Conflict-Free Smelter Program (CFSP)
Supply Chain Transparency Smelter Audit Procedure for Tin and Tantalum
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I. FOREWORD

This audit procedure and the related Conflict-Free Smelter Program (CFSP) Supply Chain Transparency Smelter Audit Protocol for Tin and Tantalum, further here-in referred to as "Sn/Ta audit protocol", were developed to meet an emerging need for downstream companies to demonstrate reasonable country of origin and validate smelter procurement processes. This audit procedure and related Sn/Ta audit protocol are key components of the Conflict Free Smelter Program (CFSP). The CFSP, developed by the EICC and GeSI in 2010, is a voluntary initiative in which an independent third party audits smelter procurement and processing activities and determines if the smelter showed sufficient documentation to demonstrate with reasonable confidence the minerals they processed originated from conflict-free sources.

The first protocol for tantalum was published in 2010, and tin and tungsten protocols followed in 2011. In February 2013 a single, harmonized protocol representing tantalum, tin and tungsten was put in place (published December 2012). Most recently, the protocols were again separated with a version limited to tin and tantalum. Tungsten and gold are covered in separate audit procedures and protocols. As a result, this audit procedure will solely support the related Sn/Ta audit protocol.

This procedure will be reviewed annually by the CFSI in cooperation with key stakeholders to ensure that the content continues to reasonably support the related Sn/Ta audit protocol and conflict-free sourcing requirements set forth by law (i.e. Section 1502 of the United States Dodd-Frank Wall Street Reform and Consumer Protection Act) and international expectations, such as the OECD Due Diligence Guidance for Responsible Supply Chains on Minerals from Conflict-Affected High-Risk Areas (OECD Guidance). Interim adjustments will be made, if driven by new findings or legislations, in conjunction with key stakeholders.

II. INTRODUCTION

International guidance and US Law are setting expectations on supply chain due diligence and disclosure regarding "conflict minerals". This is to address the minerals that are one of the resources within the Democratic Republic of the Congo (DRC) that may be directly or indirectly financing or benefiting armed groups. This procedure was developed as a specific, practical means of validating the supply chains of cassiterite and tantalite and its derivatives at the smelter level, the point at which cassiterite and tantalite are converted into a ubiquitous metal containing product. If the materials in scope during the audit period, as well as accompanying procurement processes, can be validated at this level in the supply chain, then products made from materials coming from those validated smelters can also be considered to have validated DRC conflict free sourcing.

This audit procedure is to be used in conjunction with the Sn/Ta audit protocol when conducting a CFSP audit at a participating tin or tantalum smelter. This audit procedure summarizes how an auditor and auditee shall conduct the

1 Conflict-Free Smelter Program (CFSP) Supply Chain Transparency Smelter Audit Protocol for Tin and Tantalum, Rev 21 November 2013 found at the CFSI program website http://www.conflictfreesmelter.org/cfshome.htm
Conflict-Free Smelter Program (CFSP) compliance audit following the requirements outlined in the Sn/Ta audit protocol to validate the participating company (auditee) has implemented the necessary company-level management program through the following methods:

- Demonstration of management commitment via a strong conflict minerals policy.
- Examination of the processes and systems used for sourcing to demonstrate the ability to support conflict free sourcing
- Line Item Summary and mass balance analysis to demonstrate the smelter's ability to account for all inputs and outputs during the audit period
- Examination of internal material control mechanisms to demonstrate the smelter’s ability to account for all inputs during the audit period
- Evaluation of materials within the audit scope to demonstrate the appropriate level of sourcing traceability and origin determination.

The third party auditing firms must conduct the audits in accordance with the requirements in ISO 19011. A reasonable approach to making determinations should be employed as identified in the OECD Guidance and the US SEC final rule.

### III. TERMS AND DEFINITIONS

**Artisanal and Small-Scale Mining (ASM):** "Mining by individuals, groups, families or cooperatives with minimal or no mechanization, often in the informal (illegal) sector of the market. Despite many attempts, a common definition of ASM has yet to be established. In some countries a distinction is made between ‘artisanal mining’ that is purely manual and on a very small scale, and ‘small-scale mining’ that is more mechanized and on a larger scale.”

**ARC:** Audit Review Committee. The ARC committee reviews audit reports for consistency in implementing the audit protocol.

**Audit period:** The period of time covered by the Line Item Summary, typically one year.

**Closing Inventory (declared):** Closing inventory at the Line Item Summary end date based on normal inventory calculation and reporting processes of the smelter and declared by them. Inventory may be physical or calculated as appropriate for the business circumstances of the auditee.

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Closing Inventory (calculated): Closing inventory at the Line Item Summary end date calculated by the auditor based on transactions reported over the audit period by the smelter.

CFSP: Conflict-Free Smelter Program

CoA: Certificate of Analysis which will show production date, or in the case of non-registered metal brands, similar appropriate documentation.

"Conflict Minerals": cassiterite, columbite-tantalite, gold, wolframite, or their derivatives, or any other minerals or their derivatives determined by the United States Secretary of State to be financing conflict in the covered countries (referred to in this protocol as Level 3 countries)

Dodd-Frank Wall Street Reform and Consumer Protection Act (Dodd Frank Act): A federal statute in the United States that was signed into law on July 21, 2010. Section 1502 added Section 13(p) to the Securities Exchange Act of 1934, which requires the Securities and Exchange Commission to promulgate rules requiring issuers with conflict minerals that are necessary to the functionality or production of a product manufactured by such person to disclose annually whether any of those materials originated in the Democratic Republic of the Congo or an adjoining country.

EICC: Electronic Industry Citizenship Coalition

Estimated Losses: Unrecoverable production losses. Such losses in tin can be described as fume and fugitive losses; and in tantalum such losses can be described as residual solid Ta in ore/scrap materials, dissolved Ta in liquid waste streams, and Ta fines in waste streams.\(^3\)

GeSI: Global e-Sustainability Initiative

Immediate supplier: the company which is immediately before the smelter in the supply chain, which may be upstream producers such as a smelter, or downstream user, as well as traders.

Inventory (whether calculated or declared) will include stocks of ore, secondary material, and finished product, work in progress materials not calculated in stocks, and similar material.

iTSCI: ITRI Tin Supply Chain Initiative

Large Scale Mining (LSM): For the purposes of this document this definition includes all formal operations characterized by substantial capital, heavy equipment, high technology and a significant workforce (large and medium in size) not considered to be within the ASM definition.

\(^3\) Tin loss estimation on average is approximately 2.5%.


Tantalum loss estimation is approximately 5% from concentrate to KTaF/KSalt, and another 5% from KSalt to Ta powder, or 10% from concentrate to Ta powder. [Comment from T.I.C., circa 2012]
**Level 1 Country:** Countries with known active ore production for tin or tantalum that are not identified as conflict regions or plausible countries of smuggling or export of tin or tantalum containing materials.

**Level 2 Country:** Known or plausible countries for smuggling, export out of Level 3 countries, or transit of materials containing tin or tantalum. This currently includes Kenya, Mozambique, and South Africa.

**Level 3 Country:** The Democratic Republic of the Congo (DRC) and its nine adjoining countries as outlined in Section 1502 of the Dodd Frank Act. These include Angola, Burundi, Central African Republic, DRC, Republic of the Congo, Rwanda, South Sudan, Tanzania, Uganda, and Zambia. These are also commonly referred to as "covered countries" in the Dodd Frank Act Section 1502.

**Line Item Summary (LIS):** A listing of all inventory, receipts and related documents in the audit period.

**Mass balance:** Method by which auditors will ensure the quantity of material received and in inventory during the audit period matches that expected from the transaction records, taking into account the possible error margin of inventory, stock, and loss estimation.

**Opening Inventory (declared):** Opening inventory at the start date of the LIS based on the inventory calculation and reporting processes of the smelter and declared by them. Inventory may be physical or calculated as appropriate for the business circumstances of the auditee.

**OECD Guidance:** General term for the Organization for Economic Co-operation and Development Due Diligence Guidance for Responsible Supply Chains on Minerals from Conflict-Affected and High Risk Areas.

**Origin:** The location where the ore was mined, to the best detail possible. At a minimum the description must include the country, but province/state, city, mine site and mine name are further details that are helpful to locate the origin.

**Outside the supply chain:** Per the Dodd-Frank Act, this refers to conflict minerals that have been smelted or fully refined, or if they have not been smelted or fully refined, and are outside the Level 3 Countries, or “covered countries”, prior to January 31, 2013

**Product shipments:** Include any finished good, secondary, intermediate, semi-processed, or other materials that are sold and then shipped out of the facility during the audit period.

**Receipts:** All material received during the audit period. To be used as part of the mass balance Calculation.

**RCOI:** Reasonable Country of Origin Inquiry, a requirement of the Dodd Frank Act Section 1502.

**Secondary Materials:** Recycled metals as defined by the OECD Guidance, and referenced by the U.S. Securities and Exchange Commission are 'reclaimed end-user or post-consumer products, or scrap processed metals created during product manufacturing including: excess, obsolete, defective, and scrap metal materials which contain refined or processed metals that are appropriate to recycle in the production of tin/tantalum. As defined by the OECD Guidance, minerals partially processed, unprocessed, or a byproduct from another ore (i.e. slags) are not recycled materials. See Annex B for additional examples.
**Supplying smelter:** When an auditee receives material from another entity, the supplying smelter is the last point in the supply chain in which the material was processed. Trading companies and other pass-through segments of the supply chain would not be considered supplying smelters.

**Tantalum intermediate products:** powder, ingot, sintered bars, tantalum hydroxides, in process scrap (processor level), K2TaF7 (also known as K-salt or “KTaF”), Ta unrefined powders and other Ta containing products for further processing

**Tolling:** A transaction where materials are processed by a smelter on behalf of a client who retains ownership of the agreed to elements and/or volume of those materials.

**Total material processed:** With respect to the mass balance calculation, this term refers to total metal content of the material processed by the smelter during the audit period. This will include as relevant ore, secondary material and internal recycle/reclaim, whether the smelter’s own material or material received for toll processing.

### IV. SCOPE

The audit period is defined as per the Line Item Summary (LIS). The end of the audit period is agreed between auditee and CFSP program manager. See the Sn/Ta audit protocol for additional information relevant to defining the audit period.

All tin or tantalum containing materials delivered to the auditee within the audit period are covered in the audit scope. Materials delivered after the end of the audit period will be validated during the subsequent audit period. Material receipts prior to the release of the tin or tantalum audit protocol which cannot be validated as from conflict-free sources will be managed by exception and will require declaration that states further procurement from non-conforming sources will no longer occur.

### V. AUDITOR BACKGROUND AND RELATED INFORMATION

Presently, three firms are qualified to complete smelter/refiner audits using the CFSP protocol. It is expected this number will increase as the program matures.

The CFSP’s current audit firms are:

1) Liz Mueller, Inc.: [www.lizmuller.com](http://www.lizmuller.com)

2) SGS: [www.sgs.com](http://www.sgs.com)
The Conflict-Free Sourcing Initiative

www.conflictfreesourcinginitiative.org | @EICCoalition | @GeSiConnect

3) UL-STR: www.strquality.com/en-us/responsible-sourcing/Pages/default.aspx

The CFSP chooses auditing companies who meet the following qualifications:

4) The audit company meets and follows ISO 19011 audit program standards

5) The audit company have similar existing auditing supply-chain due diligence experience

6) The audit company is able to meet the audit expectations of the relevant sections of the OECD Guidance audit process

7) The audit company has qualified auditors in key countries where tantalum, tin, or tungsten smelters or gold refineries are located, and

8) The audit company has experience in evaluating procurement transaction records and traceability schemes

CFSP may use the following methods and/or individuals to train the CFSP auditors to the specific expectations of the CFSP and Sn/Ta audit protocol:

• CFSP Supply Chain Transparency Smelter Audit Protocol developers

• The Audit Review Committee (ARC) or any ARC member(s)

• Industry association experts based on their knowledge of smelting/refining

• The audit firms are invited to participate in mock audits for each metal where a smelter/refiner has offered to host a mock audit

• If available, information on the auditee’s sourcing practices is provided to audit firms for use during audits while evaluating smelter/refiner documentation

All CFSP audits are administered through the CFSP program manager. The CFSP program manager will notify the smelter/refiner when an auditing company has been selected and will provide the necessary contact information. Once selected, that same auditing company will be used to audit all facilities for a particular smelter/refiner within a specific compliance year. The auditing company is responsible to ensure audit teams have the necessary skills and expertise to conduct the CFSP audit.

CFSP audits may be funded by the CFSI as money is available in the audit payment fund (which is based on member company contributions).
VI. AUDIT PARTICIPANT RESPONSIBILITIES AND PREPARATION

The following section describes the responsibilities and preparation tasks for participants of a CFSP compliance audit primarily focusing on the auditee, the CFSP program manager and the auditing company.

The audit preparation process may take up to 60 calendar days to allow for the completion of CFSP formalities and sufficient preparation time for the auditee and auditor.

A. Auditee and CFSP: Early Engagement Phase

Step 1: Interested auditee initiates contact with the CFSP program manager.
1.1 Auditee completes the Smelter Identification Questionnaire and returns the form to the CFSP program manager.
1.2 CFSP program manager determines if the auditee meets the definition of companies within the scope of the CFSP Audit (Section VII.B. of the Audit Protocol)

Step 2: Auditee completes the CFSP formalities.
2.1 Auditee completes and returns the signed AECI (non-disclosure agreement).
2.2 Auditee completes and returns the signed Auditee Agreement to the CFSP program manager.

Step 3: Auditee completes the scoping information.
3.1 Auditee completes the Pre-Audit Checklist and returns it to the CFSP program manager.
3.2 Auditee submits the completed Line item Summary to the CFSP program manager no later than 4 weeks after the end date of the US.

Within 60 days of the start of the onsite audit process.

Within 30 days of final execution of step 2 formalities.

B. CFSP and Auditor: Auditor Selection Phase

Following the early engagement phase, the auditing company is selected. The CFSP program manager will provide the necessary smelter contact information to the auditing company’s program manager.
C. Auditee and Auditor: Audit Preparation Phase

The auditor contacts the auditee to start the preparation process for the onsite audit. The audit must be scheduled within 30 calendar days of when the LIS was provided or an updated version will be required, unless an extension is granted by the CFSP.

The audit preparation process is as follows:

Completion of the Line Item Summary

The CFSP Audit Checklist and Line Item Summary ("LIS") is the main audit tool and serves three main purposes:

1) Provide guidance to the auditee for the audit scheduling and preparation.

2) Enable auditors to verify compliance of the auditee with the Sn/Ta audit protocol.

3) Provide the Audit Review Committee with supporting information on the auditee’s operations to review the auditor’s conclusion.

The LIS is completed in three steps:
Step 1  The auditee must disclose the following information on the LIS 2 weeks ahead of the onsite audit:

A list of all tin or tantalum materials delivered to the facility from beginning of the audit period to end of the audit period. This should be an exhaustive list of all tin or tantalum materials delivered to the facility within the audit period, including materials which have been delivered and are in storage but have not yet been received into the auditee’s management system.

For all the tin or tantalum material received, the auditee completes all entries in the columns in Section 1: IDENTIFICATION OF MATERIAL BY TRANSACTION within the LIS. This information must be completed for non-secondary and secondary tin or tantalum containing receipts for the audit period.

The completed LIS is submitted by the auditee to the CFSP program manager (see Step 3 of Phase A: early engagement) no later than 4 weeks after the end date of the LIS and no later than 2 weeks ahead of the onsite audit date.

Step 2  The auditor reviews the initial LIS provided by the CFSP program manager and identifies which receipts (known as line items) they wish to validate as part of the onsite compliance audit specified by the sampling plan for non-secondary material from a Level 1 country and the sampling plan for secondary material (see Annex A).

For 50 per cent of the receipt selected, the auditor enters a “X” on the appropriate line item(s) in the column entitled “tick for spot check or if included in the complete check” on both the “Non-Secondary Receipts” and “Secondary Receipts” worksheets contained within the LIS. The other 50 per cent of receipts selected will be communicated to the auditee during the onsite audit.

The auditor will tick all purchases from Level 2 or Level 3 countries to ensure 100% of these receipts are validated. The auditor then returns the “semi-complete LIS” to the auditee for completion of the next step.

Step 3  The auditee now prepares the “final LIS” by further documenting all the remaining columns identified as “TO BE COMPLETED BY THE AUDITEE” for the line items contained on the “Non-Secondary Receipts” and “Secondary Receipts” within the LIS and identified by the auditor in Step 2 as line items which will be validated during the onsite audit. The auditee may return the final LIS to the auditor prior to the onsite audit or may present the final LIS to the auditor during the onsite audit.

The auditee may also share the mass balance calculation as well as its Conflict Minerals Policy with the auditor prior to the onsite audit.
During the onsite compliance audit, the auditee will provide all relevant documents in an organized manner for the line items the auditor has identified for validation in Step 2. This includes all items from Level 2 or Level 3 countries as well as the sample of items selected from Level 1 countries or secondary material sources. In the event the auditor must validate additional line items as per the requirements specified in non-secondary material from a Level 1 country sampling plan (Section XI.D. of the Sn/Ta audit protocol), the auditee will gather and provide any additional relevant documents to the auditor during the onsite audit.

The auditee may disclose additional information in the LIS above the minimum requirements outlined in this section.

It is at the discretion of the auditee and auditor to determine if auditor may have copies of the auditee’s evidence provided during the compliance audit.

D. Auditee: Pre-Audit Phase

In addition to the completion of the LIS described in the previous section, the auditee will gather and organize all documents required to complete the audit. These include:

- Documentation to validate the existence and implementation of a conflict free sourcing policy of tin or tantalum material, as well as copies of policies and procedures related to the procurement of tin or tantalum containing.

- Documentation to substantiate origin and chain of custody of tin or tantalum containing receipts in scope for the audit period, in particular those transactions selected by the auditor for validation.

- Completion of the mass balance calculation; the auditor will have to report the mass balance calculation using the template in Tab 2 of the LIS. Auditees may use different calculation models and work with the auditor to translate their mass balance calculation in the CFSP template.

The auditee will familiarize themselves with the CFSP Line Item Summary and integrated Audit Checklist document, the Sn/Ta audit protocol and this audit procedure.

E. Auditor: Pre-Audit Phase

The auditor will prepare for the onsite audit by familiarizing themselves with the CFSP audit protocol and procedure, the CFSP Sn and Ta audit tools as well as the auditee prior to the visit.
Having reviewed the initial LIS submitted by the auditee (Step 2 of the Line Item Summary Completion process), the auditor will prepare a detailed audit plan outlining the proposed schedule and activities of the onsite audit. Auditors shall refer to ISO 19011 Standard Section 6.4.1. for guidance on the audit plan. The auditor will submit the audit plan to the auditee at least 7 days prior to the onsite audit date to allow for sufficient time to gather feedback.

The relevant audit documents may be found on the CFSI website at www.conflictfreesmelter.org/smelterintroduction.htm

- Conflict-Free Smelter Program (CFSP) Supply Chain Transparency Smelter Audit Protocol for Tin and Tantalum
- Pre-audit checklist
- Audit Checklist and Line Item Summary

VII. AUDIT PROCEDURE

This section outlines the 3-step process to complete a CFSP compliance audit.

The audit will be conducted against the requirements of the Sn/Ta audit protocol. Auditors will use the following tools throughout the assessment:

a) Audit Checklist and Line Item Summary for tin or tantalum;

b) Audit Summary Report.

A. Opening Meeting

The onsite audit will begin with an opening meeting of the auditor and designated auditee management personnel that serves to familiarize the participants with the necessary background information to successfully complete a CFSP compliance audit. The following items should be reviewed during the opening meeting.

a) Introduction of the auditor / audit team and presentation of the audit plan

b) Auditee company overview designed to teach the auditor about the company and facilities they will be auditing

c) Review the purpose, scope, and audit methodology with the auditee management team

d) Identify key auditee personnel who will assist throughout the audit process

e) Confirmation of the information provided by the auditee on the pre-audit checklist including

   i) Name of the auditee;
ii) Location(s) of all smelter facilities;

iii) Description of tin or tantalum containing materials received during the audit period;

iv) Tin or tantalum products transferred to other locations;

v) Tin or tantalum materials transferred between other company locations;

vi) Unit operations on site where tin or tantalum materials are processed (in general terms).

f) Communication to the auditee of the remaining 50 per cent of receipts selected for validation from Level 1 countries and secondary material.

The auditor may refer to ISO 19011 Standard Section 6.5.1. for further guidance on the opening meeting.

B. Collecting and Verifying Information

The auditor may refer to ISO 19011 Standard Section 6.5.4. for guidance on the process to be followed for the collecting and verifying of information.

Information will be gathered by the auditor using the following three methods:

1) Facility Tour:

   The auditor will conduct a walkthrough to analyze the processes for storage, receiving, production and shipping. The auditor will inspect all relevant areas of the smelter (including onsite and off-site warehouses).

   The auditor will use the walkthrough to examine how the auditee manages the inventory of tin or tantalum containing material and assess the processes in place e.g. for allocating lot numbers to incoming material or for recording weights and lot numbers for outgoing product shipments.

   In order to validate the inventory management system of the auditee, the auditor may select a sample of inventory items to be validated against the auditee’s records. These items may or may not be listed on the LIS, depending on the date they were received by the auditee.

2) Interviews:

   The auditor will conduct management and employee interviews to validate the existence and effective implementation of the auditee’s tin or tantalum procurement and material control systems.
3) **Documentation Review:**

   The auditor will conduct an extensive review of documentation related to all aspects of the Sn/Ta audit protocol. Documentation to be provided to the auditor includes, but is not limited to:

   a) **The conflict minerals policy and implementing documentation.**

      The auditor will review the conflict minerals policy usage within management and procurement procedures as well as training documentation to ensure all relevant employees have received adequate training.

      **For Tantalum only:**

      The auditor may rely on the auditee’s determination for each receipt if it is class 7 material. The auditor will review the auditee’s process to determine class 7 material by conducting spot checks for receipts listed in the LIS and requesting the auditee to demonstrate the class 7 determination process applied. The auditor will review transportation documentation for the receipts selected in the spot check to determine compliance with the audit protocol.

   b) **The mass balance calculation.**

      i) The auditor will record the metal content of the smelter receipts, shipments, losses and any other relevant information on transactions and processing within the audit period and validate the mass balance calculation performed by the auditee. The auditor will evaluate whether the closing inventory (declared) matches the closing inventory (calculated) within the allowed margin error of 10%.

      ii) The auditor will review the processes in place for internal material control such as the process to assign lot numbers to each transaction received.

      iii) The auditor will select one random month to review records of lots shipped by the smelter during this month. The auditee will provide the specific shipping records for this month. The auditor will sum up all shipping records for that month and match them to the total shipment quantity provided for the same month. Where shipping records are generated by an electronic system, the auditor may conduct spot checks only. The auditor will expand the scope to two additional random months if discrepancies are encountered while completing the original one month inquiry.

   c) **The validation of tin or tantalum material receipts**

      The auditor will first determine if the material receipt is within scope for the origin determination, using the process flow illustrated in Annex B.
i) Tin or tantalum receipts in scope

1) The auditor will determine for each receipt to be validated if it is sourced from ASM or LSM. For ASM sources, the expectations are reduced. The auditor may refer to tables 2, 4 and 5 as well as the “Approach for ASM Sourcing” in Annex C for the validation elements for ASM sources.

2) The auditor will discuss with the auditee the plausibility of ore coming from the declared origin using available information on site, such as government studies, geological studies, etc. If the auditor can demonstrate, using sufficient expertise, that the declared origin is not plausible in the original Level, the auditor can shift the country Level to a higher Level as appropriate.

3) The auditor will review the documentation collected by the auditee for each transaction to be validated. The tables in Annex C summarize the expectation for each validation element for the risk levels 1, 2 and 3 as well as for LSM and/or ASM operations. The auditor will review the documentation by:
   
   a) Reviewing the final LIS prepared by the auditee and requesting the documents (or copies thereof) listed in the LIS for each transaction (line item) to be validated;

   b) Where key documents are not available for a validation element, the auditor will request one of the alternate documents for review.

4) Utilizing the documentation collected, the auditor will validate links between key documents and lot number, weight, smelter and/or supplier assays and smelter receipts for each transaction to be validated.

5) The auditor will note in the LIS for each validation element if the documentation provided is sufficient. This will result in the overall origin determination for each line item investigated and demonstration of chain of custody and is noted in the compliance summary in the LIS.

6) For receipts from Level 3 countries, the auditor will rely on the validation elements of table 5 in Annex C. Table 5 outlines the components of the OECD Due Diligence Guidance that this audit evaluates. Auditors are expected to:
   
   a) Evaluate the processes and systems in place at the auditee to collect documentation for all validation elements of table 5.
(b) Confirm that the necessary documents are available for review and provide reasonable assurance on the source and chain of custody of the receipt.

(c) Evaluate the processes and systems in place at the auditee to review the documentation gathered and to react to any risks identified in the auditee’s supply chain.

The auditor is not expected to review information generated by a credible, OECD conformant, industry mechanism if the mechanism has been pre-evaluated by the CFSP. The auditor shall contact the CFSP program manager for information on which industry mechanisms have been pre-evaluated by the CFSP.

**It is the auditor’s discretion to validate receipts until reasonable assurance regarding source and chain-of-custody has been achieved.**

ii) **Legacy material**

For legacy material (“outside the supply chain” prior to January 31, 2013), the auditor will request to see validating documentation in accordance with the level of risk associated with the country where the material is supplied from. Tables 6 and 7 in Annex C describe the validation elements and the documents the auditor will request to validate the material to be outside the supply chain.

iii) **Secondary material**

The auditor will review the sample of secondary receipts selected in the LIS for validation based on the sampling methodology in Annex A. For secondary receipts from immediate tin suppliers or supplying tantalum smelters in Level 2 or Level 3 countries, all receipts must be validated. The auditor will review the following information:

1. Identification of the supplying smelter of the material for tantalum materials, and the immediate supplier for tin materials

2. Information on the composition or form of the materials which acts as evidence that allows the auditor to reasonably conclude that the materials are a) not plausible primary mined concentrates, and/or b) they conform to the OECD definition, and/or c) relate to one or more secondary material examples as defined in the Sn/Ta audit protocol.
(3) Bill of lading or other transportation or purchase agreement. Supporting information such as analysis data, information on physical form, photos, or explicit descriptions of the material lot may be utilized when available.

Materials found not meeting the secondary materials definition will be incorporated into item i) above.

iv) Supplying smelters

(1) For material supplied by CFS compliant smelters, auditors will review:

(a) Certificate of Analysis or other appropriate documentation showing the production date;

(b) Identity of the supplying smelter;

(c) Transportation documentation from supplying smelter to the auditee.

(2) For material supplied by non-CFS compliant smelters, auditors must determine if the supplying smelter qualifies:

(a) For a “startup arrangement” (material from a newly established smelter, only if the smelter is involved with the CFSP with an audit due within the first six months of operation);

(b) For a “transitional arrangement” (only for tin smelters in Level 1 and Level 2 countries and only until December 31, 2014)

Auditors may contact the CFSP program manager for the list of acceptable documentation for these cases.

(c) For “arrangements of metal ingots obtained from warehouses / exchanges”. Where such material is produced by a non-CFS compliant smelter, or outside the compliance period of a CFS-compliant smelter, the auditee remains responsible for obtaining the required documents directly from the supplying smelter.

(d) For tin only, “arrangements for receipt of non-secondary tin product”. This concerns material in ingot form, the composition of which is mainly tin and which is unused for its primary purpose.
Auditors may contact the CFSP program manager for the list of acceptable documentation for these cases, unless the material is passed through an intermediary.

(3) If none of the scenarios described in b. apply, the auditee is responsible for obtaining required documents directly from the supplying smelter.

If any lot of incoming tin or tantalum-containing material is reasonably identified to be not-conflict free and has not been processed yet, then the auditee should quarantine this material immediately until reviewed by the ARC to discuss disposition.

Commercially sensitive information with exception of the tonnages (and grades, if relevant) may by blanked out of documentation provided for review to the auditor. Documents provided by the auditee for onsite inspection by the auditor may be copied and further disseminated on discretion of the auditee. Please refer to Section XI.B. of the Sn/Ta audit protocol for further information on data confidentiality.

C. Closing Meeting

At the end of the onsite assessment, the auditor and the auditee management personnel will conduct a closing meeting to present the audit recommendations, findings and conclusions in such a manner that they are understood and acknowledged by the auditee. Any diverging opinions regarding the audit findings and/or conclusions between the auditor and the auditee should be discussed and if possible resolved. If not resolved, all opinions should be recorded in the Audit Summary Report. The auditor may refer to ISO 19011 Standard Section 6.5.7. for further guidance on the closing meeting.

VIII. REPORTING AND AUDIT REVIEW PROCESS

In the event of any bribes or gifts being offered to the auditor with a view to obtaining undue or improper advantage, the auditors shall notify the CFSP program manager within 24 hours. The CFSP program manager will determine appropriate actions on a case-by-case basis.

Within 10 days of the end of the onsite audit, the auditor will prepare the Audit Summary Report. The auditor will submit a draft copy of the report to the auditee for review. The auditee shall submit any comments on the draft report within 5 days. The auditor will finalize the report and provide a copy to both the auditee and the CFSP program manager. The auditor will
also provide to the CFSP program manager any supporting documentation necessary to enable the ARC’s review of the compliance conclusion.

The CFSP program manager will provide the auditor’s summary report and any supporting documentations to the Audit Review Committee (ARC) for their review and analysis to the compliance expectations. The ARC will validate the auditor’s compliance decision based on testimony, information and conclusions provided by the auditor, as well as any exception decisions made by the ARC. All compliance determinations made by the ARC must be done by quorum determined by majority representation of all ARC members. The ARC will only revise the auditor’s compliance decision if exceptions are approved or if evidence emerges to support such a decision.

Any ARC member may not have a direct commercial relation with the auditee and if so, will abstain from the review and compliance determination of the given auditee. The auditee is allowed to participate at the ARC review meeting of the auditee’s report. Upon written request by the auditee to the CFSP program manager, the CFSP program manager will disclose the identity of all ARC members. The auditee may contest any ARC members’ participation in the ARC meeting where the compliance audit of the given auditee is discussed, if reasonable concerns of commercial confidentiality or conflict of interest exist, by making a written request to a CFSP program manager.

With 28 calendar days of end of the onsite audit, compliance or non-compliance conclusions will be communicated by the CFSP program manager to the auditee. The auditee will be notified within the 28 calendar days if for some reason the compliance result will be delayed beyond the 28 day period. The auditee will be provided with a compliance letter listing country of origin determination with the communication of the compliance conclusion.

IX. AUDIT OUTCOMES

At the conclusion of the audit review by the Audit Review Committee (ARC) and recommendations from the auditor, the auditee will be found compliant or non-compliant with the requirements of the Sn/Ta audit protocol.

The auditee is compliant if:

All compliance requirements identified within the audit protocol are met. The auditee has provided sufficient evidence to demonstrate:

• Management commitment to conflict-free sourcing;
• Existence and implementation of processes and systems to support conflict-free sourcing;
• Ability to account for all inputs and outputs during the audit period;

• Existence and implementation of processes and systems to demonstrate the appropriate level of sourcing traceability and origin determination.

**The auditee is non-compliant if:**

• The auditee refuses to participate in the audit process or does not provide adequate access to facilities to complete the audit. The auditor should take reasonable means to resolve inadequate access while onsite by informing the auditee the repercussions of continued lack of auditor support. The auditor shall notify the Audit Review Committee in the event an audit cannot be completed due to the auditee’s refusal to participate or provide adequate facility access.

• The auditee has provided insufficient evidence to demonstrate:
  
  o Management commitment to conflict-free sourcing;
  
  o Existence and implementation of processes and systems to support conflict-free sourcing;
  
  o Ability to account for all inputs and outputs during the audit period;
  
  o Existence and implementation of processes and systems to demonstrate the appropriate level of sourcing traceability and origin determination.

• The origin determination for any receipts validated from a Level 3 country reveals material that is reasonably identified to be not conflict-free.

**X. CORRECTIVE ACTION PLAN RESOLUTION**

The auditor will note in the Audit Summary Report if the auditee is willing to address any non-compliances identified during the audit. In this case, a Corrective Action Plan needs to be implemented and verified prior to the auditee being found compliant.

The details of the improvement plan will be agreed to between the auditee, the CFSP and the Audit Review Committee (ARC).
The auditee’s Corrective Action Plan must contain the following elements, depending on the type of non-compliance identified:

1) Providing sufficient documentation to the auditor to reasonably determine the origin and demonstrate the chain of custody for each receipt validated as part of the audit if such information is available. The auditee may work with the supplier of the non-compliant material to obtain follow-up documentation.

2) Documented changes in the auditee’s policies and procedures. These changes must be implemented within a three-month period following the audit.

3) Any tin or tantalum-containing material from a Level 3 country that cannot be validated as from a conflict-free source and that is still residing at the auditee during the audit, must be reviewed and approved by the ARC prior to taking any action. This material must remain in the as-received tin or tantalum-containing material state as it was originally purchased by or provided in a tolling agreement to the auditee (or in semi- or final processed state, if applicable), as it is described in the LIS until the ARC and the auditee agree to a disposition plan.

4) A re-audit conducted by the auditing company that has conducted the previous audit may be required to ensure the auditee has implemented the corrective actions identified in the Corrective Action Plan. The re-audit may be desktop based or may require an onsite visit by the auditor, depending on the non-compliances identified. The auditor will determine the type of re-audit required. The re-audit will primarily focus on validation of all non-compliant items identified in the Corrective Action Plan, as well as new materials received since the initial audit to verify that any further receipts from suppliers deemed non-compliant on the prior audit now meet Sn/Ta audit protocol requirements. Depending on the nature of the non-compliances and the auditee’s commitment to implementing an agreed upon Corrective Action Plan, the auditee may be responsible for paying all auditor costs for a re-audit, at the CFSP Program Director’s discretion.

5) After reviewing information from the re-audit, the ARC will determine whether the auditee can be identified as compliant or whether additional actions are required. For example a more frequent audit schedule may be required for the future.

6) Any auditee that has a repeat non-compliance issue identified, or was unable to complete closure on open items within the three-month post audit Corrective Action Plan period will be deemed as non-compliant (subject to the final review by the CFSP Audit Review Committee mentioned in step 5) and will be exempted from participating in the CFSP for a period of six months.
XI. DISCLOSURE AND NON-DISCLOSURE AGREEMENTS

Auditee’s found compliant to all requirements outlined in the Conflict-Free Smelter Program (CFSP) Supply Chain Transparency Smelter Audit Protocol for Tin and Tantalum will be identified as a Conflict Free Smelter on the Compliant Tin or Tantalum Smelter list which is publicly available on the CFSI website. The following auditee information will be shared on the Compliant Tin or Tantalum Smelter list:

- compliant smelter company name and any related unique smelter identification (such as the smelter ID from the Conflict Minerals Reporting Template)
- facility location(s) audited as part of the CFSP compliant audit
- date when the auditee must complete their re-audit (“Valid until”)
- compliant smelter’s Conflict Minerals Policy

The CFSI may share the following information with CFSI members and partners:

- categorized country of origin information for each compliant smelter summarized as processing minerals from L1, L2, L3 countries (“L1”, “L2” “L3”), from the DRC (“DRC”), or processing solely recycle or scrap (“RS”).
- aggregated country of origin information for all CFSP compliant smelters. This will be a list of all the countries of origin that have been identified in CFSP audits, presented in the categorized above. The information is neither mineral- nor smelter specific.

This country of origin information may be provided directly or posted for CFSI members to securely and confidentially access via the CFSI website. The Line Item Summary, Audit Checklist and Audit Summary Report from the audit will be made available only to the CFSP program managers and the Audit Review Committee (ARC) to review audit reports and to compile anonymized aggregate information.

CFSP will notify the smelter when it has been removed from the Compliant Tin or Tantalum Smelter list on the CFSI website.

ARC members who have access to the detailed information are bound by NDAs with EICC, GeSI and/or the CFSI, to not share the audit details outside the ARC. The audit details will not be distributed outside of the CFSP program managers and ARC. Only in the case of an appeal by the auditee to the CFSP program manager might any relevant portions of the audit details be provided beyond the CFSP program manager(s) and ARC, however these being parties agreed by the auditee.

NDAs will be implemented separately between the auditor, the ARC and the individual auditee if that need arises during the appeal.
XII. ANNEXES

A. Sampling plans

Non-Secondary Receipts: (Section XI.D. of the Sn/Ta audit protocol)

Originating from L1 countries: a random sampling of transactions according to the following sampling plan.

- 10% of all L1 transactions up to a maximum of 25 transactions.
- If after the initial sampling, reasonable doubt remains, validate an additional 10% up to a maximum of 40 of the remaining transactions.
- If after the additional sampling, reasonable doubt remains, validate an additional 10% up to a maximum of 60 of the remaining transactions.
- If after the third round of sampling, reasonable doubt remains, validate all L1 transactions.

Sampling will not be used for receipts originating from L2 or L3 countries. NOTE: Not every document is necessary for the auditor to draw a conflict-free sourcing conclusion.

Secondary Receipts: (Section XII.B.1. of the Sn/Ta audit protocol)

<table>
<thead>
<tr>
<th>Number of secondary material purchasing transactions</th>
<th>Minimum sampling of secondary material</th>
</tr>
</thead>
<tbody>
<tr>
<td>1-200</td>
<td>100% if sample is ≤ 125 transactions</td>
</tr>
<tr>
<td></td>
<td>125 samples if 126 to 200 transactions</td>
</tr>
<tr>
<td>201-3200</td>
<td>125</td>
</tr>
<tr>
<td>3201-10000</td>
<td>200</td>
</tr>
<tr>
<td>10001-35000</td>
<td>315</td>
</tr>
<tr>
<td>35001-150000</td>
<td>500</td>
</tr>
</tbody>
</table>

The above table is based on MIL-STD-105D, a globally accepted standard for sampling methodology.

A. The sampling will be conducted by the auditor on a selection of transactions distributed evenly over the audit period based on all transactions within the audit period received from each supplier of material, with at least one sample. The
total of all secondary material transactions presented in the Line Item Summary will be used to evaluate the total mass of those materials for the overall mass balance.

B. For any secondary materials noted by the smelter as being procured from an immediate supplier for tin or supplying smelter for tantalum in a Level 2 or Level 3 country, all related purchasing transactions must be reviewed above and beyond the required sample for the remaining transactions.

B. Determination of Applicability origin determination
## C. Origin Determination

### Table 1: Level 1 Country Documentation for Large Scale Mining (LSM)

<table>
<thead>
<tr>
<th>Expectation/Audit Goal</th>
<th>Key Document Types</th>
<th>Alternate Document Types</th>
</tr>
</thead>
<tbody>
<tr>
<td>Validate country of origin</td>
<td>• Customs export record</td>
<td>• Government issued country of origin certificate&lt;br&gt;• Government issued mine license&lt;br&gt;• Purchase or other contract showing mine name</td>
</tr>
<tr>
<td>Validate internal source country transportation from mine</td>
<td>• Trucking documentation or transportation logs</td>
<td>• Contract showing transporter name&lt;br&gt;• Invoices from appointed transport agent&lt;br&gt;• License from appointed transport agent</td>
</tr>
<tr>
<td>Validate international transportation to the smelter as applicable</td>
<td>• Inland forwarding note&lt;br&gt;• Bill of lading (by sea)&lt;br&gt;• Customs import record (smelter country import)&lt;br&gt;• <em>Ta specific note: international transportation regulations documentation (Class 7) required, when applicable</em></td>
<td>• Through bill of lading</td>
</tr>
</tbody>
</table>

### Table 2: Level 1 Country Documentation for Artisanal and Small Scale Mining (ASM)

<table>
<thead>
<tr>
<th>Expectation/Audit Goal</th>
<th>Key Document Types</th>
<th>Alternate Document Types</th>
</tr>
</thead>
<tbody>
<tr>
<td>Validate country of origin</td>
<td>• Customs export record</td>
<td>• Government issued country of origin certificate&lt;br&gt;• Declaration of region of origin of mine within Level 1 country 4</td>
</tr>
<tr>
<td>Validate international transportation to the smelter as applicable</td>
<td>• Inland forwarding note&lt;br&gt;• Bill of lading (by sea)&lt;br&gt;• Customs import record (smelter country import)&lt;br&gt;• <em>Ta specific note: international transportation regulations documentation (Class 7) required, when applicable</em></td>
<td>• Through bill of lading</td>
</tr>
</tbody>
</table>

---

4 Replaces export record for domestic source
Table 3: Level 2 Country Documentation for LSM (additional requirements in *bold italic*)

<table>
<thead>
<tr>
<th>Expectation/Audit Goal</th>
<th>Key Document Types</th>
<th>Alternate Document Types</th>
</tr>
</thead>
<tbody>
<tr>
<td>Validate country of origin</td>
<td>• Customs export record</td>
<td>• Government issued country of origin certificate</td>
</tr>
<tr>
<td></td>
<td>• Government issued mine license&lt;sup&gt;5&lt;/sup&gt;</td>
<td>• Purchase or other contract showing mine name</td>
</tr>
<tr>
<td></td>
<td>• Mine visit report from smelter, supplier or other representative.&lt;sup&gt;6&lt;/sup&gt;</td>
<td>• Reports or data from supplier, company or external source to validate as known production areas&lt;sup&gt;2&lt;/sup&gt;</td>
</tr>
<tr>
<td>Validate internal source country transportation from mine</td>
<td>• Trucking documentation or transportation logs</td>
<td>• Contract showing transporter name</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Invoices from appointed transport agent</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• License from appointed transport agent</td>
</tr>
<tr>
<td>Validate international transportation to the smelter if applicable</td>
<td>• Inland forwarding note</td>
<td>• Through bill of lading</td>
</tr>
<tr>
<td></td>
<td>• Bill of lading (by sea)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• Customs import record (smelter country import)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• <em>Ta specific note: international transportation regulations documentation (Class 7) required</em></td>
<td></td>
</tr>
</tbody>
</table>

<sup>5</sup> Replaces export record for domestic source

<sup>6</sup> Mine site reports may help to verify mine location, production plausibility and probable transport routes

<sup>7</sup> Examples include trading entity data, 3<sup>rd</sup> party representative data, industry association data, research entity data, geographical studies, sales statistics
Validate international transportation to the smelter as applicable

- Inland forwarding note
- Bill of lading (by sea)
- Customs import record (smelter country import)
- *Ta specific note: international transportation regulations documentation (Class 7) required, when applicable*
- Through bill of lading

<table>
<thead>
<tr>
<th>Expectation/Audit Goal</th>
<th>Key Document Types</th>
<th>Alternate Document Types</th>
</tr>
</thead>
</table>
| Validate country of origin | Customs export record\(^8\)  
Government issued country of origin certificate\(^9\) | Purchase or other contract showing mine name  
Declaration of region of origin of mine within Level 3 country (ASM Only) |
| Validate internal source country transportation from mine | Trucking documentation or transportation logs (LSM only)  
Or, other traceability options shown below | Contract showing transporter name  
Invoices from appointed transport agent  
License from appointed transport agent |
| Validate mine site, location, security and plausibility (on the ground assessments) | Government issued mine license (LSM only)\(^10\)  
Mine visit report from smelter, supplier or other representative.\(^11\) |  |
| Validate due diligence on smelter and their suppliers | Independent 3rd party evaluation from a credible OECD conformant industry |  |

\(^8\) Level 3 country export records must be confirmed to only be issued once all applicable taxes and royalties for export have been paid (OECD Guidance Annex II) if applicable. In some countries taxes for natural resource exports may not be required under national law. In the case where covered by law, the export record can suffice as the legal taxes and royalty record.

\(^9\) ICGLR Certificates will be acceptable when coming from ICGLR Member Countries who have implemented all ICGLR expectations, including the independent audits.

\(^10\) Replaces export record for domestic source

\(^11\) The source information used to determine whether the mine was under control of armed groups must be credible and documented (ex. iTSCi or Certified Trading Chains (CTC) baseline reports). While making such a determination, the smelter may rely on such sources as the US State Department’s Conflict Minerals Map, other recognized equivalent maps and other official sources, as they exist. If the smelter has more accurate, timely and reliable sources of information than the maps mentioned above, these are acceptable in terms of this determination but credibility must be clearly demonstrated.
<table>
<thead>
<tr>
<th>relative to potential conflict links</th>
<th>program (ex. iTSCI) membership acceptance</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Independent 3rd party evaluation from a credible consulting entity familiar with OECD expectations&lt;sup&gt;12&lt;/sup&gt;</td>
<td></td>
</tr>
<tr>
<td>Validate internal source country traceability including mine, processor, transport route and company/individual</td>
<td>• The final tracking devices and shipment reference number</td>
</tr>
<tr>
<td></td>
<td>• Traceability report correlating tracking devices and shipment reference number (i.e. iTSCI shipment tag report)</td>
</tr>
<tr>
<td>Validate regular monitoring on the mine(s) companies and transport routes (on the ground assessments and ongoing mitigation)</td>
<td>• Incident or monitoring reports (i.e. iTSCI incident report summaries)&lt;sup&gt;13&lt;/sup&gt;</td>
</tr>
<tr>
<td>Validate field governance assessments of wider provincial or country risk/issues such as smuggling and security</td>
<td>• Independent 3rd party governance assessment report&lt;sup&gt;14&lt;/sup&gt;</td>
</tr>
<tr>
<td></td>
<td>• Local stakeholder engagement effort documents (i.e. iTSCI governance assessment or incident report summaries)</td>
</tr>
<tr>
<td>Validate risk-based and/or random audit reports of sample suppliers reflecting assessment of trade records, any untraced materials, and their conformance to OECD guidance</td>
<td>• Independent 3rd party company audit reports (i.e. iTSCI company audits)</td>
</tr>
<tr>
<td>Validate international transportation to the smelter</td>
<td>• Inland forwarding note</td>
</tr>
<tr>
<td></td>
<td>• Bill of lading (by sea)</td>
</tr>
<tr>
<td></td>
<td>• Through bill of lading</td>
</tr>
<tr>
<td></td>
<td>• Ta specific note: international</td>
</tr>
</tbody>
</table>

<sup>12</sup> See the Conflict Free Smelter website for a list of consultants who are able to provide these services ([http://www.conflictfreesmelter.org/consultantsauditors.htm](http://www.conflictfreesmelter.org/consultantsauditors.htm))

<sup>13</sup> Monitoring reports should include descriptions of any and all incidences that are mitigated at the mine site(s) or en route to export relative to data collection, security, illegal trade or handling, etc.

<sup>14</sup> Governance assessments should show engagement with local and central government officials, as well as non-government civil society and local community. These reports should be kept up to date on some reasonable frequency relative to changing conditions in the area, greater than once per year.
| Note: For a Level 3 smelter, a relevant charge number must also be provided and connected to traceability records for each input lot in that charge. |

## Approach for from ASM sourcing

1) Reduced documentation requirements:

ASM material will not be traceable to the mine of origin, and documentation commonly requested for large operators will not be available. Since exact mine cannot be determined, the ASM region of origin within the sourcing country is utilized instead. Going forward after the effective date of this protocol (Section VIII), the smelter should obtain a supplemental document for all ASM sourcing -- a declaration of ASM region of origin from the exporter, trader, supplier, etc. of that material or immediate supplier for domestic sourcing.

2) Limitations of Plausibility Assessment:

It is recognized that statistics on ASM production are not typically collected through official channels, nor is the production known. The smelter should attempt to collect information that is generally available although such information will be sparse. The auditor, if suitably knowledgeable, may assess this information, taking into account

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15 Per OECD Guidance, the public disclosure should cover the five steps: 1) company management systems, 2) company risk assessment in the supply chain, 3) risk management, 4) audit report, 5) conveyance of information to downstream actors.
that by its very nature, ASM production is informal and quantities produced will vary significantly and unpredictably from day to day due to weather, current metal price, and many other influencing factors. Quantities reportedly available across an area are not directly relevant to one purchasing smelter, since other purchasers may be operating and taking additional unknown quantities from the same locations.

Due to the higher inherent risk for Level 3 countries, the auditor may expect more extensive discussion of efforts made by the smelter to understand any increasing production trends. If the smelter and his/her suppliers are participating in an OECD conformant upstream industry program (i.e. iTSCI) which regularly monitors changes in production, then these direct obligations on the smelter are minimized.

Table 6: Documentation Requirements for materials outside the supply chain coming from Level 1 or Level 2 countries

<table>
<thead>
<tr>
<th>Material Type</th>
<th>Documentary Evidence</th>
<th>Examples</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mineral</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Metal / Material generated from smelting, partially processed materials</td>
<td>• Production Date&lt;br&gt; • Identity of immediate supplier storing the materials&lt;br&gt; • Transport from storage location of supplier</td>
<td>Certificate of Analysis (CoA)(^{16})</td>
</tr>
</tbody>
</table>

Table 7: Documentation Requirements for materials outside the supply chain coming from Level 3 countries

<table>
<thead>
<tr>
<th>Material Type</th>
<th>Documentary Evidence</th>
<th>Examples</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mineral</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Metal(^{17})</td>
<td>• N/A</td>
<td></td>
</tr>
<tr>
<td>Material generated from smelting, partially processed materials</td>
<td>• Best available due diligence&lt;br&gt; • 3rd party due diligence of current owner (including OECD Annex II)</td>
<td>• Photographs and assay analysis documents&lt;br&gt; • Documentation demonstrating legacy smelting operations and reasonable evidence</td>
</tr>
</tbody>
</table>

\(^{16}\) The CoA should be available for material produced from mineral and should also be available for pure metal produced from secondary sources, but not other types of material.

\(^{17}\) There is no known metal smelted prior to January 31, 2013 stored in Level 3 Countries
### Table: Plausibility of Material Being Produced in the Past

<table>
<thead>
<tr>
<th></th>
<th>Plausibility of Material Being Produced in the Past</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>• Transportation documents showing movement of material</td>
</tr>
<tr>
<td></td>
<td>• Inventories of material prior to January 31, 2013</td>
</tr>
</tbody>
</table>

Minerals stocks are known to exist in Level 3 countries after January 31, 2013. These are not considered to be outside of the supply chain. These minerals may not have all the required documentary evidence and present a high risk. The CFSP audit will adopt due diligence requirements once appropriate guidance has been provided by the OECD.
REVISION HISTORY

Rev – 15 September 2011 (Sn), 09 August 2011 (W), 15 January 2011 (Ta)
**Changes:** Initial release of the protocols. Formerly three separate documents.

Rev – 21 December 2012
**Changes:** Consolidation of Audit Procedure into one document in support of 3Ts Audit Standard release.

Rev – 19 December 2013
**Changes:** Separation of tungsten audit procedure as a separate document. Harmonization of the tin and tantalum procedure with the Sn/Ta audit protocol, revision 21 November 2013. Alignment with ISO19011 audit procedure for audit preparation, opening and closing meeting.

About the Conflict-Free Sourcing Initiative (CFSI)

Founded in 2008 by members of the Electronic Industry Citizenship Coalition and the Global e-Sustainability Initiative, the Conflict-Free Sourcing Initiative has grown into one of the most utilized and respected resources for companies addressing conflict minerals issues in their supply chains. Over 120 companies participate in the CFSI today, contributing to a range of tools and resources including the Conflict-Free Smelter Program, the Conflict Minerals Reporting Template, Reasonable Country of Origin Inquiry data and a range of white papers and guidance documents on conflict minerals sourcing. The CFSI also runs regular workshops on conflict minerals issues and contributes to policy development and debates with leading civil society organizations and governments.