

ISCC Audit Procedures First Gathering Point Waste and Residues according to the 36th BImSchV and BioKraft-NachV

No.	Template	Remarks	Page
1	Basic data	Basic data of the entity to be audited	2
2	Management system	Template for companies collecting waste and residues for the first time from the points of origin (businesses or private households) where the waste and residues occur, for the purpose of further trading. First gathering points falling under this definition of § 2, paragraph 3, no.1 b Biokraft-NachV have to be certified.	4
3	Traceability / Risk assessment	Template for the verification of the traceability and allocation of all batches according to the principles of product identity. The principles of mass balance may not be applied. The risk of erroneous documentation is determined by a risk assessment. The audit intensity is steered by the risk levels high, medium and regular. The audit intensity (sample size) is determined by the table at the end of template 3, according to the risk assessment.	8
4	Greenhouse gas emissions		17
5	Dependent Collecting Points / Warehouses	Template for upstream collecting points / warehouses that depend directly on the first gathering point (acting on behalf). They have to be controlled on the basis of a sample.	19
6	Action plan	List of non-conformities and definition of corrective actions	22

Notification: According to the requirements by the Federal Office for Agriculture and Food (Bundesanstalt für Landwirtschaft und Ernährung – BLE) activities within the framework of the 36th BImSchV are only allowed in the eligible countries, which are published on an official list by ISCC. The official list of eligible countries is published in the client login section of the ISCC website.

ISCC DE Audit Procedures	First Gathering Point Waste / Residues (36th BImSchV)	Template No. 1:	Basic data
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1	Company name	
2	Address of the operational unit	
3	Country	
4	Geo coordinates {degrees (°)/ minutes (') / seconds (")}	(e.g.: N50° 31' 14.941" E8° 24' 34.020")
5	ISCC registration number	(is required prior to the audit; otherwise, the audit cannot be carried out)
6	Small or Micro entity	<input type="checkbox"/> Small entity <input type="checkbox"/> Micro entity
7	Individual calculation of greenhouse gas emissions	<input type="checkbox"/> yes <input type="checkbox"/> no (use of default values for GHG emissions)
8	Name of responsible unit manager	
9	Names of relevant service providers / subcontractors	(e.g. dependent collecting points/warehouses acting on behalf of the operating unit)
10	Risk assessment	(regular, medium, high)
11	Sample size (number)	Bookkeeping examination: <input type="checkbox"/> On-site control: <input type="checkbox"/>
12	Name of certification body	
13	BLE Number of the certification body	
14	Name of the auditor(s)	
15	Date of audit	

General guidelines:

These audit procedures for first gathering points (interface) according to § 2, paragraph 3, no. 1b of the Biokraft-NachV must be used for all waste and/or residues according to § 7 of the 36th BImSchV that are collected for the production of liquid and gaseous biofuels which shall be double counted against the biofuel quota. First gathering points also collecting biomass that does not fall under the regulations of the 36th BImSchV must be checked according to the ISCC audit procedures for first gathering points (for the agricultural sector).

Prior to the audit, the risk has to be evaluated and the sample size of the points of origin as well as of dependent collecting points / warehouses has to be determined. The risk is classified by the risk levels „high“, „medium“ and „regular“ at the end of template 3. The risk level determines the number of points of origin to be audited, according to the table at the end of template 3. The sample size of the points of origin consists of a bookkeeping examination as well as an on-site inspection and has to be calculated and controlled during each on-site audit of the first gathering point. Dependent collecting points / warehouses collecting or storing material, falling under § 7 of the 36th BImSchV, on behalf of the first gathering point have to be controlled as dependent collecting points / warehouses upstream to the first gathering point, on the basis of a sample size of at least 5%. Template 5 must be filled in for each unit that has to be checked on-site (dependent collecting points / warehouses) and to be duplicated, if necessary.

Interfaces must be controlled at least three times per year on-site (additionally to the certification audit) regarding the fulfilment of the requirements of § 7 of the 36th BImSchV. These controls have to be reasonably and evenly spread over the year (e.g. quarterly).

The collection of material according to § 7 of the 36th BImSchV from communal collecting points (e.g. recycling centers), where private households dispose material according to § 7 of the 36th BImSchV, is possible under specific requirements. The requirements are specified within the ISCC audit procedures for Points of origin. If the applicable requirements are met, a communal collecting point can be regarded a Point of origin. If a first gathering point collects material from a communal collecting point, this Point of origin needs to be considered when selecting the sample of Points of origin to inspect on-site.

Special provisions for small and micro entities:

A **small entity** is an entity or business with only **one operational unit**. The annual tonnage of waste/residues, which are marketed for the purpose of biofuel production with the aim of double counting must not exceed **400 tons**. A certification of a small entity is only necessary **every 3 years**. A certificate is hence valid for 36 months. In addition to the certification audit, one on-site inspection is necessary **every 12 months**.

A **micro entity** is an entity or business with only **one operational unit**. The annual tonnage of waste/residues, which are marketed for the purpose of biofuel production with the aim of double counting must not exceed **100 tons**. A certification of a small entity is only necessary **every 5 years**. A certificate is hence valid for 60 months. In addition to the certification audit, one on-site inspection is necessary **every 15 months**.

Small and micro entities that fall under the special provisions above must also perform a surveillance audit 6 months after the first certification. This is due to § 49 of the Biokraft-NachV.

In some cases, the requirements in the templates are only partially relevant or not relevant, due to the fact that at the first audit, there may not be any record history available, and reporting, GHG-calculation etc. can only be checked regarding a correct systematic approach or “calculation method“. The corresponding requirements are marked with “n.a.” for “not applicable“. In the template, it has to be defined under the point “Conformity?“ if the requirements are fulfilled („yes“) or not fulfilled („no“) by marking a cross. If category “no“ is marked with a cross, the auditor has to add an explanation under the point „Findings“. The category “no“ requires the on-site definition of corrective measures (see also template 7) that have to be implemented within 40 days by the company and controlled by the auditor. Not until then, a certificate can be issued. If these requirements are not fulfilled, the certification body has to forward a copy of the audit report to ISCC as well as the competent authorities immediately. The time period of 40 days only applies during certification audits, but not in case of surveillance or control audits.

ISCC DE Audit Procedures	First Gathering Point Waste / Residues (36th BImSchV)	Template No. 2:	Management System
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Ref. No. ISCC 203	Requirements	Verification guidance	Evidence / documents	Findings	Conformity	
					No	Yes
4.1.1, ISCC 207	Is the management system appropriate with respect to type, complexity and volume of the required operations and has risk management been taken into account within the implementation of the management system?	Check if the management system (documents, intranet etc.) covers all sustainability requirements regarding all relevant operations and languages, as well as risk factors like for example expertise, education, training of employees / suppliers	Management system documentation, interview of personnel			
4.1.2.1	Has information about the sustainability requirements been distributed to the relevant personnel, related collecting points, warehouses and service providers and other parties?	Check mailing lists (email, paper etc.) and demand documents from personnel, collecting points, warehouses, relevant service providers	Mailing lists, relevant management system documents			
4.1.2.2	Have employees been appointed by the company that are responsible for the implementation of the sustainability requirements at all critical control points?	Check responsibilities for critical control points like sourcing, logistics, inventory, sales and distribution, quality assurance etc.	Organisation charts, job descriptions, task and responsibility descriptions within the management system, interview of personnel			
4.1.2.2	Have employees been appointed that are responsible for the development and updating of the management system and the documents as well as for the control of the sustainability requirements?	Check responsibilities and updating procedures	Documents and mailing lists, updating procedures, organisation charts, job descriptions, descriptions of responsibilities in the management system, system, interview of personnel			
4.1.2.2	Has an internal audit been conducted by the employees mentioned above?	Visual inspection of audit report (inspection should take place at least once a year) for first gathering point, dependent collecting points / warehouses, subcontractors and service providers	Verification report, action plan, progress report			
4.1.6	Did reviews of the audit report take place?	Verification if the management has reviewed the audit report (should take place at least once a year)	Review report, review minutes, interview of management			

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence / documents	Findings	Conformity	
					No	Yes
4.1.2.2, ISCC 203, 204 and 205	Are procedures available and appropriate regarding sustainability requirements for all critical control points?	Check procedures (e.g. regarding traceability, GHG calculation etc.) at critical control points (e.g. sourcing, logistics, inventory control, sales and distribution, quality assurance etc.)	Material flow charts, standard operating procedures, job descriptions, task/responsibility descriptions, contractual agreements with service providers/ subcontractors			
4.1.5.1	Did trainings take place covering the sustainability requirements at the critical control points?	Check training material, training planning documents and whether the relevant personnel of the first gathering point and collecting points, warehouses did participate in the trainings	Training planning documents, training material, mailing lists, emails, participation lists, interviews of the participants			
4.1.5.2	Is the relevant infrastrucural and technical equipment available and in operation for the critical control points?	Check whether weighbridges, flow meters, sensors, measuring devices etc. are available and fully functional, in particular in the area of the site gate, silos, warehouse etc.	Weighbridge ticket, sensor display, computer system reports, display, computer reports regarding process parameters, filling status, etc.			
4.1.4	Are the following documents, records, reports, information and data available for the first gathering point and dependent warehouses?	Documents should be requested prior to the audit. If certain documents (e.g. weighbridge tickets) are not directly available due to the large amount of documents, it should be possible to deliver a sample during the audit in a timely manner.	Plant operation permit or operating licence, plant layout plan, silo plan, tank plan, silo/warehouse capacity, tanks capacity			
			List and corresponding self-declarations of all points of origin of waste/residues			
			Latest and signed version of the ISCC terms of use, see www.iscc-system.org			
			Weighbridge tickets, delivery notes, bill of lading and other shipment documents for incoming and outgoing waste / residues			

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence / documents	Findings	Conformity	
					No	Yes
			Periodical reporting of incoming waste / residues (periodically, annually)			
			Periodical reporting of opening and closing stock of the warehouse for waste / residues			
			List of all recipients of waste / residues			
			Periodical reporting about outgoing waste / residues (periodically, annually)			
			Contracts with recipients of outgoing waste / residues			
			Contracts with relevant service providers			
			Written commitment to comply with the requirements of the ISCC system			
			Report and action plan of the last audit (not relevant during first audit)			
			Report and action plan of the last internal audit			
			Reports of the previous controls carried out during the year (per control: 1 copy of template 3 and xy copies of template 5) (not relevant during first audit)			
4.1.4	Are the above-mentioned documents, records, reports, information, data kept for 10 years?	Ask for the "oldest" documents and compare with ISCC registry data (only in case of doubts)	ISCC registry, documents are from the first audit or already up to 10 years old			
4.1.7	Are documents and information treated confidentially	Verify that no access of third parties to confidential documents, information,	Mailing lists, emails and access authorizations			

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence / documents	Findings	Conformity	
					No	Yes
	and not made accessible to third parties?	data bases etc. is possible	to data bases			
	In case of a first gathering point falling under the special provisions for small entities: Is ensured, that the entity is in fact a small entity? (please note the special provisions within the general guidelines)	Check if the company has only one productive location. Check if the annual tonnage of waste/residue material marketed for the purpose of biofuel production with the aim of double counting does not exceed 400 tons.	Contracts, delivery documents, annual tonnage of relevant material			
	In case of a first gathering point falling under the special provisions for micro entities: Is ensured, that the entity is in fact a micro entity? (please note the special provisions within the general guidelines)	Check if the company has only one productive location. Check if the annual tonnage of waste/residue material marketed for the purpose of biofuel production with the aim of double counting does not exceed 100 tons.	Contracts, delivery documents, annual tonnage of relevant material			

ISCC DE Audit Procedures	First Gathering Point Waste / Residues (36th BImSchV)	Template No. 3:	Traceability / Risk assessment
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Requirements	Verification guidance	Evidence/documents	Findings	Conformity	
				No	Yes
Is a list of all upstream and downstream businesses and suppliers available?	Check if a list is available and complete.	List is available and complete.			
Are self-declarations regarding all incoming deliveries of waste/residues for the production of biofuels available and have they been completely filled in and signed by the points of origin?	<p>Check if the self-declarations of waste / residues are complete and signed. Only deliveries with a corresponding self-declaration can be accepted as waste/residue (private households do not have to fill in self-declarations)</p> <p>Note: The corresponding template of the BLE has to be used. Options for application:</p> <ul style="list-style-type: none"> • Self-declaration for each single delivery • Self-declaration for all deliveries of a defined contract/agreement (contract or agreement number has to be indicated) • The content of the self-declaration can be reproduced word by word within the contract / agreement between the collector and the point of origin <p>The self-declaration as such or as part of a contract has a validity of one year at the most, starting from the date of issue.</p>	<p>The self-declarations are complete and signed. They are available and meet the requirements.</p> <p>The number of self-declarations (as such or as part of a contract) is at least identical with the total number of suppliers of waste and residues.</p>			
Is ensured, that material eligible for double counting does not come from national systems of other Member States or from voluntary schemes recognized by the European Commission?	<p>Check if deliveries of material eligible for double counting only come from interfaces and suppliers, which have been certified according to an approved certification system according to the 36th BImSchV.</p> <p>Check if the certificates have been issued by certification bodies recognized by the BLE as eligible according to the 36th BImSchV.</p>	Certificates, lists of suppliers, websites of recognized certification systems, website of the BLE for recognized systems and recognized certification bodies			
Do the specifications made in the self-declarations comply with the requirements of the 36th BImSchV, and do they validate the corresponding delivery?	<p>Check if the specifications are correct. In particular, the following points have to be considered:</p> <ul style="list-style-type: none"> • Is ensured that the waste is in fact 	Detailed information and documentation concerning type and quantity of the incurring			

Requirements	Verification guidance	Evidence/documents	Findings	Conformity	
				No	Yes
	<p>raw material according to the Biomass Ordinance (BiomasseV)?</p> <ul style="list-style-type: none"> • Does the raw material fall in the category of materials according to § 7, paragraph 1 of the 36th BImSchV? • If the waste /residue derives from farming, forestry and fishing or from aquacultures (e.g. straw from agriculture), the §§ 4-7 of the Biokraft-NachV or respectively the BioSt-NachV must be fulfilled, that is the land related sustainability criteria must be checked (see ISCC 202) • The waste/residues delivered have to be listed and identified in an unequivocal way. Main products and by-products shall not be listed here. <p>Biomass being waste or residue only because the date of expiry has been exceeded is not eligible for double counting.</p>	<p>and delivered waste/residues is available (waste code numbers, production reports, quantities, delivery notes, storage reports, contracts and invoices with the first gathering point or the collector) and allow to evaluate the fulfilment of the requirements. Incurring and delivered types and quantities of waste/residues correspond to the documentation and the type and size of the point of origin.</p> <p>The waste/residues are listed in the list of materials recognised by the BLE according § 7, paragraph 1 of the 36. BImSchV</p>			
Do the quantities indicated for incoming waste / residues match with the periodic reporting?	Compare indicated quantities; any deviation shall be proved by corresponding documents (e.g. loss of weight by removing foreign objects like forks etc.)	Indicated quantities are consistent.			
Does the information about relevant service providers match with the services invoiced?	Compare the data with the services invoiced, e.g. kilometres indicated for the calculation of greenhouse gas emissions, billed transport services etc., if applicable.	Data (from tables, calculations etc.) and services invoiced are consistent.			
Does the information content on incoming and outgoing delivery notes comply with the requirements?	<p>Verify if the delivery notes for waste and residues contain the following information:</p> <ul style="list-style-type: none"> • The unique identification number of a batch • Country of origin of the waste/residue • Name and address of the company 	The delivery notes for incoming and outgoing material contain the required information.			

Requirements	Verification guidance	Evidence/documents	Findings	Conformity	
				No	Yes
	<p>where the waste / residue originates (point of origin) (incoming delivery notes)</p> <ul style="list-style-type: none"> Name and address of the interface (only for delivery notes for outgoing waste / residues) Name and address of the recipient Date of issue Number of the contract of purchase corresponding to the delivery (outgoing deliveries) The type of incoming waste/residue according to § 7, paragraph 1 of the 36th BImSchV and the list of the BLE The amount in t or m³ Information if the disaggregated default value for greenhouse gases is used Greenhouse gas emissions of the biomass kg CO_{2eq} per kg biomass Means of transport (only if individual GHG calculation is applied) Distance of transport from the point of origin to the interface (only if individual GHG calculation is applied) 				
Does the traceability comply with the principles of product identity and does it allow to establish a traceable link between the records within the inventory management system and each corresponding physical delivery?	<p>Verify if a certain quantity of material according to § 7, paragraph 1 of the 36th BImSchV that has been produced or collected under practically identical conditions from practically identical raw material within a limited period of time (batch) can be traced back to a group of economic operators.</p> <p>The following shall be considered:</p> <ul style="list-style-type: none"> Each batch has to be given a unique identification number and has to be entered into the inventory management system Under this ID-number, the type of material (classification according to the material from § 7, paragraph 1 	<p>Proofs exist in form of written or electronic delivery notes, invoices, other shipping documents or electronic data processing records.</p> <p>The proofs for traceability are complete and comply with the requirements.</p> <p>The location of individual batches can be traced back at each</p>			

Requirements	Verification guidance	Evidence/documents	Findings	Conformity	
				No	Yes
	<p>no. 1 to 4 of the 36th BImSchV), the amount of the batch in kg or liter and the time of income must be documented.</p> <ul style="list-style-type: none"> All delivery notes, invoices or other shipping documents have to be provided with this ID-number as well as with all information concerning the material When forwarding the material, this information as well as the time of departure (delivery) have to be documented For intra-company processes, the conversion rates as well as the resulting quantity changes have to be assigned to each single batch The documentation must allow to show at each moment where a batch of material is (or was) located If different batches of the same material are mixed during intra-company processes, a new ID-number can be allocated if the traceability to the individual original batches can be ensured 	<p>moment based on the documentation.</p> <p>Indicated quantities of incoming and outgoing waste / residues are consistent and can be validated.</p> <p>Records are stored 10 years. Records start at the moment of the preparation of the documents or, in case of a transfer at the moment of the receipt of the goods.</p>			
Is ensured that mixing sustainable material and non-sustainable material is excluded?	Verify if sustainable and non-sustainable materials are being physically stored separately and that no mixing occurs.	Sustainable and non-sustainable materials are stored separately. No mixing occurs.			
Have the delivery notes for outgoing batches been issued within the validity period of the certificate of the first gathering point?	Compare the “oldest” and the “most recent” delivery note with the validity period of the certificate.	Dates are within the validity period of the certificate			
Is ensured that waste /residues are not produced on purpose and that the requirement to avoid waste is fulfilled according to § 5, paragraph 1, sentence 1 No. 3 of the BImSchG?	In order to avoid the production of waste/residues on purpose, a plausibility check of the quantities collected from the points of origin has to be conducted. Check if the quantities collected correspond to the typical quantities of identical companies. Check if the quantities collected correspond to the size and type of the point	Contracts, invoices, delivery documents for quantities collected at the points of origin, self-declarations of the points of origin, reports about the collected quantities. Contracts, invoices,			

Requirements	Verification guidance	Evidence/documents	Findings	Conformity	
				No	Yes
	of origin, and if they validate the requirement of avoiding waste.	delivery documents for outgoing quantities. A plausibility check for the requirement of avoiding waste has been carried out and can be verified.			
Is ensured that first gathering points (according to § 2, paragraph 3, No. 1 b Biokraft-NachV) (additionally to the certification audit) are controlled at least three times per year on-site (for small entities only every 12 months and for micro entities every 15 months) by the certification body?	<p>Check if the requirements according to § 7 of the 36th BImSchV are regularly controlled and met. The controls have to be carried out reasonably and evenly spread over the year (e.g. quarterly). During the control, a sample of the points of origin has to be checked. The sample control of the points of origin is divided into:</p> <ul style="list-style-type: none"> • An on-site check at the point of origin • An on-site bookkeeping examination (at the first gathering point) <p>The sample size is defined depending on the number of points of origin and the risk assessment.</p>	The relevant controls have been carried out and documented. Reports of controls, that were reasonably and evenly spread over the year, are available.			
Has a risk assessment been carried out?	<p>Evaluate the risk, taking into account the following criteria for the points of origin and, if applicable, for upstream collecting points/warehouses that act on behalf of the first gathering point:</p> <ul style="list-style-type: none"> • Is the documentation complete? • Is the documentation available? • Geographical proximity to the first gathering point • Are the addresses complete and can they be validated? • The quantities delivered correspond to the typical quantities delivered by comparable operations. • No suspicious facts/no hints for irregularities <p>Classify the risk according to the risk categories:</p> <ul style="list-style-type: none"> • regular • medium 	The risk has been evaluated in a well-balanced way and has been documented.			

Requirements	Verification guidance	Evidence/documents	Findings	Conformity	
				No	Yes
	<ul style="list-style-type: none"> • high <p>Note: If more than two of the criteria are answered with “no“, the risk has at least to be classified as “medium“. The auditor can apply a “high” risk level according to his individual risk assessment or if one of the items can be regarded as critical.</p>				
Has the sample size for the bookkeeping examination and the on-site check of points of origin been calculated?	Calculate the sample size, taking into account the risk assessment according to the table at the end of this template.	The sample size has been calculated according to the table at the end of template 3 and has been documented.			
Have points of origin been selected according to the sample for the bookkeeping examination?	<p>Select the points of origin for the bookkeeping examination with regard to the following characteristics:</p> <ul style="list-style-type: none"> • Type of product • Company type of the points of origin (e.g. fast food restaurant, bakery, system catering, industrial processing, communal collecting point) • Quantities delivered • Country (location) of the point of origin • Suspicious facts/ hints for irregularities <p>The sample has to be calculated based on the total number of points of origin (it is not possible to exclude certain companies from the sample). If the points of origin differ in the above mentioned characteristics, at least one business per characteristic has to be chosen for the control (if possible)</p>	The points of origin for the bookkeeping sample were selected in a well-balanced way according to the circumstances, and their names have been documented.			
Have points of origin been selected according to the sample for the on-site control?	<p>Select the points of origin for the on-site control with regard to the following characteristics:</p> <ul style="list-style-type: none"> • Types of product • Company type of the points of origin (e.g. fast food restaurant, bakery, system catering, industrial processing, communal collecting points) • Quantities delivered 	The points of origin for the on-site sample were selected in a well-balanced manner according to the circumstances and are documented with their names.			

Requirements	Verification guidance	Evidence/documents	Findings	Conformity	
				No	Yes
	<ul style="list-style-type: none"> Country (location) of the point of origin Suspicious facts/ hints for irregularities <p>The selection of the companies for the on-site control depends on the auditor's evaluation and is carried out based on the bookkeeping sample. The on-site sample shall represent companies with different characteristics (different type of company, product, quantities delivered etc). In case of communal collecting points, at least one communal collecting point must be inspected.</p>				
Has a plausibility check been realised during the sample's bookkeeping examination, validating the quantities delivered by the selected point of origin?	Check the totally delivered quantity (delivered since the last control of the first gathering point) of the selected point of origin, on the basis of reporting / delivery notes or other documents.	Delivery notes, invoices, waste transfer notes etc. validate the total quantity of waste/residues of the selected point of origin.			
Have all on-site checks and bookkeeping examinations of the sample of points of origin been positive, and has been proven that the requirements of the 36th BImSchV have been met?	Check if the bookkeeping examinations and the on-site checks for all points of origin included in the sample have been positive and consistent.	All controls have been positive and consistent.			
Has the sample size of collecting points / warehouses depending on the first gathering point been calculated?	<p>Calculate the sample size according to the risk assessment:</p> <ul style="list-style-type: none"> regular risk=5% medium risk=7,5% high risk= 10% <p>The result has to be rounded up.</p>	The sample size has been calculated and documented.			
Have dependent collecting points/warehouses been selected according to the sample?	<p>When selecting the sample, at least the following criteria shall be considered:</p> <ul style="list-style-type: none"> Company size Geographical proximity to the first gathering point Suspicious facts / hints for irregularities <p>The sample has to be calculated on the basis of all collecting points/warehouses depending on the first gathering point.</p>	The collecting points/warehouses have been selected in a wellbalanced way according to the circumstances and their names have been documented.			

Requirements	Verification guidance	Evidence/documents	Findings	Conformity	
				No	Yes
Have all dependent collecting points/warehouses of the sample been controlled and do they meet the requirements of the 36th BImSchV?	Check if all dependent collecting points/warehouses of the sample have been controlled and if they meet the requirements of the 36th BImSchV. Note: For each company checked, template 6 has to be completed and duplicated, if necessary.	All controls have been carried out with a positive result and have been documented.			

Calculation of sample size						
Number of points of origin	Bookkeeping examination at the collector (first gathering point)			On-site checks at the points of origin		
	Inspection level			Inspection level		
	I (regular)	II (medium)	III (high)	I (regular)	II (medium)	III (high)
2 to 8	2	2	3	2	2	3
9 to 15	2	3	5	2	3	5
16 to 25	3	5	8	3	5	7
26 to 50	5	8	13	5	7	7
51 to 90	5	13	20	5	7	7
91 to 150	8	20	32	7	7	7
151 to 280	13	32	50	7	7	7
281 to 500	20	50	80	7	7	9
501 to 1.200	32	80	125	7	9	11
1.201 to 3.200	50	125	200	7	11	14
3.201 to 10.000	80	200	315	9	14	18
10.001 to 35.000	125	315	500	11	18	22
35.001 to 150.000	200	500	800	14	22	28
150.001 to 500.000	315	800	1.250	18	28	35
500.001 and more	500	1.250	2.000	22	35	45

ISCC DE Audit Procedures	First Gathering Point Waste / Residues (36th BImSchV)	Template No. 4:	Greenhouse gas emissions
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Ref. No. ISCC 205	Requirements	Verification guideline	Evidence / documents	Findings	Conformity	
					No	Yes
4.1	Are the GHG values of incoming waste/residues documented at the first gathering point? Note: only transport emissions are relevant, as waste and residues do not have own emissions.	Verify whether for all incoming waste / residues, the GHG value (disaggregated default value or actual value) is available.	Delivery notes; documentation of GHG values			
4.1 (1)	Is the GHG information entirely based on disaggregated default values?	Check if the GHG information clearly shows on which type of value it is based on.	Documentation of GHG values for incoming material; delivery notes; self-declarations of the points of origin			
4.1 (2)	Is the GHG information for incoming biomass entirely based on actual values?	Check if the disaggregated default values have been selected correctly, if they correspond to the delivered raw material and if they were taken from the values of the BiokraftNachV and the BLE guideline "Sustainable Biomass Production" or from the Directive 2009/28/EC.				
4.1 (3)	Is the GHG information based on a combination of actual values and disaggregated default values and is this documented properly?	Check if disaggregated default values were indicated in emissions per ton of product (see also Annex 1 in ISCC 205).				
4.2.5	Have the GHG emission values from transport from the points of origin up to the first gathering point been taken into account and were they determined correctly? If no sustainable material with GHG values has been transported so far (1. audit) a respective calculation procedure for determining transport emissions must have been implemented (only relevant, if the disaggregated default value for transport is not used).	Verify whether the following information is available and plausible: - Transport distance loaded and empty - Means of transportation - Amount of transported material	- List of suppliers and their addresses - Delivery documents - Weighbridge documents Statements from suppliers or transport company and documentation on distances of transport unloaded			
		Verify whether the following information is available: - Emission factor fuel - Fuel consumption loaded - Fuel consumption empty	Documentation of the information and source as well as year of publication if data comes from literature. Transparent documentation			

Ref. No. ISCC 205	Requirements	Verification guideline	Evidence / documents	Findings	Conformity	
					No	Yes
			of actual data (e.g. fuel consumption) and their determination			
	If average annual values were used for transport (distances, fuel consumption, type of transport), has the calculation been documented in a comprehensible manner?	Check average distances used as well as transport types and fuel consumption. Check for plausibility regarding the area of collection of the first gathering point.	- List of all suppliers and their address Reports on incoming goods			

ISCC DE Audit Procedures	First Gathering Point Waste / Residues (36th BImSchV)	Template No. 5:	Dependent collecting point / warehouse
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Risk level (see also template 3)	Requirement for audit intensity
High	10% of the collecting points / warehouses delivering to the first gathering point are audited according to template 5
Medium	7,5% of the collecting points / warehouses delivering to the first gathering point are audited according to template 5
Regular	5% of the collecting points / warehouses delivering to the first gathering point are audited according to template 5

Information about the audited dependent collecting point / warehouse of waste / residues according to the 36th BImSchV	
1	Company name
2	Address of the operational unit
3	Country
4	Type of operational unit
5	Name of responsible unit manager
6	Date of control

Requirements	Verification guidance	Evidence/documents	Findings	Conformity	
				No	Yes
Do the quantities for incoming waste/residues correspond to the periodical reporting?	Compare indicated quantities, any deviation shall be proved on the basis of corresponding documents (e.g. loss of weight by removing foreign objects like forks etc.)	Indicated quantities are consistent.			
Does the information on incoming and outgoing delivery notes comply with the requirements?	Verify if the delivery notes for waste and residues contain the following information (has only be checked during the 1st audit if material has already been delivered): <ul style="list-style-type: none"> • Unique identification number of each batch • Country of origin of the waste/residue • Name and address of the company where the waste/residue incurs (incoming delivery notes) • Name and address of the interface (only delivery notes for outgoing waste/residues) • Name and address of the recipient • Date of issue 	The delivery notes for incoming and outgoing material contain all relevant information.			

Requirements	Verification guidance	Evidence/documents	Findings	Conformity	
				No	Yes
	<ul style="list-style-type: none"> • Number of the contract of purchase corresponding to the delivery (outgoing deliveries) • Type of incoming waste/residue according to § 7, paragraph 1 of the 36th BImSchV and the list of the BLE • Amount in t or m³ • Information if the disaggregated default value for greenhouse gases is used • Greenhouse gas emissions of the biomass kg CO₂eq per kg biomass • Means of transport (only if individual GHG calculation is applied) • Distance of transport from the point of origin to the interface (only if individual GHG calculation is applied) 				
Does the traceability comply with the principles of product identity and does it allow to establish a traceable link between the records within the inventory management system and each corresponding physical delivery?	<p>Verify if a certain quantity of material according to § 7, paragraph of the 36th BImSchV that has been produced or collected under practically identical conditions from practically identical raw material within a limited period of time (batch) can be traced back to a group of economic operators.</p> <p>The following shall be considered:</p> <ul style="list-style-type: none"> • Each batch of material according has to be given a unique identification number and has to be entered into the inventory management system • Under this ID-number, the type of material (classification according to the material from § 7, paragraph 1 no. 1 to 4 of the 36th BImSchV), the amount of the batch in kg or liter and the time of income must be documented. • All delivery notes, invoices or other shipping documents have to be provided with this ID-number as well as 	<p>Proofs exist in form of written or electronic delivery notes, invoices, other shipping documents or electronic data processing records.</p> <p>The proofs for traceability are complete and comply with the requirements.</p> <p>The location of individual batches can be traced back at each moment based on the documentation.</p> <p>Indicated quantities of incoming and outgoing waste / residues are consistent and can be validated.</p>			

Requirements	Verification guidance	Evidence/documents	Findings	Conformity	
				No	Yes
	<p>with all information concerning the material</p> <ul style="list-style-type: none"> • When forwarding the material, this information as well as the time of departure (delivery) have to be documented • For intra-company processes, the conversion rates as well as the resulting quantity changes have to be assigned to each single batch • The documentation must allow to show at each moment where a batch of material is (or was) located • If different batches of the same material are mixed during intra-company processes, a new ID-number can be allocated if the traceability to the individual original batches can be ensured 	<p>Records are stored 10 years. Records start at the moment of the preparation of the documents or, in case of a transfer at the moment of the receipt of the goods.</p>			
Is ensured that mixing sustainable and non-sustainable material is not possible?	Verify if sustainable and non-sustainable materials are physically stored separately and that no mixing occurs.	Sustainable and non-sustainable materials are stored separately. No mixing occurs.			
Have the delivery notes for outgoing batches been issued within the validity period of the certificate of the first gathering point?	Compare the „oldest“ and the “most recent” delivery note with the validity period of the certificate.	Dates are within the validity period of the certificate.			

ISCC DE Audit Procedures	First Gathering Point Waste / Residues (36th BImSchV)	Template No. 6:	Action plan
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No.	Requirement/Finding	Action/Measure	Implementation until when (within 40 days)	Measure implemented	
				No	Yes
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					

Place, Date, Signature Auditor

Place, Date, Signature Client