few moments of silence before speaking up in case there's a sound delay.
- x. Should the Auditor need a pause in the conversation due to review of the record or checking documentation, the Auditor should make sure to communicate that. Delays or long stretches of silence might make it seem like the connection is lost.
- xi. Auditor should try to remain focused on the Auditee during the interviews and the position the camera to ensure eye contact.
- xii. Teleconferencing requires more concentration and, therefore, can be more tiring than face-to-face interviews. Regular and frequent breaks should be arranged as required.

A1-4.3.3 Reviewing Documents

See IAH 4.3.3

A1-4.3.4 Interviewing Personnel Remotely

- i. Remote interviews are conducted in much the same way as in-person interview and can be conducted by scheduling video calls with key individuals using any number of readily available technologies. The technology to be used discussed and agreed on during the key stakeholder meeting as defined in A1-2.1.1.2.
- ii. Preparing for remote interviews takes additional time for the Auditor. Each Auditor should come ready with a list of questions and points regarding what additional information is needed, based on information from the document review if applicable or previous calls.
- iii. An Auditor should avoid talking over either the interviewee. Auditors should keep in mind that interviewee may not be comfortable to communicate on video, particularly who do not regularly do so (for example frontline personnel). While this is unavoidable, the Auditor should try to set a comfortable tone and be aware that the video alone may change body language or perception.
- iv. Interviewing with the operational personnel is a challenge. If the AO and the Operator agree on the use of videoconferencing through the smartphone or tablet, with the help of the Auditee (management personnel), the Auditor should have an interview with the operational personnel.
- v. Auditor should check the list of current operations at the time of the audit, ask for list of the operational personnel in duty and request from the Operator to arrange call(s) with selected personnel in accordance with the availability of the personnel.



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- vi. Use of interpreters/translator during an interview should be planned in advance with the coordination of the Auditee.

A1-4.3.5 Examining Records Remotely

- i. It may take significantly more time for the Operator to prepare and upload documents to a file-sharing platform than it would provide access to a file drawer or binder onsite and depending on the documentation method (paper records, database storage system, etc.) The Operator should take the time to convert these records into a reviewable format (such as PDF) and upload the files or provide to the Auditors in accordance with the agreed methods.
- ii. Hence, as outlined in A1-2.2.1.2 (v), consensus on the methodology to be used for reviewing different types of the records is the basis for a seamless process for examining the records remotely.
- iii. Auditor should remind the agreed methodology and provide brief information in regard to examining records and confirm the preparedness of the Auditee.
- iv. Auditor shall provide a clear timeline by when the Operator must provide additional evidence as agreed during the audit.
- v. Aside from the agreed format, since not every record to be reviewed can be planned, Auditors should also be open to receive and review information in whatever format is most easily obtained so that the burden to the Operator is minimized.
- vi. If possible, consideration should be given to the accessibility of the digital file system used by the Operator where records are stored. Often, direct access can be granted on a temporary basis, solely for the duration of the audit.
- vii. Unlike on-site records reviews, remote reviews do not typically allow for simultaneous questions. When reviewing records remotely, the auditor should take notes and write down questions to be asked during the remote interviews.
- viii. However, one way to incorporate simultaneous questioning during remote reviews is to set up a videoconference between the Auditor and Auditee. This allows for documents to be shared and reviewed, and for questions and answers to be given in real time.
- ix. The Auditor may share his desktop presenting the ISARP and ask the auditee to take over the presentation whenever they want to share the records or their visuals through screensharing.
- x. Sharing photos of the records as applicable or live video streaming to show records are also other methods to be considered.
- xi. Records might also be examined flexibly in accordance with the following approach:
 - a) Verification and/or examination of the records might happen upfront and not necessarily at the time of the call is made.
 - b) Auditor may request the relevant records to be provided and review the records between the calls.
 - c) Clarifies any issues with the Auditee during the next call.



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A1-4.3.6 Observing Operations Remotely

- i. Although the majority of the mandatory observations are not required to be performed for the remote audit, the Auditor may use other auditor actions to observe operations remotely if the technological solutions are available.
- ii. Live streaming paired with mobile technology such as a smartphone or tablet with video capabilities may be used to observe operations.

A1-4.3.7 Other Sources

A1-4.4 Auditor Actions

See IAH 4.4.

A1-4.5 Auditing Outsourced Operational Functions

See IAH 4.5.

A1-4.6 Mandatory Observations

See A1-2.3.2 Mandatory Observations.

A1-4.7 Intentionally Open

A1-4.8 Auditing SMS – Audit Methodology and Guidance

See IAH 4.8.

A1-4.9 Auditing of Aircraft Equipment

See IAH 4.9.

A1-4.11 Auditing Performance-Based Conformity

See IAH 4.11.

A1-4.11 Auditing Effectiveness

See IAH 4.11.

A1-4.12 Additional Guidance

See IAH 4.12.

A1-4.13 Auditing and recording Regulatory Exemptions

- i. During the COVID-19 pandemic, many operators are facing difficulties in complying with regulatory requirements as well as conforming to IOSA standards and recommended practices. This can be due to a number of different reasons, including but not limited to travel restrictions, drastically reduced operations, inability to conduct classroom training sessions due to physical distancing restrictions, and unavailability of required service providers due to lockdown measures.
- ii. To avoid that operators are becoming non-compliant, and as a consequence threatening their eligibility to hold a valid AOC, regulators around the world have provided exemptions to operators from certain legal requirements, particularly related to operational currency and training.



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- iii. While IOSA cannot grant such exemptions, a temporary measure has been introduced, whereby an auditor can assess an ISARP as conformity, even though the operator may not be in full conformity with such requirement. Such conformity assessment can only be used for implementation related non-conformities. Any deficiencies in documentation must be assessed as a regular non-conformity.
- iv. In order to qualify for this option, the following conditions must be fulfilled
- The non-conformity is related to implementation only,
 - The ISARP specifies the same requirement for which the operator has received an exemption from the regulator,
 - The exemption can be verified by the auditor through one of the following two methods,



- For exemptions under CCRD, which is valid for audits conducted until 30 Jun 2021
 - By consulting the ICAO CCRD (COVID-19 Contingency Related Differences) website and confirming the state's relief measure
 - By verifying documented proof, issued by the regulator, confirming the exemption which was granted



- For exemptions under TE
 - By consulting the ICAO TE website below
 - By verifying documented proof, issued by the regulator, confirming the exemption

- The exemption does list an expiration date / respectively a maximum period for the deviation,
- The operator must provide a plan how conformity will be re-established within a maximum period of time as follows:



- For exemptions under CCRD
 - Audit conducted until 30 Apr 2021: 180 days following the deadline to close any findings. This deadline is usually the expiry date of the operator's current IOSA registry, however, under the COVID-19 temporary rules, this deadline is different based on the operator's circumstances and is generally 90 days after either the expiry date or the extended expiry date for operators under Extenuating Circumstances.
 - Audits conducted as of 01 May 2021: by the deadline provided by the Authority
 - If the exemption is not related to the ISARPs listed in iv. g) below, no later than 30 Jun 2021



- For exemptions under TE
 - by the deadline provided by the Authority

- The plan as required in item iv. e) above must be available and presented by the operator during the audit, or at the latest within the CAP period of 45 days following the closing meeting.



- For TE, the exemption is limited to the following ISARPs:

FLT 3.3.4	Medical Certificate currency (ICAO Annex 1 1.2.5.2)
FLT 3.3.7	Recency-of-experience (ICAO Annex 6 Part I 9.4.1.1 & 9.4.2.1)
FLT 3.3.10	Route qualification (ICAO Annex 6 Part I 9.4.3.5)
FLT 2.3.2	Pilot Proficiency Check (ICAO Annex 6 Part I 9.4.4.1)

- v. To verify the existence of the filed differences or exemptions, one of the following websites must be consulted



CCRD: <https://www.icao.int/safety/COVID-19OPS/Pages/ccrd.aspx>
CCRD: <https://www.iata.org/en/programs/ops-infra/covid-contingency-differences-ccrd/>
TE: <https://www.icao.int/safety/OPS/OPS-Normal/Pages/Targeted-Exemptions.aspx>

- vi. If the above conditions are fulfilled, the auditor may assess the ISARP as "Documented/Implemented – Active Implementation". Although the ISARP is assessed as conformity, a Corrective Action Record (CAR) must be generated for that ISARP. This CAR serves as the Active Implementation record for that provision, where the operator describes how conformity will be re-established within the 180 additional days.



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vii. To further stress the fact that conformity has been established based on an exemption, the following standard auditor comment must be added:

The Operator is under a regulatory exemption for this requirement. Consult the corresponding Corrective Action Record for the Active Implementation plan.

viii. Details on how to complete the CAR can be found in A1-2.9.14.

△ ix. If an operator cannot fulfil the above conditions, the ISARP must be assessed as non-conformity. This includes the following scenarios:

- a) An operator has received an exemption from the authority after 30 Jun 2021, but the corresponding ISARP is not listed in iv) g) above
- b) An operator has received an exemption from the authority under TE, but the authority has not published it in the ICAO TE system, or the exemption cannot be verified through a document issued by the authority
- c) An operator has received an exemption under CCRD, but the deadline provided by the authority is later than 30 Jun 2021 and the operator is unable to establish conformity by that date