

2026 QSCS AUDIT FOCUS AREAS - GUIDANCE NOTE

Introduction

The procedure in Section J3 of IACS Procedures Volume 3 QSCS has been used by Operations Centre (OC), for the identification and development of the QSCS Audit Focus areas for 2026. Risk-based thinking was followed, taking into account input from the following:

- a) OC analysis of three years ACB audit findings and the trends analysis on the findings
- b) Feedback from ACBs
- c) Comments received from IQARB
- d) Specific issues, if any, raised by AVC and considered by Council
- e) New requirements including changes in IACS CSR, URs, PRs & UIs
- f) Changes in statutory requirements
- g) Developments in ISO 9001/QMSR

The following four Joint IACS-IQARB Focus Areas have been drawn up, in accordance with the procedures detailed in section J3 of Volume 3, in consultation with IQARB and other stakeholders.

2026 QSCS AUDIT FOCUS AREAS

- 1. Plan Approval connected with NB VCA selected/conducted in 2026. Compliance with UR E26 “Cyber Resilience of Ships” and UR E27 “Cyber Resilience of Onboard Systems and Equipment” required to be uniformly implemented on ships contracted for construction on or after 1 July 2024.**
- 2. PR 42 Procedure for Assigning Class for a New Building project when the design is already approved by an Initial Society (Based on the Classification Rules and a Memorandum of Understanding (MoU) Between a Class Society, a Shipyard and, if applicable, a Ship Owner) Rev 1 effective 1 January 2026.**
- 3. UR Z29 “Remote Surveys” – continue to be a focus area for 2026 based on a request from Council and feedback from external parties received in 2024.**
- 4. ISM Auditing focussing on the effectiveness of GHG emission reduction measures and SEEMP Part III. Verification of implementation of SEEMP in ISM audits including SEEMP Part III issued for ships in company's fleet.**
- 5. Authorization of Recognized Organizations and Implementation of flag State requirements/interpretations.**

GUIDANCE ON 2026 QSCS AUDIT FOCUS AREAS

General - Implementation

- The 2026 QSCS Audit Focus Areas (hereafter referred to as the focus areas) shall be verified by ACBs during the year's audit program for 2026.
- The ACB auditor shall advise of and explain the focus areas during the opening meeting and results of these following each audit during the closing meeting. The status of implementation of focus areas shall be explicitly commented on within ACB audit reports.
- The IACS OC observer shall verify that the annual focus areas are robustly audited by the ACB auditors during observed audits.

The ACB auditor shall ensure when entering findings into the ARM database that categorisation of the finding using the drop down lists indicates the relevant IACS resolution e.g. UR, PR, etc. in accordance with the applicable focus area.

- The status of implementation of annual focus areas will be included in the QSCS Annual Review.

The following recommended guidance is provided and should be taken into consideration when auditing and following audit trails related to the Focus Areas:

- 1. Plan Approval connected with NB VCA selected/conducted in 2026. Compliance with UR E26 "Cyber Resilience of Ships" and UR E27 "Cyber Resilience of Onboard Systems and Equipment" required to be uniformly implemented on ships contracted for construction on or after 1 July 2024.**
 - VCA NB identified in the ACB Annual Audit Programme should be selected during audit of PA/HO audit as applicable and followed up during the onsite survey to verify compliance of the NB process with Statutory and Classification requirements.
 - Applicability - Passenger ships, Cargo ships of 500 GT and upwards and High speed craft of 500 GT and upwards engaged in international voyages, Mobile offshore drilling units of 500 GT and upwards, Self-propelled mobile offshore units engaged in construction, related to new constructions and existing vessels which building contract was signed on or after 01 July 2024.
 - General note regarding UR E 26 and UR E 27:
The inventory of CBSs (Computer Based System) is essential for an effective management of cyber resilience of the ship, the main reason being that every CBS becomes a potential point of vulnerability. If confidential information is included in the inventory (e.g. IP addresses, protocols, port numbers), special measures shall be adopted to limit the access to such information only to authorized people. The vessel asset inventory shall include at least the information in 1.3.2 stipulated in UR E26 (applicable CBSs onboard) and UR E27 section 3.1.1 (related to hardware and software). The inventory shall be kept updated during the entire life of the ship (hardware and software modifications shall be recorded).
 - The ACB Auditor should verify implementation of IACS UR E26 and E27 into CS rules /practices and provision and completion of relevant training and qualifications of surveyors.
 - The ACB Auditor should verify compliance during the new building (design phase, construction phase and commissioning phase) including submission of vessel asset inventory to the Class Society, Zones and conduit diagram, Cyber security design description, Risk assessment for the exclusion of CBSs (if any) and Description of compensating countermeasures. Information provided by the suppliers that may be applied by the

shipowner to establish plans to recover from cyber incidents. During the construction phase all these documents should be updated and protected from unauthorised access. For commissioning phase the Ship cyber resilience test procedure shall be approved by the CS and onboard systems shall be tested in accordance with it. The inventory and other documents submitted to the CS in the design phase shall be updated before delivery.

2. PR 42 Procedure for Assigning Class for a New Building project when the design is already approved by an Initial Society (Based on the Classification Rules and a Memorandum of Understanding (MoU) Between a Class Society, a Shipyard and, if applicable, a Ship Owner) Rev 1 effective 1 January 2026.

- The ACB auditor should verify that the design is already approved by an Initial Society for new building and all comments were dealt with by the Initial Society approving the design and verify the MoU (Memorandum of Understanding) adopted by the Society and the shipyard where requirements for submission of plans as required by the Rules of the Society shall be clearly defined (according to Section B of PR42).
- The ACB Auditor should verify that review and approval of plans based on its own class Rules was carried out by the Society. The Society shall conduct the Classification survey during construction in accordance with its own Classification Rules and certification of materials and components of manufacturers shall be carried out by the Society in accordance with its own classification Rules.
- All documents previously approved by the initial Society (minimum scope defined in section B of PR42) shall be provided by the Shipyard to the Society, the form of MoU shall be used as in Annex of PR42 in addition to the signed Classification Service Agreement.

3. UR Z29 “Remote Surveys” – continue to be a focus area for 2026 based on a request from Council and feedback from external parties received in 2024.

This was a focus area in 2020 and 2021 during the COVID-19 pandemic following the increased use of remote surveys. This resulted in the subsequent development of new UR Z 29 which became effective on 1/1/23 and this has been covered during ACB audits every year since it was introduced. However, as a result of ACB findings, OC Observers comments from various observations and external feedback from PSC authorities on the effectiveness of remote surveys, IACS Council specifically requested it remains a focus area for 2026.

- The following should be covered during ACB Audits:

- The ACB auditor should verify how the CS is implementing the latest current requirements of UR Z 29 into CS rules and practices, procedures, survey instructions and training programs. If UR Z29 is not implemented into CS Rules, verify how the CS is making their requirements transparent to Owners / Operators / Interested Parties and not only internally to Surveyors/Survey staff.
- Assessment of the efficacy of the remote survey. Noting that any remote survey will only be appropriate provided the level of assurance is not compromised, and the survey is carried out with the same effectiveness and is equivalent to a survey carried out with attendance on board by a Surveyor. Verify that the CS has ensured that the remote survey provides the same level of assurance as a survey with attendance on board by a Surveyor, this should be satisfactorily demonstrated to the ACB auditor.

- ACB auditors should pay particular attention to possible over reliance on crew statements alone without timely confirmatory actions to verify veracity of statements.
- Verification of eligibility of the remote survey paying particular attention to the scope of eligible survey items listed in section 3.1 of UR Z29. The ACB auditor should also consider if local surveyors were available at a ships location and if so why was a remote survey conducted (verify no undue influence of shipowner).
- Has the CS received any complaints from stakeholders including PSC, flag etc regarding the appropriateness, efficacy etc of remote surveys and if so could it be demonstrated that the complaints were appropriately managed and if upheld root causes, corrective actions and verification of effectiveness of corrective actions demonstrated
- Verification of compliance with requirements of UR Z 29 for training, qualification and monitoring of assigned surveyors for remote surveys.
- Verification of clear distinctions in CS procedures between remote surveys and administrative jobs which do not require survey, eligibility of remote surveys, deletion of COCs by remote surveys etc.
- Planning of remote surveys,ensure proper communication with personnel involved in the remote survey, testing of required communication and recording technology, verify that personnel involved in the remote survey is suitably skilled to use electronic devices and/ or software – some Flags may require that the Safety Management System of the ship is updated by the Company to include provisions for specific training of the crew engaged in remote surveys.
- Verification of Remote surveys reporting, compliance with IACS UR Z 29 requirements: Indication that the survey was carried out remotely, means used during the remote survey, provided evidence, flag State Administration’s authorization, when applicable.
- Note: IMO Guidance on remote surveys, ISM audits and ISPS verifications is finalized, and a circular is expected to be approved by future sessions of the Maritime Safety Committee (MSC) and the Marine Environmental Protection Committee (MEPC) in 2026.

Conclusions: Portions of surveys may be carried out remotely, based on a risk assessment and the eligibility of the item for using remote methods. However, remote surveys cannot be performed for two consecutive years for the same survey items. In all cases, the survey plan needs to be approved by the flag administration. Remote surveys are not accepted for SOLAS safety certificates and the International Load Lines Certificate for passenger ships. ISM Code shipboard audits cannot be fully replaced by remote audits, and physical attendance will always be needed under normal circumstances. Initial, renewal and interim company audits need physical attendance. Remote methods may be considered for annual audits and for interim audits when adding a new ship type to an existing Document of Compliance (DOC). The performance of remote audits will need approval from the flag administration, and the audit plan needs to be sent well in advance to the flag administration for review and approval. ISPS Code verifications can only under exceptional circumstances be carried out remotely, and only selected items are eligible for remote verification even in the exceptional circumstances.

4. ISM Auditing focussing on the effectiveness of GHG emission reduction measures and SEEMP Part III. Verification of implementation of SEEMP in ISM audits including SEEMP Part III issued for ships in company's fleet as stated in Resolution MEPC.347(78) 5 and 7 and IACS Rec.175, 8.

- General note - MARPOL Annex VI Regulation 26.3.3 requires that the SEEMP is subject to company audits for ships required to comply with MARPOL Annex VI Reg 28, external company audits should be carried out periodically. The aim of an audit is to verify the effectiveness of the system and that the SEEMP is implemented by the Company and onboard its fleet. To minimize the administrative burden to the companies, to the ships and to the Administration/RO the Company audit for SEEMP may be combined with ISM audits. General purpose of the SEEMP audits is to verify the implementation aspects, e.g. that the implementation plan is followed. The SEEMP audit and ISM audit may be carried out during the same visit, as combined audit, by suitably qualified persons for each activity. However, when these two audits are carried out by two different ROs, at different dates, the Company should be able to make available reports of these separate audits. Company audits neither substitute nor duplicate the verification of the SEEMP leading to issuance of Confirmation of Compliance, or the verification of operational carbon intensity leading to issuance of a Statement of Compliance. Though the company audits are mandatory to conduct, the periodicity of company audit with mandatory nature is not specified in MARPOL Annex VI regulation 26.3.3. A Company may be audited every three years. The audit may be carried out as a stand-alone audit if needed. This also enables the CS, as the verifier, to offer SEEMP audit services to companies that do not have ISM certification with that CS.
- The ACB auditors should verify during periodical DOC audits and onboard SMS audits (if the company decides to combine verification of implementation of SEEMP with ISM audits) for SEEMP Part III issued for ships in the company's fleet as stated in Resolution MEPC.347(78) 6 and 7. and IACS Rec.175 clause 8.
- The ACB auditors should verify during periodical DOC audits – that documentary evidence which was sent to the RO or Administration is available, that the personnel identified in the SEEMP are aware of their roles, responsibilities and duties, have received training as appropriate, and are receiving necessary support and resources to fulfil their role, seek objective evidence that each measure or its contingency has been implemented by the due date as per SEEMP implementation plan, the plan of corrective actions (applicable for vessels that are rated D for three consecutive years or rated E for one year) has been verified, the assignment of responsibilities related to the implementation and monitoring of measures according to the plan, and the effectiveness of the process has been verified. Interview the responsible personnel to check familiarity with the plan and procedures was carried out, training level and availability of resources. To comply with the regulation, the company should ensure the following measures are implemented: Compliance verification, Operational adherence, Progress on corrective actions, Self-assessment and improvement and Assignment of responsibilities.
On fleet level, the company's policy and approach for implementation, monitoring, self assessment, improvement and corrective actions should be focus for the audit, while SEEMP implementation for individual vessels should be assessed on a sampling basis.
- SMC Audits - SEEMP shipboard audit may be combined with the ISM audit. Periodical shipboard audit is not required, unless the Administration decides otherwise if the company audit is concluded as non-satisfactory.

1. The ACB Auditor should check Audit execution and reporting. The audit shall be carried out in accordance with documented procedures. The audit result and any non-compliance identified at the audit shall be documented and brought to the attention of the Company.
2. The ACB Auditor should verify Qualifications of auditors. Persons performing SEEMP Company audits should have auditing experience (if audit is combined with the ISM audits). Each RO shall define and document its requirements for qualification of personnel conducting company and shipboard audits.

5. Authorization of Recognized Organizations and Implementation of flag State requirements/interpretations.

- The ACB Auditor should verify that a formal written agreement in line with the requirements of the RO Code exists between the flag State and the RO, see attachment MSC-MEPC.5/Circ.16 model agreement for reference. The contents of the agreement should be in line with the RO Code in particular Section 8 of Annex 1. The ACB Auditor should verify that the RO has procedures to verify that communications with any flag State is with legitimate / official representatives of that Administration.
- The ACB Auditor should sample written agreements relating to authorisation of the RO by flag States. When choosing samples ACB Auditors are encouraged to select from the most recent agreements with less well established flag States / Administrations.
- The ACB Auditor should verify the scope of the RO's authorisation and any subsequent amendments agreed with the flag State and applicable instructions are being followed.
- The ACB Auditor should verify that the RO includes in its rules and/or procedures requirements specified and communicated to the RO by the flag State, specifically for statutory certification and services.

Attachment :- MSC-MEPC.5/Circ.16.