

## AUDITING DEVELOPMENT OF IN TEXTILE ENTERPRISES WITH THE DUE DILIGENCE APPROACH

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For more than 30 years, independent organizations have been subject to general external control. The control is carried out by qualified specialists from an independent external organization and is commonly known as an audit.

Due to the type of audit conclusion, external organizations are called certifying organizations, and the audited organizations are called certified. An audit is a methodical process, independent and documented.

The verification allows for objective evidence to be obtained, with which to objectively assess the degree of satisfaction of the set indicators.

The improvement of auditing proceeds in two main directions:

expanding the scope of the activities being inspected and detailed regulation of the activities in the inspection.

Now, auditing textile enterprises includes a new approach to auditing, providing for a duty of increased vigilance. This is the due diligence approach to human rights compliance and responsible governance in textile organizations.

A pioneer in this endeavour is the upcoming Global Responsible Textile Standard with the first methodological version of the due diligence from 2024. The objectives of due diligence are threefold: human rights, environment, and responsible governance.

In order to regulate universal auditing, due diligence is carried out in six steps: implementing responsible management; recognizing risk; preventing circumstances; following up; informing and correcting.

It is characteristic that the programming of due diligence provides for the development of standard audit forms, which achieves uniformity in terms of the indicators being checked and the audited organizations.

Subject of this article is the application of due diligence in auditing textile enterprises.

Goal of the development is to explore the principles of this new approach and enable its accelerated implementation in the textile and apparel industry.



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