



ISCC 252 Regulations to carry out Audits

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Regulations to carry out Audits

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1 Introduction

Certification bodies review the compliance with the standard of the ISCC Certification System to provide a basis for the issuance of certificates and statements of conformity.

2 Scope

These rules for implementation apply for agricultural producers as well as for the other relevant elements of the supply chain.

3 Normative references

As a basic principal, all relevant ISCC documents are valid for the scope of application. The normative references display the documents whose contents are linked and have to be considered as conjoint points.

Relevant references:

ISCC	201	System Basics
ISCC	202	Sustainability Requirements – Requirements for the Production of Biomass
ISCC	203	Requirements for Traceability
ISCC	204	Mass Balance Calculation Methodology
ISCC	205	GHG Calculation Methodology and GHG Audit
ISCC	206	Regulations to issue Proofs of Compliance with Sustainability Requirements
ISCC	207	Risk Management
ISCC	208	Requirements for the logo use
ISCC	251	Requirements on Certification Bodies
ISCC	252	Regulations to carry out Audits
ISCC		Audit Procedures
ISCC		Country-specific Advice and Guidelines
ISO 19011:2002		Guidelines for quality and/or environmental management systems auditing

4 Regulations to carry out Audits

4.1 General provisions

The general provisions for audits do not depend on the value chain element which is being audited. The same provisions apply for all elements. The ISCC Audit Procedures must be filled out for every audit with the date of the audit and signed by the appropriate people.

4.1.1 Types of audits

4.1.1.1 Certification audit

The duration of the certificates is one year. Due to this, an annual certification audit shall be implemented. Simplifications are possible for small and very small entities and operational units. The duration of a certificate for small entities is three years and for very small entities five years. Certification audits are therefore only necessary every three, respectively five years.

The implementation of the certification audits bases on the standards of the ISCC System and the related documents.

4.1.1.2 Surveillance audit

4.1.1.2.1 Planned surveillance

At the latest six months after the issuing of the first certificate, the certification bodies inspect whether the relevant elements of the supply chain meet the conditions of the issuance of a certificate.

Further surveillance besides the certification audit (respectively the re-certification audit) is destined only for particular cases (case by case surveillance).

4.1.1.2.2 Case by case surveillance

In special cases, the surveillance can be conducted in shorter intervals.

4.1.1.2.2.1 Appointment of the surveillance by the competent authority

In case of reasonable suspicion, especially due to the results of precedent surveillances, the competent authority may induce the surveillance of the element of the supply chain in shorter intervals.¹

4.1.1.2.2.2 Surveillance as a result of the risk management by the certification body (Factors of influence of the audit intensity)

If, in the scope on an audit, the certification body comes to the conclusion that the compliance of the standards of the certification system is not assured any more, the certification body may shorten the surveillance intervals, respectively induce additional surveillance audits between the certification audits.

The respective results of the audits are integrated in the risk management of the certification body for the according element of the supply chain.

¹ The competent authority can induce this only in case of interfaces in terms of the Sustainability Ordinances (BioSt-NachV und Biokraft-NachV).

4.1.1.2.2.3 Unannounced surveillance audits and inspections

Certification bodies can use unannounced surveillance audits and inspections as an instrument of risk management.

4.1.1.3 Inspection

An inspection is a special form of audit in an agricultural company that, due to its self declaration with its first gathering point, complies with the sustainability standards in the scope of supplier control samples, is surveilled and did not apply neither for participation in the certification system and therefore nor for the issue of a certificate.

4.1.2 Audit intensity (general factors of influence)

The certification body shall implement a risk assessment for the element of the supply chain that is to be audited before conducting the audit. The risk assessment, and therefore the audit intensity (depth and complexity, as well as frequency of surveillance) are influenced by the factors, described in the ISCC document 207 Risk Management.

4.1.4 Contents of the audits

The contents of the audits result from the different ISCC standards for farms and other elements of the supply chain.

4.1.3 Process flow

The performance of audits is geared to the general provisions, described in ISO 19011:2002. The following illustration gives an overview.

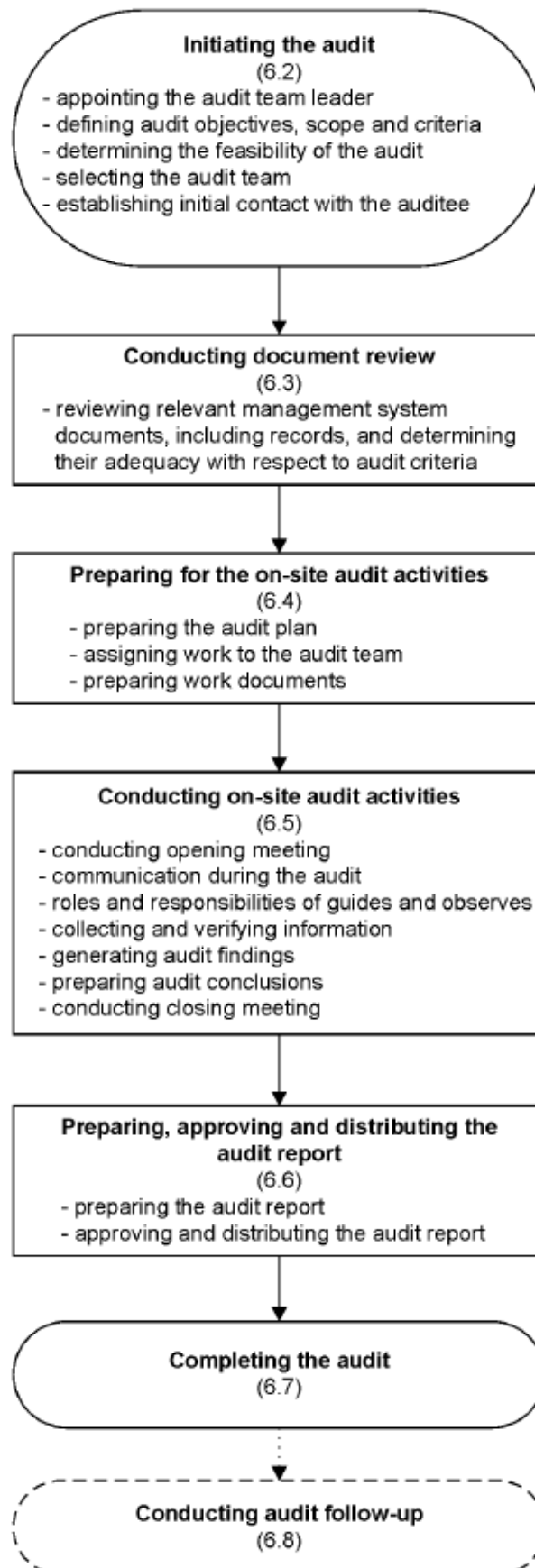


Figure 1: Overview of typical audit activities (Source: ISO 19011:2002)

4.2 Audits on farms

4.2.1 Certification and surveillance audits

Certification and surveillance audits are carried out on farms which voluntarily applied for ISCC certification.

The General Provisions (4.1) are valid.

Based on appropriate criteria and indicators, the certification bodies inspect, whether the farms, where biomass, dedicated for the production of bioliquids or biofuels, is planted or harvested, comply with the sustainability requirements defined in this certification system.

The certification body audits the part, relevant for the farms, especially the following standards:

- ISCC 202 Sustainability Requirements – Requirements for the Production of Biomass
-
- ISCC 203 Traceability Requirements
-
- ISCC 204 Mass Balance Calculation Methodology
- ISCC 205 GHG Emissions Calculation Methodology and GHG Audit
- ISCC 207 Risk Management
- ISCC Audit Procedures

4.2.2 Surveillance in the scope of supplier control sample of the first gathering point

Content of the auditing at first gathering points is the spot check of the suppliers of sustainable biomass.

4.2.2.1 Contents and procedures of the surveillance

Contents and procedures of the directing of surveillances are identical with the ones of the certification audits of farms.

4.2.2.2 Sample size

4.2.2.2.1 Normal sample size

At least 5 percent of the supplying companies have to be audited annually.

4.2.2.2.2 Sample size in case of the simplified proof of a sustainable cultivation

If biomass, dedicated to the production of liquid biomass or biofuels in the scope of farming, is produced in a member state of the European Union, the compliance with the requirements for a sustainable farming as a part of the sustainability requirements, is proven when the farms

- (1) receive direct payments pursuant to Regulation (EC) no 73/2009 or subsidies for area-oriented measures pursuant to Article 36 letter a nos i through v and letter b nos i,

iv and v of Council Regulation (EC) no 1698/2005 of September 20, 2005 on support for rural development by the European Agricultural Fund for Rural Development (EAFRD) (OJ L 277 of 21 October 2005, p. 1) that obligate them to fulfil Cross-Compliance requirements,

or

(2) are registered as organizations pursuant to Regulation (EC) no 761/2001 of the European Parliament and of the Council of March 19, 2001 allowing voluntary participation by organizations in a Community eco-management and audit scheme (EMAS) (OJ L 114 of April 24, 2001, p. 1), in the applicable version.

In these cases, only 3 percent shall be surveilled annually. The surveillance of the sustainability requirements may abandon the inspection of the criteria concerning sustainable farming.

4.2.2.2.3 Sample size and risk management

In both cases, the sample size (regular sample size and sample size in case of simplified confirmation of farming) can be influenced by an according risk assessment. The relevant ISCC 300 document in each case and the guidelines in document ISCC 207 Risk Management shall be considered.

4.2.2.2.4 Sample size and existing certificates respectively declarations of conformity

If a first gathering point has positive declarations of conformity or certificates of farms for sustainable biomass production according to ISCC or a system recognised by the competent authority and cooperating with ISCC available, they may be implicated in the sample size.

The available inspection statements and certificates shall show a minimum duration of six months at the time of control sample proceeding.

4.2.2.2.5 Samples in the case of integral/adjoining goods stores

If the first gathering point has upstream goods stores, then it must hold signed self declarations (ISCC 203-02) for all goods stores that supply it. As a proportion of the total number of self declarations, at least 5% (dependent on risk management) of the goods stores must be inspected by auditors with the object of establishing whether ISCC requirements have been satisfied in terms of traceability and mass balance.

For first gathering points with integral goods stores it is permissible for the essential data (e.g. mass balance) and documents (e.g. delivery notes) to be generated centrally at the first gathering point and retained in the IT system. In cases where all elements relating to sustainability (management system, documents, mass balance, etc.) are centralised, the on-site inspection (sample of minimum 5% of goods stores) in the goods stores can be limited to simply conducting a functional inspection. The functional inspection consists of checking the weighbridge tickets, the guidelines for weighing and the proper operation of technical equipment (e.g. weighbridges). This procedure can also be used for distributors with adjoining warehouses.

4.2.2.3 Sampling process

The certification bodies, conducting the audit at the first gathering must consider at least the following factors when determining the random sample:

- Type of supplied raw material (if applicable these should be represented appropriately in the random sample)
- Different size of suppliers
- Geographical location

At least 25% of the control samples are determined per random process.

4.3 Audits at other elements of the supply chain

Audits are carried out at other elements of the supply chain that applied for an audit according to ISCC at any certification body.

The General Provisions (4.1) are valid.

Based on appropriate criteria, the certification bodies inspect whether the relevant certification criteria are followed.

The relevant parts of the following standards are audited in particular:

- ISCC 203 Requirements for Traceability
- ISCC 204 Mass Balance Calculation Methodology
- ISCC 205 GHG Emissions Calculation Methodology and GHG Audit
- ISCC 206 Regulations to issue Proofs of Compliance with Sustainability Requirements
- ISCC 207 Risk Management
- ISCC Audit Procedures

If a company's logistics network includes warehouses, then auditors must inspect a minimum of 5% of all warehouses plus the central office from which the network is controlled in order to check that they comply with the ISCC requirements.

4.4 Special rules for wood

For cultivation operations in the timber sector that come under the jurisdiction of the European Union and that satisfy the criteria of §51 of Biokraft-NachV, at least 3% of the cultivation operation must be inspected on site. This inspection shall be limited to §§4 to 6 of Biokraft-NachV. For all other cultivation operations in the timber sector, at least 5% must be inspected on site each year by the certifying body. FSC and PEFC certificates may be used for documentation purposes within the scope of the inspection by BLE-approved certification bodies.

4.5 Preparation of Audit reports

Certification bodies shall prepare a report after the termination of each audit, which shall contain the surveillance results in detail. This report and the Audit Procedures used for the audit must be provided to ISCC in a timely manner.

In case the audit showed that the relevant element of the supply chain did not meet the requirements of the certification system², the report and the Audit Procedures used for the audit shall be submitted electronically to the competent authority and ISCC immediately after termination of surveillance.

² Only valid for interfaces, farm or suppliers in terms of the sustainability regulations (BioSt-NachV and Biokraft-NachV).