



GSMA Security Accreditation Scheme for Subscription Management (SAS-SM): Budgeting for SAS-SM Certification

1 Introduction

Sites interested in obtaining GSMA SAS certification for subscription management (SAS-SM) need to budget for the costs associated with the SAS-SM certification process. This document describes typical SAS-SM certification costs that a site should consider. The cost of the certification process will vary depending on the scope of certification, the site performance when audited, and whether the company is a GSMA member or not. All SAS-SM fees and expenses are payable in Euro (€). Audit fees must be paid in advance of the audit with expenses to be paid afterwards.

2 Basis for SAS-SM Audit Fees

SAS-SM audit fees are calculated based on a daily auditing charge and the audit duration. The daily auditing charge is as follows:

GSMA member	GSMA non-member
€3,800	€4,200

Table 1: Daily Auditing Charge

The daily auditing charge covers one day spent by the audit team (two auditors) performing an audit on-site. Audit durations can vary from one to five days on-site. One additional day is chargeable for each on-site audit to cover auditor travel time to and from the site.

3 First SAS-SM Dry Audit Fees

A SM supplier site offering SM-SR, SM-DP, SM-DP+ and/or SM-DS services must first obtain SAS-SM provisional certification by hosting a dry audit. The auditing fees for a first SAS-SM dry audit at a single site are as indicated in Table 2:

Services within audit scope	Audit Duration (days)	Fees		Notes
		Member	Non-member	
Single function in-scope (e.g. M2M or Consumer)	4.5	€20,900	€23,100	M2M = SM-SR or SM-DP or both. Consumer = SM-DP+

Services within audit scope	Audit Duration (days)	Fees		Notes
		Member	Non-member	
Both functions in-scope (e.g. M2M and Consumer)	5	€22,800	€25,200	
Discovery Services (SM-DS), as standalone service.	4	€19,000	€21,000	Where SM-DS is included in an audit of M2M and/or Consumer functions, the dry audit duration will be as specified for the M2M and/or Consumer functions (i.e. SM-DS additional review will not materially increase the audit duration or cost).

Table 2 – Standard Dry Audit Durations and Costs

These fees cover an audit team of two auditors on-site for the specified audit duration, the on-site production of an audit report and recommendations, and a 1 day allowance for the audit team's travel time (but not travel expenses) to and from the site.

Sites seeking SAS-SM certification with scope "Data Centre Operations & Management" only (i.e. cloud service providers with live services & operations) may be able to host a full first audit rather than going through the provisional certification (dry audit + wet audit) process. Full audit fees are the same as dry audit fees.

4 Audit Expenses

The audited site must pay for the travel accommodation and related costs of the audit team each time the audit team visits the site. Although the audit team seeks to obtain best value airfares, the flight costs are usually the largest part of the audit expenses. Audit team expenses also include accommodation, airport transfers (in each auditor's home and visited country), meals, car hire, and visa applications where necessary.

Audit expenses vary depending on the site location. Average total expenses for each site visit in different regions are provided below. Audit expenses may vary +/- 25% or more from these averages. It is also worth noting that many sites pay for the audit team's accommodation directly (at their corporate hotels / agreed corporate rates), so the average figures listed below may not reflect these.

Region	Average Audit Expenses
Africa & Middle East	€8500 +/- 25%
Asia	€9000 +/- 25%
Europe	€4500 +/- 25%
Americas	€9500 +/- 25%

Table 3: Average SAS Audit Expenses per Region

Some sites may wish to have visibility of auditor flight selection and costs at audit travel planning stage and/or influence this. Such sites are invited to notify GSMA of any such requests when an audit is being scheduled. GSMA will refer such requests to the nominated auditors, so that they can consult with the site when planning travel. The auditors will consider site requests and seek to balance them with other factors (e.g. routing, stopovers, travel time, arrival/departure times).

An invoice for audit expenses will be sent by GSMA to the site approximately 2-3 weeks after the audit and these are charged at cost i.e. the actual costs incurred are invoiced with no additional administrative or other charges added.

Where possible, the audit team will seek to schedule consecutive audits at different sites in the same region, so that flight costs per site can be lowered by sharing them between multiple sites. Sites that can be flexible on audit dates should notify GSMA of this, so that they can potentially benefit from such an arrangement.

5 SAS-SM Wet Audit

If a site attains SAS-SM provisional certification, it will need to host a wet audit before the end of the 9-month provisional certification period to upgrade the provisional certification to full certification. The wet audit is normally conducted over a two day period to review the controls in operation. See the [SAS-SM Methodology](#) for more details on the provisional certification process.

The auditing fees for an SAS-SM wet audit are €11,400 (member) or €12,600 (non-member). This covers an audit team of two auditors on-site for 2 days, the on-site update of the previous audit report, and the audit team's travel time (but not travel expenses) to and from the site.

6 Renewal Audit

At the end of a full certification period, the site will need to host a renewal audit in order to maintain certification. For most sites, the costs for a renewal audit are the same as for a first-time dry audit, plus expenses. However, for certain very large or small sites, the renewal audit duration and fees may be increased or decreased, at a rate of €1,900 (member) or €2,100 (non-member) per audit half-day. Any recommended changes to the renewal audit duration for future audits will be documented in the previous audit report.

For sites that obtain full SAS-SM certification for the first time, a renewal audit will generally be required between 9 and 12 months from the wet audit date. After the first renewal, subsequent renewal audits will generally be required between 21 and 24 months after the previous renewal audit. For more details on certification period and duration, see the [SAS-SM Methodology](#).

7 On-Site Repeat Audit Fees

If the site does not meet the required security standard at an audit (whether a first dry or full audit, a wet audit, renewal audit or a previous repeat audit), an on-site repeat audit may be

necessary. A repeat audit should take place within 3 months of the non-compliant audit. If a repeat audit is required, additional audit fees and audit expenses will apply.

The fixed audit fees for a repeat audit depend on the required duration of the repeat audit, which depends on the number of non-compliant areas identified at the site during the previous non-compliant audit. The re-audit duration is estimated by the audit team at the end of the previous audit and stated in the audit report.

The basis for estimating on-site repeat costs is the daily auditing charge of €3,800 (member) or €4,200 (non-member) for the 2-person audit team. A one-day charge for travel time by the audit team per on-site repeat audit also applies.

If a site still does not meet the requirements of the SAS-SM Standard at the repeat audit, another repeat audit may be required (at further cost), or the auditors may be able to remotely review further improvements, e.g. photographs and documentation by email, without re-visiting the site.

8 Off-site Review of Improvement Evidence

If the site does not meet the required security standard at an audit, it may be possible (depending on the nature and number of non-compliant areas) for the auditors to review evidence of the necessary improvements off-site. If this is the case, it will be stated in the audit report, along with an estimate of the time anticipated by the auditors to review the evidence. This estimate will be used as the basis for charging. If the amount of evidence to be reviewed is small, a charge may not always apply. If significant time to review evidence is anticipated, the daily auditing charge of €3,800 (GSMA member) or €4,200 (GSMA non-member) may apply in half-day increments. See the [SAS-SM Methodology](#) for details.

Since a site visit is not required, no audit expenses will apply.

9 Audit Cancellation

A charge of one thousand two hundred Euro (€1,200) shall be payable by the site for each scheduled audit day (e.g. €4,800 for a cancelled 4-day audit, €2,400 for a cancelled 2-day re-audit) where less than fourteen (14) calendar days' notice of cancellation, from the date that an audit is due to commence, is given by the auditee, or where GSMA cancels the audit as a result of non-compliance by the site with the terms of the SAS agreement. The site shall reimburse the auditing companies as specified in the table below, up to a maximum of one thousand Euro (€1,000) per auditing company for unavoidable expenses incurred by the auditing, as evidenced by a receipt, as a result of the audit cancellation.

Days before audit	Reasonable non-refundable expenses reimbursable by the Site	Examples (Illustrative rather than exhaustive)	Maximum limit per Auditing Company
<=60	Expenses incurred in relation to visa applications	Consular fees, agent fees, fees associated with providing evidence of travel arrangements (including cancellation fees)	€500

Days before audit	Reasonable non-refundable expenses reimbursable by the Site	Examples (Illustrative rather than exhaustive)	Maximum limit per Auditing Company
		associated with semi-flexible tickets), background, medical or financial checks	
<=30	Flight change/cancellation fees	Fees associated with cancelling or changing semi-flexible tickets	€500
<=14	Any reasonable non-refundable expense	Flight ticket cancellation or change Hotel cancellation Non-refundable fares and charges	€1000

Annex A Example SAS-SM Certification Costs

A.1 Example 1

An SM-DP+ site located in Asia owned by a GSMA member company achieves initial certification following a first dry audit and a wet audit. The site then performs well at each subsequent renewal. Estimated costs are as follows:

Timeline	Audit Type & Result	Fees	Expenses
T ₀	First dry audit carried out. <u>Result:</u> Minor non-compliances with off-site reassessment method possible at no charge.	€20,900	
			€9,000 +/- 25%
T ₀ + 2 months	Audit team reviews evidence of improvement offsite and without additional fees. <u>Result:</u> Compliant. Site is awarded provisional certification valid for 9 months from certification date.	€0	
T ₀ + 10 months	2 day wet audit carried out. <u>Result:</u> Compliant. Site is awarded full certification valid for 1 year from wet audit date	€11,400	
			€9,000 +/- 25%
T ₀ + 20 months	First renewal audit carried out. <u>Result:</u> Minor non-compliances with off-site reassessment method possible at no charge.	€20,900	
			€9,000 +/- 25%
T ₀ + 21 months	Audit team reviews evidence of improvement offsite and without additional fees. <u>Result:</u> Compliant. Site is awarded certification valid for 2 years from first renewal audit date.	€0	
Every 2 years after	Renewal audits carried out every 2 years. <u>Result:</u> At each renewal audit, the site either achieves full compliance or receives minor non-compliances that enable offsite review of improvement by the auditors at no charge	€20,900	€9,000 +/- 25%

Table 4: Example 1 Costs

A.2 Example 2

A poorly performing SM-DS site located in Europe owned by a GSMA non-member company achieves and maintains SAS-SM certification in the following manner:

Timeline	Audit Type & Result	Fees	Expenses
T ₀	First dry audit carried out. <u>Result:</u> Significant non-compliances requiring a 3-day on-site repeat audit.	€21,000	
			€4,500 +/- 25%
T ₀ + 3 months	3 day repeat dry audit carried out. <u>Result:</u> Non-compliant. Off-site reassessment possible, requiring 0.5 days of review time by audit team.	€16,800	
			€4,500 +/- 25%

Timeline	Audit Type & Result	Fees	Expenses
T ₀ + 5 months	Audit team reviews evidence of improvement offsite. Charge for 0.5 days of audit team review time. <u>Result:</u> Compliant. Site is awarded provisional certification valid for 9 months from certification date.	€2,100	
T ₀ + 13 months	2 day wet audit carried out. <u>Result:</u> Minor non-compliances with off-site reassessment possible at no charge.	€12,600	
			€4,500 +/- 25%
T ₀ + 16 months	Audit team reviews evidence of improvement offsite and without additional fees. <u>Result:</u> Compliant. Site is awarded full certification valid for 1 year from wet audit date.	€0	
T ₀ +25 months	First renewal audit carried out. <u>Result:</u> Non-compliant requiring a 1.5-day on-site repeat audit.	€21,000	
			€4,500 +/- 25%
T ₀ + 28 months	1.5 day repeat audit carried out. <u>Result:</u> Minor non-compliances with off-site reassessment possible at no charge.	€10,500	
			€4,500 +/- 25%
T ₀ + 30 months	Audit team reviews evidence of improvement offsite and without additional fees. <u>Result:</u> Compliant. Site is awarded certification valid for 2 years from first renewal audit date	€0	
T ₀ + 36 months	Company obtains GSMA membership		
T ₀ + 42 months	Second renewal audit carried out. <u>Result:</u> Non-compliant requiring a 1.5-day on-site repeat audit.	€19,000	
			€4,500 +/- 25%
T ₀ + 44 months	1.5 day repeat audit carried out. <u>Result:</u> Compliant. Due to history of poor performance in sustaining controls during certification period, site is awarded certification valid for 1 year from certification date (instead of normal 2 years from second renewal audit date)	€9,500	
			€4,500 +/- 25%
T ₀ + 56 months	Third renewal audit carried out. <u>Result:</u> Compliant. Site is awarded certification valid for 2 years from renewal audit date.	€19,000	
			€4,500 +/- 25%
Every 2 years after	Renewal audits carried out every 2 years. <u>Result:</u> At each renewal audit, the site either achieves full compliance or receives minor non-compliances that enable offsite review of improvement by the auditors at no charge	€19,000	€4,500 +/- 25%

Table 5: Example 2 Costs

A.3 Example 3

A site located in the Middle East owned by a GSMA member company providing M2M (SM-SR, SM-DP) and Consumer (SM-DP+) subscription management services achieves and maintains SAS-SM certification in the following manner.

Timeline	Audit Type & Result	Fees	Expenses
T ₀	First dry audit carried out. <u>Result:</u> Minor non-compliances with off-site reassessment method possible at no charge.	€22,800	
			€8,500 +/- 25%
T ₀ + 2 months	Audit team reviews evidence of improvement offsite and without additional fees. <u>Result:</u> Compliant. Site is awarded provisional certification valid for 9 months from certification date.	€0	
T ₀ + 8 months	First wet audit (2 days) carried out. <u>Result:</u> Minor non-compliances with off-site reassessment method possible at no charge.	€11,400	
			€8,500 +/- 25%
T ₀ + 9 months	Audit team reviews evidence of improvement offsite and without additional fees. <u>Result:</u> Compliant. Site is awarded full certification valid for 1 year from first wet audit date	€0	
T ₀ + 20 months	First renewal audit carried out. <u>Result:</u> Compliant. Site is awarded certification valid for 2 years from renewal audit date.	€22,800	
			€8,500 +/- 25%
Every 2 years after	Renewal audits carried out every 2 years. <u>Result:</u> At each renewal audit, the site either achieves full compliance or receives minor non-compliances that enable offsite review of improvement by the auditors at no charge	€22,800	€8,500 +/- 25%

Table 6: Example 3 Costs

A.4 Example 4

An SM-SR site located in South America cancels a planned 4-day audit less than 2 weeks before the audit is due to begin. Auditor 1 has non-refundable flight costs of €800 and non-refundable visa application fees of €150. Auditor 2 has non-refundable flight costs of €1,400. The site shall be liable for the following cancellation fees and expenses:

Description	Amount
Audit cancellation fees (€1200 per scheduled audit day x 4 days)	€4,800
Auditor 1 non-recoverable expenses	€950
Auditor 2 non-recoverable expenses (maximum €1000)	€1,000
Total	€6,750

Table 7: Example 4 Costs

Annex B Document History

Version	Date	Brief Description of Change	Editor / Company
1.0	21 Apr 2016	First version, derived from SAS-UP equivalent.	David Maxwell / GSMA
2.0	7 Apr 2017	Updated to reflect extension of SAS-SM to cover SM-DP+ and SM-DS	
3.0	12 Oct 2017	Updated to reflect need for provisional certification prior to full certification for SM providers	
4.0	16 Feb 2018	Distinguish between member and non-member fees	
5.0	19 Jun 2019	Highlight option for auditee to request visibility of flight costs at travel planning stage.	
6.0	16 Apr 2020	Updated standard audit durations to match SAS-SM Methodology update to v6.0.	
7.0	22 Sep 2021	Added details on cancellation charges	