



Management System Certification

Audit Summary Report

announced unannounced

Organization:	MASTER ITALIA S.p.A.				
HQ Address:	Via G. La Pira, 19 30027 San Donà di Piave (VE)				
Standard(s):	SA 8000 : 2014	Accreditation Body(s): SAAS			
Representative:	Chiara Mattiuzzo				
Site(s) audited:	sede	Date(s) of audit(s):		26 Luglio 2018	
EAC Code:	4, 29a	NACE Code:	17, 51	Macrosector:	1
Effective No. of Personnel:	Total : 26	Permanent Workers	Temporary Workers	Subcontractors	Shifts No:
	Women	18			1
	Men	8			
	Migrant Women	0			
	Migrant Men	0			
Lead auditor:	Laura Ligi		Additional team member(s):	//	
Additional Attendees and Roles:	//				
This report is confidential and distribution is limited to the audit team, audit attendees client representative and the SGS office.					

1. Audit objectives

The objectives of this audit were:

To determine conformity of the management system, or parts of it with audit criteria and its:

- *ability to ensure applicable statutory, regulatory and contractual requirements are met,*
- *effectiveness to ensure the client can reasonably expect to achieve specified objectives, and*
- *ability to identify as applicable areas for potential improvement.*

2. Scope of certification

Progettazione, realizzazione e commercializzazione di cappelli e accessori fashion per il merchandising, private label, grande distribuzione organizzata, moda e promozionale.

Has this scope been amended as a result of this audit? Yes No

This is a multi-site audit and an Appendix listing all relevant sites and/or remote locations has been established (attached) and agreed with the client Yes No

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3. Current audit findings and conclusions

The audit team conducted a process-based audit focusing on significant aspects/risks/objectives required by the standard(s). The audit methods used were interviews, observation of activities and review of documentation and records.

The structure of the audit was in accordance with the audit plan included as an annexe to this audit summary report.

The audit team concludes that the organization has has not established and maintained its management system in line with the requirements of the standard and demonstrated the ability of the system to systematically achieve agreed requirements for products or services within the scope and the organization's policy and objectives.

Number of nonconformities identified : 0 Critical 0 Major 0 Minor 0 TB

Therefore the audit team recommends that, based on the results of this audit and the system's demonstrated state of development and maturity, management system certification be:

Granted / Continued / Withheld / Suspended until satisfactory corrective action is completed.

4. Previous Audit Results

The results of the last audit of this system have been reviewed, in particular to assure appropriate correction and corrective action has been implemented to address any nonconformity identified. This review has concluded that:

<input type="checkbox"/>	In case of certification audit, Stage 1 critical audit findings have been appropriately addressed (refer to Section 6 for details)
<input type="checkbox"/>	Any nonconformity identified during previous audits has been corrected and the corrective action continues to be effective. (Refer to Section 6 for details)
<input type="checkbox"/>	The management system has not adequately addressed nonconformity identified during previous audit activities and the specific issue has been re-defined in the nonconformity section of this report.

5. Audit Findings

The audit team conducted a process-based audit focusing on significant aspects/risks/objectives. The audit methods used were interviews, observation of activities and review of documentation and records.

The management system documentation demonstrated conformity with the requirements of the audit standard and provided sufficient structure to support implementation and maintenance of the management system. Yes No

The organization has demonstrated effective implementation and maintenance / improvement of its management system and is capable of achieving its policy objectives. Yes No

The organization has demonstrated the establishment and tracking of appropriate key performance objectives and targets and monitored progress towards their achievement. Yes No

The internal audit program has been fully implemented and demonstrates effectiveness as a tool for maintaining and improving the management system. Yes No

The management review process demonstrated capability to ensure the continuing suitability, adequacy and effectiveness of the management system. Yes No

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Throughout the audit process, the management system demonstrated overall conformance with the requirements of the audit standard. Yes No

Certification claims are accurate and in accordance with SGS guidance and the organization is effectively controlling the use of certification documents and marks. N/A Yes No

6. Significant Audit Trails Followed

The specific processes, activities and functions reviewed are detailed in the Audit Planning Matrix and the Audit Plan. In performing the audit, various audit trails and linkages were developed, including the following primary audit trails, followed throughout:

- Relating to Previous Audit Results / Stage 1 Audit :
 Commenti da precedente audit gestiti come di seguito indicato:
 l'aggiornamento dei documenti sul sito web è in corso (presente ancora documento di Politica del 2014)
- Relating to this Audit; including any significant changes (eg: to key personnel, client activities, management system, level of integration, etc.):

Non risultano modifiche significative al Sistema rispetto al precedente audit.

Nel corso del 2018 l'organizzazione ha iniziato un percorso con Università Cà Foscari di Venezia finalizzato a ridefinire un sistema di rendicontazione sui temi della sostenibilità/responsabilità sociale coerente con linee guida internazionali.

Master Italia S.p.A. è un'azienda a conduzione familiare, nonostante la forma giuridica, nata circa 20 anni fa e attiva nel settore della commercializzazione di cappelli, principalmente nel settore casual e sportivo. Nel tempo è diventata punto di riferimento nel settore, e alla attività di pura commercializzazione di cappelli standard (ad es. monocolore), ha via via affiancato attività di progettazione grafica e di realizzazione del cappello (presso fornitori storici e consolidati, principalmente in Cina) diventando un partner affidabile per i clienti che hanno necessità di personalizzare il prodotto. I clienti sono in Italia (uno dei principali è la VR46 di Valentino Rossi) e all'estero, in più di 50 differenti paesi.	
Overview Tour Have any changes from stage 1 audit/previous audit been identified? If positive leave a description	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Have potentially hazardous areas of work been identified	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Have any major structural problems, that are clearly evident, been identified?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Is CB and SAAS contact information available and listed in a prominent place at the certified organization? Pls indicate location	Riferimenti visibili nella politica per la responsabilità sociale esposta in bacheca aziendale.
Have potential candidates for interviews been identified?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

SA8000 Standard The organization has openly displayed a copy of the SA8000 standard ? Pls indicate location	Nella bacheca aziendale
Contact cards Has the Lead Auditor given contact cards randomly to workers during site tour ?	<input checked="" type="checkbox"/> Yes
Has the Lead Auditor, during interviews, given to interviewed workers in addition to his/her contact card also information about SAAS contact details for complaints/communications?	<input checked="" type="checkbox"/> Yes
Interviews and relevant Records Number of interviewed workers	3
Have the files of all individual employees interviewed been reviewed in detail ? If not a justification shall be provided	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Are the requested additional worker files been reviewed ? If not a justification shall be provided	<input checked="" type="checkbox"/> Yes How many ? 2
How many workers have been interviewed individually ?	1
How many workers have been interviewed in groups ?	2
How many hours have effectively been spent in interviews	1
If client based in a highest risk country, have off-site interviews been undertaken (min. 2 max 10 workers) ?	<input type="checkbox"/> Yes How many ? _____ <input checked="" type="checkbox"/> N/A Where ? _____
To ensure that different individuals are interviewed during subsequent audits has a list of interviewees been maintained and included in the audit package?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
During management interviews, have the general thoughts of the personnel with respect to the implementation of the SA8000 management system been established ? Was all information reported in the pre-audit questionnaire (or CDS/SSC) checked to confirm if still current and accurate ?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
During general personnel interviews (including staff and junior managers, first aiders, fireman) have the general thoughts and awareness with respect to the implementation of the SA8000 management system been established ?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
During worker representative(s) interviews, have the thoughts of the workers repr. with respect to the	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

implementation of the SA8000 management system been established? How was/were the worker representative(s) elected? Any Collective Bargaining Agreement in place in the organization ?	
Have interviews with the members of the SPT been conducted ?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <i>Non sono state segnalate criticità-]</i>
During on-site subcontract labour and suppliers interviews have the general thoughts and awareness been established? Has the existence of migrant, temporary, contract and homeworker labourers and particular questions on those situations been identified ? Was the understanding of their employer's SA8000 management system confirmed ? Were the organizations' working hours verified and corroborating evidence obtained ?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A

Photographs, taken of :	
1. SA8000 Standard(s)	<input type="checkbox"/> Yes <input type="checkbox"/> No
2. Evacuation exits	<input type="checkbox"/> Yes <input type="checkbox"/> No
3. Organization building/premises	<input type="checkbox"/> Yes <input type="checkbox"/> No
4. Evacuation drills or records of the same	<input type="checkbox"/> Yes <input type="checkbox"/> No
5. Work floor(s)	<input type="checkbox"/> Yes <input type="checkbox"/> No
6. Warehouse	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
7. Dormitory	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A
8. Supporting facilities (e.g. sewage treatment, boiler, generator)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
9. Canteen	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A
10. Attendance record system	<input type="checkbox"/> Yes <input type="checkbox"/> No
11. Chemical storage area	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
12. Work-in-progress	<input type="checkbox"/> Yes <input type="checkbox"/> No
13. Personal protective equipment	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
14. H&S non compliances (if any)	<input type="checkbox"/> Yes <input type="checkbox"/> No
15. Fire fighting equipment	<input type="checkbox"/> Yes <input type="checkbox"/> No
16. Best practices (if any)	<input type="checkbox"/> Yes <input type="checkbox"/> No
17. All organization's documents reviewed as a part of the management systems	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <i>alcuni</i>
Has Client refused permission to take photographs :	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Management Review	
Did last Management Review cover following issues ?	
Policies, procedures and records	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Social Performance Team SPT	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Identification and assessment of risks	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Monitoring	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Internal involvement and communication	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Complaint management and resolution	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
External verification and stakeholder engagement	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Corrective and preventive actions	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Training and capacity building	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Management of suppliers and contractors	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Shifts, where applicable	
Initial certification shall include the auditing of all shifts; pls indicate applicable shift :	
Morning – to be audited between 09.00 and 17.00	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
Afternoon – to be audited between 19.00 and 22.00	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A
Night – to be audited between 00.00 and 03.00	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A
Twilight – to be audited between 18.00 and 21.00	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A
Has the auditor daytime hours been shortened to perform the remaining hours for the audit during night shift?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A

SOCIAL FINGERPRINT

Self-Assessment (SA) score	NA
Independent Evaluation (IE) score	3,5 del 26/7/2018

Section A

Verification of the number of personnel covered by the scope. Changes occurred since last audit <i>Numero aumentato a 24 per effetto di alcune assunzioni</i>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Changes in the Organization's SA8000 management system	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Changes in the organizational structure	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Any significant activities of the Worker Representative(s) since the previous audit (if any) Il rappresentante dei lavoratori ha partecipato alla riunione del SPT tenuta in settembre.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Update of the client's SA8000 audit records	<input checked="" type="checkbox"/> Done
A site tour of facilities shall be mandatory on every on-site audit	<input checked="" type="checkbox"/> Done <input type="checkbox"/> Not done

Section B

	Judgement of compliance
Has the Management Review of the SA8000 management system been verified? Have results of internal audits and corrective actions been considered in Management Review?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Has response system to any complaints/grievances received been verified?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
Workers training and workers awareness and understanding of the client's SA8000 system in place	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Workers training and workers awareness and understanding of the client's H&S system in place	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Effectiveness of the root cause analysis, corrective and preventive action taken as a result of non-conformities raised during the previous audit(s) by the CB	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No No NC da precedente audit
Progress made against any time-bound non-conformities	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A
Effectiveness of the health and safety management system in place, including number of incidents since the previous audit and analysis of any fatalities, any serious accidents, and any potentially hazardous events including fires, spills of toxic chemicals, explosions	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Analysis of working hours and remuneration (including during high season, if any) since the previous audit	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Comparison between in the CB's calculated current living wage and the process and number that is calculated by the certified organization	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Use of claims made by the client about their SA8000 certified status including the use of CB and SAAS SA8000	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Confirmation that the SA8000 standard is posted prominently in all the required locations	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Section C

	Judgement of compliance
Child Labour	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Forced or compulsory labour	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Health and safety	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Freedom of association & right to collective bargaining	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Discrimination	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Disciplinary practices	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Working hours	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Remuneration	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Management system : Policies, procedures and records	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Social Performance Team SPT	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Identification and assessment of risks	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Monitoring	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Internal involvement and communication	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Complaint management and resolution	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
External verification and stakeholder engagement	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Corrective and preventive actions	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Training and capacity building	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Management of suppliers and contractors	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No



7. Nonconformities

NonConformity	N° ___ of ___	<input type="checkbox"/> Critical	<input type="checkbox"/> Major	<input type="checkbox"/> Minor	<input type="checkbox"/> TB
Department / Function:		Standard item and description::			
Additional reference to applicable law/regulation/normative document :					
Details of Nonconformity:					

Client Proposed Action to Address Minor Non-Conformances Raised at this Audit
<p>_____</p>
<p>Nonconformities detailed here shall be addressed through the organization's corrective action process, in accordance with the relevant corrective action requirements of the audit standard and shall include actions to analyse the cause of the nonconformity and prevent recurrence, and complete records maintained</p>

Describe where the Team proposed accepting a deviation from the wages provision of the standard and raised **TB non-conformities** :

- 1 Corrective actions to address identified critical nonconformities shall be carried out immediately **including a cause analysis**, and SGS notified of the actions taken within 7 days. An SGS auditor will perform a **follow up visit** within 30 days to confirm the actions taken, evaluate their effectiveness, and determine whether certification can be granted or continued.
- 2 Corrective actions to address identified major nonconformities shall be carried out immediately **including a cause analysis**, and SGS notified of the actions taken within 30 days. An SGS auditor will perform a **follow up visit** within 90 days to confirm the actions taken, evaluate their effectiveness, and determine whether certification can be granted or continued.
- 3 Corrective actions to address identified major nonconformities shall be carried out immediately including a cause analysis, and records with supporting evidence sent to the SGS auditor for close out within 90 days.
- 4 Corrective Actions to address identified minor non-conformities including a cause analysis, shall be documented on a action plan and sent by the client to the auditor within 60 days for review. If the actions are deemed to be satisfactory they will be followed up at the next scheduled visit (180 days)
- 5 Corrective Actions to address identified minor non-conformities including a cause analysis, have been detailed on an action plan and the intended action reviewed by the Auditor, deemed to be satisfactory and will be followed up at the next scheduled visit.
- 6 Appropriate cause analysis and immediate corrective and preventive action taken in response to each non-conformance as required.
- 7 Corrective Actions to address identified time-bound non-conformities including a cause analysis, shall be documented on a action plan and sent by the client to the auditor within 18 months for review. If the actions are deemed to be satisfactory they will be followed up within 24 months.



Note:- Initial, Re-certification and Extension audits – recommendation for certification cannot be made unless check box 5 is completed. For re-certification audits the time scales indicated may need to be reduced in order to ensure re-certification prior to expiry of current certification.

Note: At the next scheduled audit visit, the SGS audit team will follow up on *all* identified nonconformities to confirm the effectiveness of the corrective actions taken.

8. General Observations & Opportunities for Improvement

- Si raccomanda di aggiornare tempestivamente il sito internet (sono visibili alcuni documenti per SA8000 superati).
- Si raccomanda di portare a conoscenza i lavoratori e le parti interessate dei risultati della presente visita
- Si raccomanda di portare a conoscenza i lavoratori e le parti interessate della possibilità di invio dei segnalazioni/reclami all'indirizzo dell'ente di certificazione sa8000@sgs.com oppure laura.verlicchi@sgs.com (fax: +39 051 63 89 926) e del ente di accreditamento SAI : SAAS, 220 East 23rd Street, Suite 605, New York, New York 10010, USA (email: saas@saasaccreditation.org; fax: +212-684-1515)

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