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

COSTS SPECIFIED HERE APPLY TO SAS-SM AUDITS PERFORMED FROM 19 MARCH 2026.

1 Introduction

Auditees 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 an auditee should consider.

The cost of the certification process will vary depending on the scope of certification, the site or cloud region performance when audited, and whether the auditee 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
€4,850	€5,350

Table 1: Daily Auditing Charge

The daily auditing charge covers one day spent by the audit team (two auditors) performing an audit. Audit durations can vary as described in the following sections. 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 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.

Sections 3 and 4 provide more details that apply to specific auditee types, as follows:

- Section 3 describes how costs apply to SM service provider auditees, including multi-site deployments.
- Section 4 describes how costs apply to cloud service provider (CSP) auditees.

3 SM Service Providers

3.1 First SAS-SM Dry Audit Fees

A SM supplier site with no existing SAS-SM certification that is offering SM-SR, SM-DP, SM-DP+, SM-DS and/or eIM 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, IoT or Consumer)	4.5	€26,675	€29,425	M2M = SM-SR or SM-DP or both. Consumer and/or IoT = SM-DP+
Multiple functions in-scope (e.g., M2M, IoT and/or Consumer)	5	€29,100	€32,100	
Discovery Services (SM-DS), as standalone service.	4	€24,250	€26,750	Where SM-DS is included in an Audit of IoT and/or Consumer functions, the Dry Audit duration will be as specified for the IoT and/or Consumer functions (i.e., SM-DS additional review will not materially increase the Audit duration).
eSIM IoT remote Manager (eIM) as standalone function	4	€24,250	€26,750	Where eIM is included in an Audit of an IoT function, the Dry Audit duration will be as specified for the IoT function (i.e., eIM additional review will not materially increase the Audit duration).

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.

3.2 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 2-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 2-day wet audit are €14,550 (member) or €16,050 (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.

3.3 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 €2,425 (member) or €2,675 (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.

3.4 Multi-Site Solution Deployments

Auditees that use multi-site SM solution deployments will need to ensure that all sites or cloud regions holding sensitive assets or performing sensitive activities within SAS-SM scope are SAS-SM certified.

- If the auditee is responsible for certification of the supporting site or cloud region, then it should plan to cover the costs of the necessary audits.
- If a supporting site or cloud region is independently SAS-SM certified, the supporting site or cloud region is responsible for maintaining its own certification, including the costs.

The duration and fees for audits at a supporting site will depend on the activities performed at the site. These activities should be discussed with GSMA and the auditors during audit planning. Supporting sites may be audited together, or back-to-back with the primary site, or at an earlier/later date. Please see the SAS-SM Methodology for more details of the audit and certification process for multi-site solution deployments.

4 Cloud Service Providers

The SAS-SM Methodology describes the auditing approach for cloud regions and should be studied by CSP auditees. In summary the Methodology specifies that:

- Policies and procedures that are common across the cloud region and the controls for a sample of CSP services will normally be centrally audited.
- Controls deployed at a sample of representative data centres (DCs) within the cloud region(s) will normally be audited individually.

The SAS-SM audit fees and expenses will depend on the number of cloud regions, services and DCs within scope. Travel expenses and auditor travel time charges will depend on the number and geographical distribution of sample DCs being audited.

It is assumed that SAS-SM audits will only ever occur at live operational DCs, so the concepts of dry and wet audits and provisional certification do not apply to cloud regions.

Renewal audits for SAS-SM certified cloud regions occur annually. SAS-SM audit fees and expenses for renewal audits will depend on the same factors as for first audits, but the number of samples to be audited (and therefore the audit duration and cost) will also be influenced by past audit performance.

5 On-Site Repeat Audit Fees

If a site or cloud region 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 as applicable), 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. 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 or cloud region 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 basis for estimating on-site repeat audit costs is the daily auditing charge for the 2-person audit team. A 1-day charge for travel time by the audit team per on-site repeat audit at a single site also applies. Multi-site repeat audits may incur additional travel time charges.

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

6 Remote Repeat Audits and Off-site Review of Improvement Evidence

If the site or cloud region 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 improvements 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 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.

7 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 or cloud region. 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 auditees 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	€9000 +/- 25%
Asia	€9500 +/- 25%
Europe	€5000 +/- 25%
Americas	€10000 +/- 25%

Table 3: Average SAS Audit Expenses per Region

Some auditees may wish to have visibility of auditor flight selection and costs at the audit 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 auditee 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 auditees' sites in the same region, so that flight costs per site can be lowered by sharing them between multiple auditees. Auditees that can be flexible on audit dates should notify GSMA of this, so that they can potentially benefit from such an arrangement.

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 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 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

Annex A Example SAS-SM Certification Costs

A.1 Example 1

An SM-DP+ site located in Asia owned by a GSMA member company auditee 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. Result: Minor non-compliances with off-site reassessment method possible at no charge.	€26,675	€9,500 +/- 25%
T_0 + 2 months	Audit team reviews evidence of improvement offsite and without additional fees. Result: Compliant. Site is awarded provisional certification valid for 9 months from certification date.	€0	-
T_0 + 10 months	2-day wet audit carried out. Result: Compliant. Site is awarded full certification valid for 1 year from wet audit date	€14,550	€9,500 +/- 25%
T_0 +20 months	First renewal audit carried out. Result: Minor non-compliances with off-site reassessment method possible at no charge.	€26,675	€9,500 +/- 25%
T_0 + 21 months	Audit team reviews evidence of improvement offsite and without additional fees. Result: 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. Result: 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	€26,675	€9,500 +/- 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 auditee achieves and maintains SAS-SM certification in the following manner:

Timeline	Audit Type & Result	Fees	Expenses
T_0	First dry audit carried out. Result: Significant non-compliances requiring a 3-day on-site repeat audit.	€26,750	€5,000 +/- 25%
T_0 + 3 months	3-day on-site repeat dry audit carried out. Result: Non-compliant. Off-site reassessment possible, requiring 0.5 days of review time by audit team.	€21,400	€5,000 +/- 25%
T_0 + 5 months	Audit team reviews evidence of improvement offsite. Charge for 0.5 days of audit team	€2,675	-

Timeline	Audit Type & Result	Fees	Expenses
	review time. Result: Compliant. Site is awarded provisional certification valid for 9 months from certification date.		
T_0 + 13 months	2-day wet audit carried out. Result: Minor non-compliances with off-site reassessment possible at no charge.	€16,050	€5,000 +/- 25%
T_0 + 16 months	Audit team reviews evidence of improvement offsite and without additional fees. Result: Compliant. Site is awarded full certification valid for 1 year from wet audit date.	€0	-
T_0 +25 months	First renewal audit carried out. Result: Non-compliant requiring a 1.5-day on-site repeat audit.	€26,750	€5,000 +/- 25%
T_0 + 28 months	1.5-day on-site repeat audit carried out. Result: Minor non-compliances with off-site reassessment possible at no charge.	€13,375	€5,000 +/- 25%
T_0 + 30 months	Audit team reviews evidence of improvement offsite and without additional fees. Result: 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. Result: Non-compliant requiring a 1.5-day on-site repeat audit.	€24,250	€5,000 +/- 25%
T_0 + 44 months	1.5-day on-site repeat audit carried out. Result: 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)	€12,125	€5,000 +/- 25%
T_0 + 56 months	Third renewal audit carried out. Result: Compliant. Site is awarded certification valid for 2 years from renewal audit date.	€24,250	€5,000 +/- 25%
Every 2 years after	Renewal audits carried out every 2 years. Result: 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	€24,250	€5,000 +/- 25%

Table 5: Example 2 Costs

A.3 Example 3

A GSMA member company auditee provides M2M (SM-SR, SM-DP) and Consumer (SM-DP+) subscription management services. It operates a primary site located in the Middle

East, and operates a supporting site in Europe. It achieves and maintains SAS-SM certification in the following manner.

Timeline	Audit Type & Result	Fees	Expenses
T_0	First dry audit carried out at primary site. Result: Minor non-compliances with off-site reassessment method possible at no charge.	€29,100	€9,000 +/- 25%
T_0 + 2 weeks	First audit (2 days) carried out at supporting site. Supporting services are live when audited so no wet audit needed. Result: Compliant	€14,550	€5000 +/- 25%
T_0 + 2 months	Audit team reviews primary site evidence of improvement offsite and without additional fees. Result: 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 at primary site. Result: Minor non-compliances with off-site reassessment method possible at no charge.	€14,550	€9,000 +/- 25%
T_0 + 9 months	Audit team reviews evidence of improvement offsite and without additional fees. Result: 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 at primary site. Result: Compliant.	€29,100	€9,000 +/- 25%
T_0 + 21 months	First renewal audit (2 days) carried out at supporting site. Result: Compliant. Primary site is awarded certification valid for 2 years from renewal audit date.	€14,550	€5,000 +/- 25%
Every 2 years after	Renewal audits carried out at primary and supporting site every 2 years. Result: At each renewal audit, the primary and supporting sites either achieve full compliance or receives minor non-compliances that enable offsite review of improvement by the auditors at no charge	€29,100 (primary site) + €14,550 (supporting site)	€9,000 +/- 25% (primary site) + €5,000 +/- 25% (supporting site)

Table 6: Example 3 Costs

A.4 Example 4

A GSMA member company CSP headquartered in the USA seeks independent certification for its Western Europe cloud region comprising 30 DCs and offering 120 services to SM service providers.

Timeline	Audit Type & Result	Fees	Expenses
T_0	A 10-day central audit (+1 travel day) is performed at the CSP head office in the USA covering:	€53,350	€10000 +/- 25%

Timeline	Audit Type & Result	Fees	Expenses
	- policies and procedures that are common across the cloud region, and - the controls for a sample of 8 CSP services Result: Minor non-compliances with off-site reassessment method possible at no charge		
T_0 + 2 weeks	A 12-day audit covering 9 DCs (1-day each) and including 3 days travel time between DCs takes place immediately following the central audit. Result: Non-compliant. Off-site reassessment possible, requiring 2 days of review time by audit team.	€58,200	€10,000 +/- 25% (rough estimate)
T_0 + 2 months	Audit team reviews evidence of improvement offsite. Charge for 2 days of audit team review time. Result: Compliant. Cloud region is awarded provisional certification valid for 1 year from first audit date.	€9,700	-
T_0 + 11 months	First renewal audit carried out. An 8-day central audit (+1 travel day) is performed at the CSP head office in the USA covering: - policies and procedures that are common across the cloud region, and - the controls for a sample of 6 CSP services Result: Compliant.	€43,650	€10,000 +/- 25%
T_0 + 11 months	A 9-day audit covering 7 DCs (1-day each) and including 2 days travel time between DCs takes place immediately following the central audit. Result: Compliant. Cloud region is awarded provisional certification valid for 1 year from first audit date. Site is awarded certification valid for 1 year from renewal audit date.	€43,650	€10,000 +/- 25% (rough estimate)
T_0 + 23 months & every year thereafter	Renewal audits carried out every year. Audit duration reduces and stabilises based on good past performance. - Central audit duration reduces to 6 days duration (+1 travel day) based on a sample of 5 CSP services annually. - DC audit duration reduces to 7days based on auditing 5 sample DCs + 2 travel days every year. Result: At each renewal audit, the cloud region either achieves full compliance or receives minor non-compliances that enable offsite review of improvement by the auditors at no charge	€33,950 €33,950	€10,000 +/- 25% €7,000 +/- 25% (rough estimate)

Table 7: Example 4 Costs

A.5 Example 5

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 8: Example 5 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 / Joanne Heaphy/ 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	
8.0	9 May 2022	Added CSP costs guidance. Added SM multi-site deployment and CSP examples.	
8.1	18 Apr 2023	Updated GSMA logo.	
9.0	19 Sep 2023	Updated daily auditing charge– applicable from 1/1/2024	
9.1	12 Feb 2024	Added eSIM IoT Remote Manager (eIM)	
10.0	8 Oct 2024	Updated daily auditing charge – applicable from 8 Jan 2025	
11.0	9 Jan 2026	Updated daily auditing charge & expenses estimates – applicable from 19 March 2026	