



## **SAS-SM Covid-19 Methodology Variations**

**Version 1.4**

**18 Apr 2023**

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## 1 Introduction

### 1.1 Overview

Audit travel and workplace attendance restrictions caused by the Covid-19 pandemic have made it impossible for SAS Audit Teams to visit and audit new and existing Sites participating in the scheme. It is unclear how long these restrictions will last.

In order to enable Sites to gain and maintain Security Accreditation Scheme for Subscription Management (SAS-SM) certification during the pandemic, while maintaining the integrity of the scheme, the GSMA and the Auditing Companies have considered and documented the options available to Sites in the absence of on-site Audits. These are outlined within the “GSMA SAS Covid-19 Auditing and Certification Policy” [2].

This document describes variations to the GSMA’s published Methodology FS.09 SAS Methodology for Subscription Manager Roles version 5.0 [1] for certification of Sites under SAS-SM, implemented to increase flexibility for the scheme during the period for which Covid-19 restrictions affect the Audit Process, Auditors and Auditees.

This document is intended to complement [1] by presenting variations to section 2 “Audit Process” of that document. Nothing in this document is intended to change the basic principles of the SAS-SM certification process. Certification of Sites will continue to be carried out in accordance with the FS.09 Methodology [1] where practically possible.

This document will be subject to periodic review by the GSMA and will be withdrawn from use when it is no longer considered to be necessary. Variations proposed within this document are not planned to be permanent changes to SAS-SM.

### 1.2 Scope

The scope of this document covers the temporary options available to Sites in order to maintain their current certification and for new Sites wishing to gain certification during the global pandemic Covid-19.

The scope of this document covers:

- A process for the Auditee and Audit Team to prepare for and perform SAS-SM Remote Audits, based on Auditee eligibility for a Remote Audit as specified in [2].
- A process for approval of the Temporary Extension of a SAS-SM certification for existing fully or provisionally certified Sites based on a review of key documents and indicators carried out by the Audit Team – the Temporary Extension Assessment (TEA).

### 1.3 Definitions

Term	Description
Remote Audit, Offline Documentation Review and Online Evidence Review	As defined in section 2.
Temporary Extension and TEA Process	As defined in section 3.

Definitions are as specified in FS.09 [1]

## 1.4 Abbreviations

Definitions are as specified in FS.09 [1]

## 1.5 References

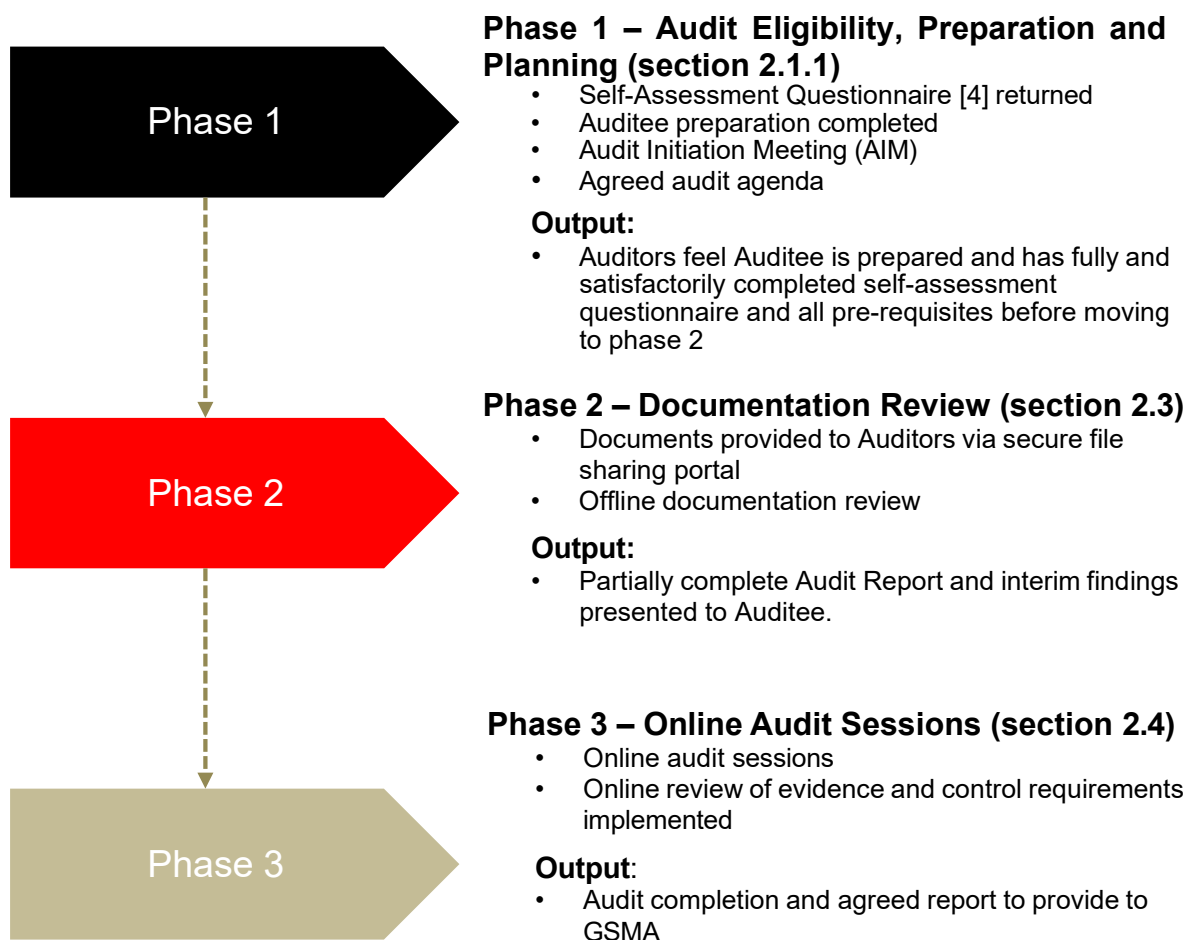
Ref	Doc Number	Title
[1]	PRD FS.09	GSMA SAS Methodology for Subscription Manager Roles, latest version available at <a href="http://www.gsma.com/sas">www.gsma.com/sas</a>
[2]	N/A	GSMA SAS Covid-19 Auditing and Certification Policy
[3]	PRD FS.17	GSMA SAS Consolidated Security Requirements, latest version available at <a href="http://www.gsma.com/sas">www.gsma.com/sas</a>
[4]	Self-Assessment Questionnaire	GSMA SAS-SM Remote Audits - Auditee Self-Assessment (latest version available from <a href="mailto:sas@gsma.com">sas@gsma.com</a> )

## 2 SAS-SM Remote Audit Preparation and Process

### 2.1 Overview

To enable a Site (hereafter called Auditee) to prepare for the Remote Audit, the GSMA and Auditing Companies have prepared the following information detailed within this section 2 and in the Self-Assessment Questionnaire [4].

The Remote Audit methodology follows three phases that define the approach and provide clarity on what is required as a pre-requisite, what will be reviewed and what will be the output from each phase, as illustrated in Figure 1.



**Figure 1 - Remote Audit Preparation and Process**

The following sections provide the necessary information to enable the Auditee to decide whether it wishes to proceed with a Remote Audit, and what preparations need to be made.

### **2.1.1 Remote Audit Effort and Cost**

In addition to time spent by the Audit Team on the Audit itself (phases 2 and 3), the Pre-Audit activities are also chargeable. One day of chargeable Audit Team effort is normally estimated for pre-Audit effort.

A SAS-SM fees invoice covering overall chargeable Audit Team effort associated with the Remote Audit (pre-Audit planning time + auditing time as per the phases 2 and 3) shall be provided to the Auditee once the Audit Team has received sufficient information from the Auditee to allow an estimate to be made. This can normally be done at the receipt of application form, but may be deferred until after the Pre-Audit initiation meeting. In all cases the actual number of chargeable days associated with the Remote Audit will be charged to the Auditee.

Note that the SAS-SM fees for the Remote Audit do not cover the subsequent Site visit (as specified in section 2.5) to address the elements that require physical verification. The fees and expenses associated with the subsequent Site visit will be quoted and charged separately when that Site visit is being arranged.

## 2.2 Phase 1 – Audit Eligibility, Preparation and Planning



### Phase 1

#### 2.2.1 Eligibility and Preparation

As with an on-site Audit, the Auditee will be responsible during a Remote Audit for providing evidence that it has controls in place that meet the necessary requirements. It is assumed that the Auditee has reviewed the SAS core documents (FS.08, FS.09, FS.17, FS.18), implemented the necessary controls and gathered the necessary evidence to prepare for the Audit. The statements below highlight the specific additional factors that the Auditee should consider if preparing for a Remote Audit.

The Auditee should also take into consideration potential language constraints and/or potential resource and technology limitations that could arise as a result of a Remote Audit compared to an on-site Audit.

The sharing of documentation is normally not prescribed for Audits. However, in order to effectively perform a Remote Audit, the Auditors will need access to documentation that can be reviewed offline. In order to meet any concerns that Auditees have over their intellectual property (IP), the Auditing Companies will agree a secured method for the sharing of documents, will store the documents securely, and will only retain the documents for the duration of the Audit. The content of the documents will only be used for the purposes of assessing the Site's compliance with the GSMA certification.

Confidentiality of any Auditee information shared with GSMA or the Audit Team is protected under the terms of the SAS agreement signed between the Auditee and GSMA. However, if the Site requires additional agreements with the Auditing Companies then this should be communicated and agreed in advance.

##### 2.2.1.1 Eligibility and Preparation: Actions Required

To be eligible for a Remote Audit, the Auditee must confirm to the Audit Management (GSMA) that it can satisfy the following mandatory prerequisites and provide feedback on any of the additional considerations that are applicable:

###### 2.2.1.1.1 Mandatory Prerequisites:

- The Auditee understands their expectations with regards to the GSMA documents:
  - FS.08 SAS-SM Standard;
  - FS.09 SAS-SM Methodology;
  - FS.17 SAS Consolidated Security Requirements (CSR);
  - FS.18 SAS Consolidated Security Guidelines (CSG); and
  - SAS-SM Audit Analysis (supporting guidance document).
- The Auditee has reviewed and is satisfied to adhere to the GSMA SAS Covid-19 Auditing and Certification Policy [2] and this section 2 of this document "FS.09C19 SAS-SM Covid-19 Methodology Variations".

- The Auditee has read through and fully completed the Self-Assessment Questionnaire [4].
- The Auditee has a suitable conference call service that can be used to securely discuss and present evidence during the Remote Audit (e.g. MS Skype or Teams)

#### **2.2.1.1.2 Additional Considerations:**

- The Auditee should provide a translator if it believes that there are any potential language barriers that would arise during a Remote Audit compared to an onsite Audit that could put the Auditee at a disadvantage.
- The Auditee should take into account the availability of employees (working remotely, possibly in different time zones) that would be required to present evidence during the Audit.
- The Auditee should consider if it will provide a method and/or repository for securely sharing documents necessary for the Audit or if it needs this to be provided by the Audit Team.

#### **2.2.1.2 Eligibility and Preparation: Expected Outcomes**

- The Auditee is confident that it is prepared for an SAS-SM Audit and that it has the necessary resources to be able to present evidence remotely.
- The Auditee has completed (but not yet shared) the Self-Assessment Questionnaire [4]

#### **2.2.1.3 Eligibility: Next Steps**

If the Auditee can meet the 'Expected Outcomes for Mandatory Pre-Requisites', then:

- The Auditee should submit the SAS Application Form to the Audit Management. Within the application ("additional information" section, the Auditee should specify:
  - If it intends to use a translator during the Remote Audit;
  - Any potential resource issues that could be incurred, e.g. time zone constraints for Remote Audit sessions;
- The Auditee should have the Self-Assessment Questionnaire [4] completed and ready to be shared securely with the Auditors once the Audit has been confirmed by the Audit Management and the Audit Team has been identified.

### **2.2.2 Audit Team Identification and Initial Contact**

Upon receipt of the completed 'SAS Application Form', the Audit Management will notify the SAS-SM Auditing Companies and the Audit Team will be identified. In most cases the number of chargeable audit days will be determined by the Audit Team and the Audit Management at this point. The Audit Management will prepare and issue an invoice for SAS-SM Remote Audit fees, based on overall chargeable Audit Team effort (number of days). This may be amended after the Audit Initiation Meeting or the Remote Audit – to reflect the actual chargeable duration.

The Auditors will contact the Auditee via email (using the emails provided in the 'SAS Application Form') to exchange PGP keys. Once PGP keys have been exchanged, the

Auditee and Auditors can exchange necessary documents or establish a shared document repository to facilitate the Project Initiation.

#### **2.2.2.1 Actions Required for Audit Team Identification and Initial Contact:**

- Auditors and Auditee: to exchange PGP keys or establish a shared document repository;
- Auditee: to provide completed Self-Assessment Questionnaire [4];
- Auditors and Auditee: to agree date for Pre-Audit Initiation Meeting.

#### **2.2.2.2 Expected Outcomes for Audit Team Identification and Initial Contact:**

- Invoice for Remote Audit fees is issued to the Auditee (in most cases);
- PGP keys exchanged or shared document repository established;
- Self-Assessment Questionnaire [4] provided to the Auditors;
- Date of Pre-Audit Initiation Meeting agreed.

#### **2.2.2.3 Next Steps for Audit Team Identification and Initial Contact:**

If the Auditee and Auditors can meet the 'Expected Outcomes for Audit Team Identification and Initial Contact, then:

- The Pre-Audit Initiation Meeting can take place.

### **2.2.3 Audit Initiation Meeting**

A formal Audit Initiation Meeting (AIM) call will take place between the Auditee and Audit Team to discuss the following areas:

- Eligibility and Preparation (section 2.2.1);
- Outline Agenda for Remote Audits (section 2.2.3.1, below), and
- Pre-Audit Planning (section 2.2.4 of this document).

The Auditors will also have reviewed the completed Self-Assessment Questionnaire [4] for completeness prior to the AIM and confirm whether there is sufficient information to be able to perform the Audit. The Auditors' review of the Self-Assessment Questionnaire [4] at this stage is intended to judge only if it has been completed sufficiently to enable the Audit Process to proceed. It is not intended at this stage as an assessment of the Auditee's controls against the SAS-SM requirements.

#### **2.2.3.1 Outline Agenda for Remote Audits**

The Audit agenda and calendar days required for the Audit, will take into account the difference in time zones between the location of the Auditee and the Auditors. Due to the nature of the Audits being heavily reliant on conference call services, it is normally most effective to perform the Audits in two phases:

- Offline Documentation Review (section 2.3 of this document); and
- Online Evidence Review (section 2.4 of this document).

To enable the offline documentation review, the Auditee will need to provide the necessary documents to the Auditors (as listed in Annex C of FS.09 and also provided as part of the Self-Assessment Questionnaire [4]).



To enable the commencement of the online evidence review, the Auditee will need to gather necessary evidence to be presented to the Auditors during the online sessions. Some evidence will be sample-based, selected by the Auditors. There may be certain sections of the SAS-SM requirements (such as physical verifications relating to parts of FS.17/FS.18 sections 5, 6, and 10) for which evidence cannot be assessed to a satisfactory level remotely. These will require follow up as part of the subsequent on-site Audit (described in section 2.5 of this document).

There may also be a need to have a short gap between the end of the Offline Documentation Review and the commencement of the Online Evidence Review to enable the Auditee to collate all the necessary evidence, especially if there is a dependency on third parties (such as a data centre provider).

In order to facilitate Auditee preparation, the nature of these two phases will be discussed during Pre-Audit Planning and Preparation sessions and detailed agendas agreed for both, taking into account the differences in time zones and the need to spread the Audit over a number of additional calendar days.

However, the Auditee must ensure that the time allocated to each session within the Online Evidence Review is adhered to. If the Auditee is unable to provide necessary evidence within the allotted time, then this may result in a non-compliance being raised due to lack of evidence.

#### **2.2.3.2 Actions Required for Audit Initiation Meeting:**

- Auditors and Auditee: to discuss the SAS Application Form and any additional considerations that the Auditee has identified;
- Auditors: to provide feedback on the Self-Assessment Questionnaire [4] and confirm that the Auditee has provided sufficient details to facilitate the commencement of the Audit.
- **Note: if there is insufficient information provided then the Auditors will inform the Auditee at this stage that the Audit cannot progress and will confirm the course of action available to the Auditee.**
- Auditors and Auditee: to discuss any potential issues relating to differences in time zones, where there would be a need to spread the online evidence review phase of the Audit across multiple calendar days.
- Auditors and Auditee: to discuss the outline agenda for the Audit.
- Auditors and Auditee: to discuss the roles and responsibilities of the various Auditee representatives who need to participate in all or part of the Remote Audit. *These representatives will need to provide evidence about the implementation of the controls aligned to the individual SAS-SM requirements.*

#### **2.2.3.3 Expected Outcomes for Audit Initiation Meeting:**

- Application Form and Self-Assessment Questionnaire [4] discussed; and
- Outline Agenda for the Audit discussed and agreement on the number of calendar days required and potential start dates for the documentation review and evidence review.

#### **2.2.3.4 Next Steps for Audit Initiation Meeting:**

If the Auditors are not satisfied that the Audit can go ahead then the Auditee will be advised to either:

- Make additional preparations (with consultancy support if desired) prior to submitting an updated SAS-SM Audit application at a later date; and/or
- revise their response to the Self-Assessment Questionnaire [4] and resubmit their application.

If the Auditors are satisfied that the Audit can go ahead then:

- Pre-Audit Planning meetings can take place.

#### **2.2.4 Pre-Audit Planning Meetings**

There may be a need for several pre-Audit planning discussions and activities to take place before the commencement of the Audit. These shall include, but are not limited to:

- The preparation of a bespoke agenda for the two phases of the Audit;
- Agreement on the Auditor and Auditee expectations for the offline documentation review (phase 2) and the online evidence review (phase 3)
- The nature of the conference call service to be utilized during the Audit. Skype or Microsoft Teams are preferable.

##### **2.2.4.1 Actions Required for Pre-Audit Planning Meetings:**

- Auditors and Auditee: to get to a position of agreement that the Audit can commence;
- Auditees: provide the documentation required for the Offline Documentation Review, including population lists (list of all occurrences of an event or control within the Audit period, e.g. list of all new starters or leavers, list of all security incidents. Please see the documents list on the Self-Assessment Questionnaire [4] for details.) from which the Audit Team will later take samples (during the Online Evidence Review phase);
- Auditors and Auditee: to agree on the dates for the two phases of the Audit;
- If not already determined following the receipt of the completed Application Form, Auditors and Auditee: to agree the estimation of chargeable time for the Audit;
- Auditors: to provide feedback to the Audit Management for the Audit agenda, timescale, and (if not already determined following the receipt of the completed Application Form) chargeable time.

##### **2.2.4.2 Expected Outcomes for Pre-Audit Planning Meetings:**

- Auditees have provided all necessary documents for the Offline Documentation Review;
- Audit dates agreed;
- Estimate of chargeable time agreed (if not already determined);
- Audit Management notified of the Audit dates and estimate of chargeable time (if not already determined).

##### **2.2.4.3 Next Steps for Pre-Audit Planning Meetings:**

If the Auditee and Auditors can meet the 'Expected Outcomes Pre-Audit Planning and Preparation Meetings', then:

- If not already done, the Audit Management will prepare and issue an invoice for SAS-SM Remote Audit fees, based on overall chargeable Audit Team effort (number of days).
- The Remote Audit can commence with the 'Offline Documentation Review' (section 2.3 of this document).

## 2.3 Offline Documentation Review



### Phase 2

The Auditors will review the content of the Self-Assessment Questionnaire [4] and the supporting documentation provided by the Auditees in advance. The Auditors will review these over the course of 1 day and discuss any points that require clarification.

In addition, the Auditors will select samples from the population lists provided by the Auditee that are required for the Online Evidence Review (section 2.4 of this document).

Following the Offline Documentation Review phase, the Auditors will have assessed if the Auditee has appropriately designed their controls (e.g. policies and procedures) to meet compliance with FS.17 [3]. The Auditors will partially complete the Audit Report, noting their observations from this phase.

### 2.3.1 Actions Required for Offline Documentation Review:

- Auditors: review and discuss documentation provided by the Auditee;
- Auditors: select samples required for the Online Evidence Review;
- Auditors: to decide if the Auditee has presented sufficient documentation evidence to satisfy this phase of the Audit and partially complete the Audit Report noting their observations from this phase.
- Auditors: provide feedback to the Auditees on the outcome of this phase.
- Auditors and Auditee: to reconfirm date for the commencement of the Online Evidence Review. This should commence as soon as possible after the Offline Documentation Review, and no more than two weeks later.

### 2.3.2 Expected Outcomes for Offline Documentation Review:

- Auditors have provided samples of evidence required for the Online Evidence Review;
- Auditors have completed the Offline Documentation Review and presented the findings to the Auditee.
- Auditors and Auditee have agreed the start date for the Online Evidence Review.

### 2.3.3 Next Steps for Offline Documentation Review:

The Offline Documentation Review will be followed immediately or after a few days (as agreed between Auditee and Audit Team) by the Online Evidence Review. The Online Evidence Review is an integral part of the Audit and will normally proceed regardless of the

result of the Offline Documentation Review, so that a full Audit can be completed and a full Audit Report can be provided to the Auditee and to the Audit Management.

In exceptional circumstances, where the result of the Offline Documentation Review highlights an absence of any significant control framework that would satisfy the SAS-SM requirements, the Audit Team may recommend that the Audit be halted. The Auditee would be informed that it needs to implement improvements and apply for a Re-Audit. However, this scenario is unlikely and expected to be rare, as shortcomings to this extent should become apparent during phase 1.

## 2.4 Online Evidence Review



### Phase 3

As previously stated, the Auditee may require time between the end of the Offline Documentation Review and the commencement of the Online Evidence Review in order to collect all the necessary evidence that the Auditors would expect to see.

During this phase, the Auditors will review evidence presented by the Auditee which demonstrate the effectiveness of the controls in place to meet the requirements of FS.17 [3]. Some of these evidence will be the presentation of samples and evidence gathered in advance and others will involve providing live information, such as logging into servers to confirm configuration settings and the demonstration of the platform.

As previously stated, there may be certain sections of the SAS-SM requirements (such as physical verifications relating to parts of FS.17/FS.18 sections 5, 6, and 10) for which evidence cannot be assessed to a satisfactory level remotely. These will require follow up as part of the subsequent on-site Audit (described in section 2.5 of this document).

The Auditors will review these over the course of an agreed number of days depending on scope. There will also be additional time to finalise the Audit Report and present it to the Auditee.

### 2.4.1.1 Actions Required for Online Evidence Review:

- Auditee: presents evidence required to demonstrate effective of controls for each section of the requirements;
- Auditors: raise questions and areas for further clarification;
- Auditors: to decide if the Auditee has presented sufficient evidence to satisfy this phase of the Audit and write the Audit Report for this phase.
- Auditors and Auditee: agree on any limitations of the Audit scope due to evidence not provided that would require on-site physical verification at a later date.

***Note: if there is insufficient evidence provided for the Auditors to have the level of assurance required, then the Auditors may mark these areas as non-compliant. If there is sufficient evidence to demonstrate overall effectiveness of the control but there is a limitation in scope, then the Auditors will include this within the Audit Report.***

- Auditors: provide completed Audit Report to the Auditee documenting the final outcome of the Audit, including this phase.
- Auditors: to provide completed Audit Report feedback to the Auditee and to the Audit Management documenting the outcome of the Audit, including this phase. The Audit Report should specify the next steps (e.g. Re-Audit required or recommendation for Certificate to be issued, and plans for subsequent on-site visit to assess remaining evidence).

#### **2.4.1.2 Expected Outcomes for Online Evidence Review:**

- Auditees present all necessary evidences;
- Auditors have completed the Online Evidence Review and presented the Audit Report to the Auditee and to the Audit Management.

#### **2.4.1.3 Next Steps for Online Evidence Review:**

If there are non-compliances raised, then the Auditee will be required to demonstrate compliance within 3 months of the Audit closeout meeting, either via the normal Re-Audit process as specified in FS.09 [1] or via another Remote Audit if necessary.

In the case of a successful Audit result, if there are Site controls that require physical verification, this will be highlighted in the Audit Report and on the issued Certificate, and an on-site Audit of these controls will need to take place once Covid-19 related restrictions are lifted.

### **2.5 Subsequent On-Site Audit**

Once the travel restrictions have been lifted, and on-site Audits can commence again, there will be normally be a need to complete the Audit to address any outstanding elements that require physical verification.

If the Audit Team is satisfied that the Remote Audit has provided sufficient assurance of Site compliance with all of the requirements, it may decide to waive the on-site part of the Audit, or defer this to be part of the next normally scheduled Audit (e.g. Wet Audit, Renewal Audit). This will also be highlighted on the issued Certificate.

If required, the duration of the on-site Audit will be discussed by the Auditors and Auditee at the end of the Remote Audit and documented under “Next Steps” in the Remote Audit Report.

## **3 SAS-SM Temporary Extension Assessments**

### **3.1 Overview**

This Temporary Extension process allows Auditees to apply for an extension of an existing SAS-SM Certificate for a period of six months where they opt not to complete the Remote Audit Process before the date their Certificate will expire. Temporary Extensions will be granted by the Audit Management, but be subject to a TEA process (TEA Process) carried out by the Audit Team.

An SAS-SM Auditee can receive one Temporary Extension only. Towards the end of the Temporary Extension period, the Auditee must undergo a Remote Audit as described in section 2 of this document to maintain its certification.

#### **3.1.1 Eligibility and Preparation**

As with on-site Audits, the Auditee will be responsible during a TEA for providing evidence that it has controls in place that meet the necessary requirements. It is assumed that the Auditee has reviewed the SAS core documents (FS.08, FS.09, FS.17, and FS.18), implemented the necessary controls and gathered the necessary evidence to prepare for the TEA. The statements below highlight the specific additional factors that the Auditee should consider if preparing for a TEA.

The sharing of documentation is normally not prescribed for Audits. However, in order to effectively perform a TEA, the Auditors may need access to details of documentation. In order to meet any concerns that Auditees have over their information, the Auditing Companies will agree a secure method for the sharing of documents, will store the documents securely, and will only retain the documents for the duration of the Audit. The content of the documents will only be used for the purposes of assessing the Site's compliance with the GSMA certification.

Confidentiality of any Auditee information shared with GSMA or the Audit Team is protected under the terms of the SAS agreement signed between the Auditee and GSMA. However, if the Site requires additional agreements with the Auditing Companies then this should be communicated and agreed in advance.

### **3.2 Extension request**

Auditees should formally request an extension from the Audit Management under the TEA Process. The period of extension will be limited to 6 months from the date of expiry of the Site's current Certificate. The Audit Management may issue a reminder to the Auditee as the expiry date of the current Certificate approaches; however the Auditee should not rely on this happening.

Requests should normally be made a minimum of 2 months before the expiry of the existing Certificate.

Requests will be logged by the Audit Management. Any necessary administrative processes (e.g. contract renewal) will be triggered under the control of the Audit Management on receipt of the request.

### **3.3 TEA Process**

The TEA Process is split into 2 core phases. Phase 1 is preparatory work to be undertaken by the Auditee in advance of the TEA with Phase 2 the being the TEA Review itself that shall be undertaken during a single conference call structured according to the agenda in section 3.3.2.

#### **3.3.1 Phase 1 – Auditee Preparation**

Requests will be sent to the Audit Team by the Audit Management. The Audit Team will liaise directly with the Auditee's nominated contact person to in order to prepare for and conduct the TEA Review.

A date will be agreed between the Audit Team and Auditee on which the TEA Review shall occur. The Audit Team will notify the Audit Management of the planned timescales for completion of the process.

An information request will be prepared by the Audit Team and submitted to the officially nominated Auditee representative. The information request will vary according to the scope of activities at the most recent Audit and the associated Audit Report. A sample information request is included in Annex A.

#### **3.3.2 Phase 2 - TEA Review**

The Auditee presents its response to the information request as part of an interactive conference call. The Auditee shall present an update in respect of any evolution to their SAS-SM environment since the last GSMA audit including:

- Changes to their policies and procedures
- Changes to their systems and architecture
- MNO on-boarding activities
- Changes to their personnel

During the TEA Review, the Audit Team will carry out a series of interviews and review of the evidence provided by the Auditee in order to evaluate the Auditee's on-going level of compliance to the GSMA's requirements that apply to their SAS-SM operations.

A formal audit report will not be prepared and submitted as part of the TEA Process; however, the Audit Team will prepare and submit a TEA Approval Statement to the Audit Management, structured similarly to that within Annex B (TEA Approval Statement) below.

The Auditors shall inform the Auditee of the result of the TEA prior to the conclusion of the TEA conference call.

The TEA shall be of approximately six hours in duration, and will be normally scheduled as a single session. However, it may be split into multiple sessions if agreed between the Auditee and Audit team in order to allow for call participants' availability given time zone differences. The Auditee shall be required to be available during the six hour period; however, they may not need to be connected to the conference call during all of the final hour, so that the Auditors have some time to privately discuss and prepare the content of the TEA Approval Statement prior to its presentation.

<b>TEA Review Agenda</b>	
<b>Duration</b>	<b>Item</b>
30 mins	Introductions and site presentation of the evolution of the SAS SM services
	<b>TEA Review and Discussions</b>
30 mins	Risk management
45 mins	Policies and procedures
30 mins	Business continuity planning
30 mins	MNO on-boarding and evolution of SM systems
15 mins	Break
30 mins	Change management
30 mins	Key management
30 mins	Incident management
30 mins	Internal audit services
1 hour	TEA Approval Statement preparation and presentation Note that Auditee representatives will not need to remain connected to the conference call while the TEA Approval Statement being is prepared by the Audit Team, but will need to be remain available in order for the Auditors to present the TEA result prior the conclusion of the TEA Review.

**Table 1 – SAS-SM TEA Agenda**

### 3.3.3 TEA Reassessment (varies)

If any areas of concern are identified during the TEA then the Audit Team may record this in a first version of the TEA Approval Statement as areas where the Site has not demonstrated an appropriate level of compliance with the requirements of SAS-SM. Where non-compliant assessments are made, a Temporary Extension will not be issued until the Auditee provides evidence of appropriate improvements.

Evidence of improvements in the areas assessed as non-compliant must be submitted to, and reviewed by, the Audit Team following implementation of the improvements by the Auditee. The Audit Team will prepare an updated version of the TEA Approval Statement based on their review of the evidence provided and submit this to the Audit Management.

A Temporary Extension will only be issued once the TEA Approval Statement indicates that the Auditors have accepted all of the improvements to the Site's controls made by the Auditee.

It is possible that the Audit Team may determine during the TEA that major changes to SAS-SM certified controls at the Site have taken place at the Site that have not previously been notified by the Auditee to the Audit Management. If such changes would normally require additional Auditing (beyond the scope and depth of the TEA process) prior to the Audit Management issuing an SAS-SM Certificate, the Temporary Extension may not be granted until such additional auditing takes place.



### **3.4 Extension issue**

Following submission of the TEA Approval Statement the Audit Management checks the contents to confirm that the approval has been carried out in accordance with this Methodology and meets GSMA quality requirements.

In the event of a satisfactory approval the Audit Management issues a Certificate to the Auditee within 10 business days of submission of the TEA Approval Statement.

### **3.5 Notification and Publication of Certification**

The GSMA will list Temporary Extensions to SAS-SM Certificates on the SAS website in accordance with section 2.6 of the FS.09 Methodology [1], with an explanation of the TEA Process.

### **3.6 Language**

The language used in the course of the approval process for all SAS documentation and presentations is English. The TEA documentation requested, or their equivalents, should be available to the Auditors in English for the purpose of the approval review. Other documents may be in a language other than English but translation facilities should be available during the approval discussion. Where it is likely to be difficult to conduct approval discussions with personnel in English, Auditees should arrange for one or more translators to be available to the Audit Team.

## **4 Fees**

The Fees for the TEA will normally be based on a fixed 0.75-day auditing duration, at the daily auditing rate specified in the SAS-UP Service Agreement between the GSMA and the Auditee. The Fees will be payable by the Auditee to the GSMA. Save in the cases set out below any expenses and additional costs are not expected to be incurred as part of the TEA Process.

Where necessary, additional charges may be levied against the Auditee if:

- The process of obtaining information from the Auditee is significantly longer than normally expected due to including.
  - Delays due to language or translation
  - Failure to provide the requested information.
  - Significant changes at the Site that have not previously been notified to the GSMA that necessitate additional effort to evaluate.
- Additional review time is required to review evidence of improvements identified as necessary during the online review process.

## Annex A TEA sample information request

This template is provided as a sample structure that will be adapted for each use and submitted to the Auditee by the Audit Team.

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As part of the Temporary Extension process for SAS-SM certification the GSMA requires the Auditors to carry out a high-level off-site Temporary Extension Assessment (TEA) to validate key areas of the security management system.

To help us to complete this process we anticipate a number of phases:

1. We make this request for some initial information to understand any significant changes at the Site since the last Renewal Audit, and to ask for some specific evidence of security controls, effectiveness and incidents.
2. We shall schedule a video conference call with an agenda as defined in section 3.3.2 that we expect to have a duration of approximately six hours where you present your response to this information request.
3. During this conference call we will evaluate the information provided and the responses to the interview process in order to prepare a TEA statement.
4. Should it be necessary we may need to schedule a follow-up video conference call (up to one hour in duration) to discuss any outstanding questions and seek further clarification in respect of the TEA observations.

At the end of the process we will confirm the to the GSMA that we are happy to approve the Site's Temporary Extension request.

This process is not intended to replace a full Renewal Audit, but to provide some evidence that controls are still in operation and are consistent with those reviewed as part of the most recent SAS-SM certification at the Site.

Based on this request, we would like to:

1. Provisionally schedule dates and times for the video conference call. We would suggest <around 2 weeks and 4 weeks from date of request>.
5. Confirm that the details contained in the "Summary of Certification" from the last SAS-SM Audit Report remain correct.
6. Request initial information based on the embedded spreadsheet below.



SAS-SM TEA -  
Auditee Self-Assess

If you believe that the requested timescales will not be possible then please provide an indication of when you think you will be in a position to proceed.

Auditor PGP keys are attached to this request and may be used to encrypt any information considered confidential. We are not expecting sensitive information (e.g. details of security incidents; details of risk assessments) to be provided at this point. The Auditors may request specific examples to be provided during the video conference call.

If you have any questions about the approval process or the information requested above then please do not hesitate to contact us.

## Annex B TEA Approval Statement

<b>Audit Site</b>	{Site name}, {Location}		
<b>Date of approval</b>	01 June 2020	<b>SAS-SM Standard</b>	V3.0
<b>Consolidated Security Requirements (CSR)</b>			V4.0

### Result

Following an off-site assessment by the Auditors of evidence provided by the Auditee:

The Auditors approve temporary extension of this Site's SAS-SM Certificate for a period of 6 months

Immediately

**Following improvement**

The assessment considered a number of key indicators of the ongoing operation and effectiveness of the Site's security management system, including:

- {Update as appropriate}
- Discussion of any significant changes made at the Site.
- Implementation and maintenance of improvements based on the last SAS-SM Audit Process.
- Changes to the security management organisation and security management system documentation.
- Updates to the Site security risk assessment and completion of appropriate improvement actions.
- Review of security incidents.
- Review of the internal audit programme, sample internal audits and completion of improvement actions.
- Review of sample events related to sensitive processes in key management
- Maintenance of appropriate IT security controls.

A full Renewal Audit of the controls in place will be carried out at a future date as agreed between the Auditee, Auditors and GSMA.

### Signatures

**For NCC Group**  
<Auditor name>

**For SRC GmbH**  
<Auditor name>

## Actions required

Improvements are required to the Security Management System in the areas described below.

<b>5.3</b>	<b>Physical protection</b>	
	<b>Evidence of improvement...</b>	Confirmation of improvement and review of evidence.

## Summary of certification

The contents of this section have been re-confirmed as correct with the Auditee as part of the approval process and will be used to create the SAS Certificate that will be issued to the Auditee Site and published on the GSMA SAS website.

## Scope of certification

Successful assessment of compliance with the requirements of SAS-SM during this Audit Process will result in the following scope of certification for the Site:

<b>SM-SR</b>	
<b>SM-DP</b>	
<b>SM-DP+</b>	
<b>SM-DS</b>	
<b>Data Centre Ops &amp; Mgmtw</b>	

For each activity within scope:  
**P** provisional certification;  
**W** full certification following wet audit;  
**N** new full certification;  
**R** renewal of full certification.

## Sites

Certification of one Site may have a number of dependencies on other sites, as defined below <sup>1</sup>.

### Primary Audit Site

<b>Audit Site</b>	
<b>Address</b>	
<b>Function(s)</b>	

### Secondary Audit Site(s)

<b>Audit Site</b>	
<b>Address</b>	
<b>Function(s)</b>	

### Supporting Audit Site(s)

<b>Audit Site</b>	
<b>Address</b>	

<b>Function(s)</b>	
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<sup>1</sup> The Primary Audit Site is the main Audit Site for which the SAS-SM Certificate will be issued.

Secondary Site(s) will include any locations directly supporting the activities of the Primary Site and included as part of the same Audit Process and Audit Report. Secondary sites will not be issued with SAS-SM Certificates, but will be noted as part of the certification of the Primary Site.

Supporting Audit sites are independent locations that are subject to separate certification Audits. Audit findings are documented in a separate SAS-SM Audit Report from the Primary Site report. Dependence of the Primary Site on the Supporting Audit Site(s) will be noted as part of the certification of the Primary Site.

## Notes and exclusions

<add text>.

## Next Renewal

This section contains the Audit Team’s assessment of

- The certification period that should apply prior to the Site’s next Audit
- The Audit duration that should apply for the Site’s next Audit.

<b>Due after</b>	X months / years	<b>Standard</b>	<b>Non-standard</b>
<b>Comments</b>			

<b>Audit duration</b>	X days	<b>Standard</b>	<b>Non-standard</b>
<b>Comments</b>			

## Annex C Document Management

### C.1 Document History

Version	Date	Brief Description of Change	Editor / Company
1.0	23 Jun 2020	First released version.	Neil Shepherd (SRC GmbH) Andrew Hutchins (NCC Group) David Maxwell (GSMA)
1.1	1 Jul 2020	Updates following legal review	David Maxwell, GSMA
1.2	12 Oct 2020	Updates to TEA review process & agenda (section 3.3) & sample information request (Annex A).	Kent Quinlan (NCC Group) David Maxwell, GSMA
1.3	17 May 2021	Move the determination of duration to the point of application for most sites.	James Skuse, GSMA
1.4	18 Apr 2023	Updated GSMA logo.	David Maxwell, GSMA

It is our intention to provide a quality product for your use. If you find any errors or omissions, please contact us with your comments. You may notify us at [sas@gsma.com](mailto:sas@gsma.com).

Your comments or suggestions & questions are always welcome.