**IETP 指引：审核所需之人/天标准及访谈抽样数**

**Guidance: Scale for Audit Man-Day and Interview Sample Size**

Effective: 1st July 2013  
ETP-OP-09 V02 (C&E)

ICTI 玩具业责任规范 (IETP) 认可的审核公司必须遵从以下指引:

ICTI Ethical Toy Program (IETP)’s accredited audit firms must follow the scale below:

<table>
<thead>
<tr>
<th>Audit Type</th>
<th>ICA/IAA</th>
<th>Re-Audit</th>
<th>QC</th>
<th>FU</th>
</tr>
</thead>
</table>
| 查阅的记录周期 (月)  
Retrieved Records Period (months) | 过去 12 个月 / 新建立的工厂需要最少提供 6 个月的完整记录  
Past 12 months/ New set-up Factory must provide complete records for the past 6 months |
| 工人数  
Number of workers |
| ≤500  
Man-days | 3 | 2 | 2 | 2 |
| 抽样数  
Samples Size | 20 | 15 | 15 | 15 |
| 501-1,000  
Man-days | 4 | 2 | 3 | 2 |
| 抽样数  
Samples Size | 25 | 15 | 20 | 15 |
| 1,001-5,000  
Man-days | 5 | 2 | 4 | 2 |
| 抽样数  
Samples Size | 30 | 15 | 25 | 15 |
| 5,001-10,000  
Man-days | 6 | 2 | 5 | 2 |
| 抽样数  
Samples Size | 35 | 15 | 30 | 15 |
| 10,000+  
Man-days | 9 | 2 | 8 | 2 |
| 抽样数  
Samples Size | 50 | 15 | 45 | 15 |