



## Security Accreditation Scheme (SAS): Budgeting for SAS-UP Certification

**COSTS SPECIFIED HERE APPLY TO SAS-UP AUDITS PERFORMED FROM  
1 JANUARY 2024.**

### 1 Introduction

Auditees interested in obtaining GSMA SAS certification for UICC production (SAS-UP) need to budget for the costs associated with the SAS-UP certification process. This document describes typical SAS-UP certification costs that an auditee should consider. The cost of the certification process will vary depending on the scope of certification, the site performance when audited, and whether the auditee is a GSMA member or not. All SAS-UP 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 Audit Fees

SAS 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	€4,300

**Table 1: Daily Auditing Charge**

The daily auditing charge covers one day spent by the audit team (two auditors) performing an audit. Audit durations are usually three to five days. One additional day is chargeable for each on-site audit to cover auditor travel time to and from the site. Multi-site audits that require significant auditor travel time between sites may incur additional travel time charges.

In certain circumstances (e.g. due to travel restrictions associated with Covid-19) audits may be performed remotely. In these cases, up to one additional day may also be chargeable for the planning and setup involved in remote audits.

### 3 Typical First SAS Audit Fees

The auditing fees for a first SAS-UP audit will depend on the scope of certification. A common scope of certification sought by auditees is UICC production (personalisation of the UICC and any value-added fulfilment activities, possibly including data generation). The fees for this audit, assuming it is carried out on a single site, are €19,000 (GSMA member) or €21,500 (GSMA non-member). This covers an audit team of two auditors on-site for 4 days, the on-site production of an audit report and recommendations, and the audit team's travel time (but not travel expenses) to and from the site. Very large or complex sites that would require additional time to audit will incur additional fees.

Auditees seeking certification for eUICC production (including data generation) will require a 5-day on-site audit to consider the processing of data for subscription management. The fees for this audit, assuming it is carried out on a single site, are €22,800 (GSMA member) or €25,800 (GSMA non-member).

More details about how certification scope influences audit duration (and fees) are available in the [SAS-UP Methodology](#).

## 4 Audit Expenses

The auditee 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 sometimes 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 location of the site(s) and on audit duration. The average total expenses for each visit to different regions (based on a 4-5 day audit) 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 2: Average SAS-UP Audit Expenses per Region**

Some sites may wish to have visibility of auditor flight selection and costs at the audit travel planning stage. If the auditee wishes to influence this, it must 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 auditee when planning travel. The auditors will consider auditee 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. These are charged at cost, meaning that only 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 Renewal Audit

At the end of a 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 audit, i.e. audit fees 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 (GSMA-member) or €2,150 (GSMA 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 certification for the first time, a renewal will generally be required between 9 and 12 months from the first 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-UP Methodology](#).

## 6 On-Site Repeat Audit Fees

If the site does not meet the required security standard at an audit (whether a first audit, a renewal audit or a previous repeat audit), an on-site repeat audit (also referred to as a re-audit) may be necessary. A repeat audit should take place within 3 months of the non-compliant audit. In the past, approximately 80% of sites hosting a first time audit and 25% of sites hosting a renewal audit have required an on-site re-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 repeat audit duration is estimated by the audit team at the end of the previous audit and stated in the audit report. The average duration of on-site repeat audits is between 1.5 and 2 days.

The basis for estimating on-site repeat audit costs is the daily auditing charge of €3,800 (GSMA member) or €4,300 (GSMA 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-UP 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, as described below.

## 7 Remote Repeat Audits and 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 perform a repeat audit remotely by reviewing evidence (e.g. documentation, photographs) of the necessary improvement off-site, with or without the need for associated virtual meetings with site personnel. 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 perform the remote repeat audit and/or 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 perform a repeat

audit and/or review evidence is anticipated, the daily auditing charge of €3,800 (GSMA member) or €4,300 (GSMA non-member) may apply in half-day increments. See the [SAS-UP Methodology](#) for details.

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

## 8 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 site, 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 associated with semi-flexible tickets), background, medical or financial checks	€500
<=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

## 9 Provisional Certification

The provisional certification process is fully described in the [SAS-UP Methodology](#). The process involves carrying out a dry audit (and possible repeat dry audits), followed by a wet audit (and possible repeat wet audits) within nine months of the successful dry audit.

An initial dry audit has the same duration and fees as a full audit. An initial wet audit lasts two days, with audit fees of €11,400 (GSMA member) or €12,900 (GSMA non-member). The audit fees for repeat dry and/or wet audits will be determined by the repeat audit duration needed, which will be stated in the audit report based on the level of non-compliance.

## Annex A Example SAS Certification Costs

### A.1 Example 1

A very large site located in Asia owned by a GSMA member company auditee achieves initial certification for UICC production following a first audit and a single on-site repeat audit. Due to the large size of the site, the first audit report recommends performing renewal audits over 5 days (instead of 4 days) in future. The site then performs well at each subsequent renewal. Estimated costs are as follows:

Timeline	Audit Type & Result	Fees	Expenses
T <sub>0</sub>	First audit (4 days on-site) carried out. <u>Result:</u> Significant non-compliances requiring a 1.5-day on-site repeat audit.	€19,000	€9,000 +/- 25%
T <sub>0</sub> + 2 months	1.5 day on-site repeat audit carried out. <u>Result:</u> Compliant. Site is awarded certification valid for 1 year from first audit date	€9,500	€9,000 +/- 25%
T <sub>0</sub> + 1 year	First renewal audit (5 days on-site) carried out. <u>Result:</u> Minor non-compliances with off-site reassessment method possible at no charge.	€22,800	€9,000 +/- 25%
T <sub>0</sub> + 14 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 <sub>0</sub> + 3, 5, 7, ... years	Renewal audits (5 days on-site) 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	€9,000 +/- 25%

**Table 3: Example 1 Costs**

### A.2 Example 2

A poorly performing site located in Europe owned by a GSMA non-member company auditee achieves and maintains SAS-UP certification for UICC and eUICC production in the following manner:

Timeline	Audit Type & Result	Fees	Expenses
T <sub>0</sub>	First audit (5 days on-site) carried out. <u>Result:</u> Significant non-compliances requiring a 3-day on-site repeat audit.	€25,800	€4,500 +/- 25%
T <sub>0</sub> + 3 months	3 day on-site repeat audit carried out. <u>Result:</u> Non-compliant. Off-site reassessment possible, requiring 0.5 days of review time by audit team.	€17,200	€4,500 +/- 25%
T <sub>0</sub> + 5 months	Audit team reviews evidence of improvement offsite. Charge for 0.5 days of audit team review time.	€2,150	-

Timeline	Audit Type & Result	Fees	Expenses
	<u>Result:</u> Compliant. Site is awarded certification valid for 1 year from first audit date.		
T <sub>0</sub> + 1 year	First renewal audit (5 days on-site) carried out. <u>Result:</u> Non-compliant requiring a 1-day on-site repeat audit.	€25,800	€4,500 +/- 25%
T <sub>0</sub> + 15 months	1 day on-site repeat audit carried out. <u>Result:</u> Minor non-compliances with off-site reassessment possible at no charge.	€8,600	€4,500 +/- 25%
T <sub>0</sub> + 16 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 <sub>0</sub> + 2 years	Company obtains GSMA membership.		
T <sub>0</sub> + 3 years	Second renewal audit (5 days on-site) carried out. <u>Result:</u> Non-compliant requiring a 1.5-day on-site repeat audit.	€22,800	€4,500 +/- 25%
T <sub>0</sub> + 39 months	1.5 day repeat audit carried out. <u>Result:</u> Compliant. Site is awarded certification valid for 2 years from second renewal audit date	€9,500	€4,500 +/- 25%
T <sub>0</sub> + 5, 7, 9,... years	Renewal audits (5 days on-site) 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	€4,500 +/- 25%

**Table 4: Example 2 Costs**

### A.3 Example 3

A site located in the Middle East owned by a GSMA member company auditee achieves and maintains SAS-UP certification by first obtaining provisional certification and then full certification for UICC production. At its first renewal audit, it seeks to extend its certification to include eUICC production also. This scope extension to include eUICC production requires a dry audit (conducted as part of the renewal audit) and a subsequent wet audit for this activity.

Timeline	Audit Type & Result	Fees	Expenses
T <sub>0</sub>	First dry audit (4 days on-site) carried out. <u>Result:</u> Non-compliant requiring a 2-day on-site repeat audit.	€19,000	€8,500 +/- 25%
T <sub>0</sub> + 3 months	2 day repeat dry audit carried out. <u>Result:</u> Compliant. Site is awarded provisional certification valid for 9 months from repeat dry audit date.	€11,400	€8,500 +/- 25%

Timeline	Audit Type & Result	Fees	Expenses
T <sub>0</sub> + 11 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 <sub>0</sub> + 12 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 <sub>0</sub> + 24 months	First renewal audit carried out including scope extension dry audit to include eUICC production (5 days on-site). <u>Result:</u> Compliant. Site is awarded certification for UICC production activities valid for 2 years from renewal audit date. Site is also awarded provisional certification for eUICC production for 9 months.	€22,800	€8,500 +/- 25%
T <sub>0</sub> + 30 months	Wet audit (1 day) carried out for eUICC production. <u>Result:</u> Compliant. Due to significant overlap with the already certified UICC production controls, eUICC production is certified until the end date of UICC production certification.	€7,600	€8,500 +/- 25%
T <sub>0</sub> + 48 months & 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 5: Example 3 Costs**

#### A.4 Example 4

A site located in the 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
<b>Total</b>	<b>€6,750</b>

**Table 6: Example 4 Costs**

## Annex B Document History

Version	Date	Brief Description of Change	Editor / Company
1.0	24 Aug 2015	First version	David Maxwell / GSMA
2.0	7 Apr 2017	Updated to reflect fees for sites performing eUICC production.	
2.1	12 Oct 2017	Correction to provisional certification period (9 months)	
3.0	16 Feb 2018	Distinguish between member and non-member fees	
4.0	19 Jul 2019	Highlight option for auditee to request visibility of flight costs at travel planning stage.	
4.1	19 Nov 2020	Corrections to example 3.	
5.0	22 Sep 2021	Added details on cancellation charges	
5.1	9 May 2022	Included remote audits.	
5.2	18 Apr 2023	Updated GSMA logo	
6.0	19 Sep 2023	Updated daily auditing charge – applicable from 1/1/2024	