
Disney Audit Procedures and Documents List

Disney audit includes below five procedures:

1. Opening Meeting - Introduction of the audit procedures, Disney Code of Conduct, Disney Ethics Policy
2. Facility Health & Safety Inspection Walk-through – The entire facility, including all production areas, warehouses, chemical storage areas, canteens, dormitories (as applicable), and all other areas of the facility
3. Documents Review - Original records and documents (as applicable per region/country)
 - Disney’s Code of Conduct
 - Business/Industry license, registration, permit, and/or certificate
 - Workplace rules or bylaws
 - Government required postings
 - List of all workers indicating full name, date of employment, date of birth, and position held in the facility
 - Personnel Files (including employment contracts)
 - Work attendance records
 - o Scope (12 most recent months; or at least 12 most recent months if Comprehensive/Flexible Working Hours System is applicable; or the number of months that business is in operation if business was in operation for less than 12 months)
 - Timecards or timesheets
 - Leave records
 - Payroll records
 - o Scope (apply same as work attendance records)
 - Detailed payroll registers
 - Piece rate records and production records
 - Cancelled checks / monthly statements and records for cash

payments

- Electronic fund transfer records
 - Payment verification documents (as applicable per country) for worker's social benefits provided by government or bank
 - o Canceled deposit checks or other form of payment verification o Statements
 - Fire drill records, emergency evacuation plan, fire inspection reports, and fire prevention certificates
 - Health and Safety documents and training records
 - Employee annual medical examination results
 - Equipment and machinery operation certificate, license, and permit
 - Machine maintenance and inspection records
 - Material Safety Data Sheet of chemical used
 - Environmental records (as applicable per country) and list of chemicals utilized by facility
 - Other Documents (if applicable) pertaining to...
 - o Dormitories
 - o Rent/lease contracts
 - o Daycare/nursery
 - o Security agency
 - o Kitchen/catering services
 - o Labor Union/Collective Bargaining Agreement (CBA) o Subcontractors
4. Worker Discussions / Interviews - Private and confidential
5. Closing Meeting – Discussion of Corrective Action Plan Acknowledgement Report (CAPAR)