

ISCC Audit Procedures for Warehouses/ Suppliers 1.03

Warehouses or suppliers that store or transfer biomass, liquid biomass or biofuels

No.	Template	Remarks	Risk level	Audit Intensity	Page
1	Basic data			Not relevant	2
2	Management system	Risk assessment according ISCC 207		Not relevant	3
3	Traceability and mass balance	Within the risk assessment the risk of a flawed documentation has to be evaluated The risk level determines the audit intensity.	High	The documents of three successive months should be checked completely	9
			Medium	The documents of one month should be checked completely and random samples should be taken from three successive months	
			Regular	Documents taken from random samples of three successive months should be checked	
4	Non-conformity list	Defined list of all points marked „no“ in the column Conformity.		Not relevant	19

Warehouses or suppliers that store or transfer biomass, liquid biomass or biofuels		
1	Country	
2	Company name	
3	Location and address	
4	ISCC registration No.	(is required prior to the audit)
5	Name of responsible manager	
6	Name of relevant service providers/ subcontractors	
7	Name of certification body	
8	Registration No. certification body	
9	Name of auditors	
10	Date of audit	

General guidelines:

The procedures for warehouses/ suppliers contain three templates which should be used by the auditor when conducting the audit. The risk of a flawed documentation will be evaluated in terms of risk levels high, medium and regular based on the procedures described in Template 2, page 9 according to ISCC 207. The risk level will drive audit intensity (see also page 1 and 9). If the warehouse is working on behalf of different customers, all relevant requirements (e.g. calculation of mass balance) must be done separately for each customer. It is also possible to only audit the warehouse for one particular customer. For all warehouses/ suppliers of all steps in the value chain after the first gathering point a minimum of 5% of all relevant warehouses must be physically audited by the certification body. Figures have to be rounded up.

Some requirements of the templates will not or only be partly relevant as at the point in time of the first audit a document history (e.g. proof of sustainability, delivery notes for sustainable biomass) may not be available and therefore reporting, mass balance calculation and other elements can only be checked with respect to methodology and „calculation mechanics“. These requirements are marked with „(X)“ for „requirements partly relevant“ and „X“ for „requirements not relevant“.

It is mandatory to mark under the category „conformity?“ either the column „yes“ (conformity) or „no“ (non conformity) of the template. In every case of „no“ the auditor has to explain the decision in column „findings“. Every „no“ requires the definition of corrective measures, which have to be implemented within 40 days (see template 4). Implementation has to be verified by the auditor and is a prerequisite for issuance of the statement of conformity. If the requirements are not fulfilled the certification body is obliged to send a copy of the audit report to ISCC and the competent authority without delay. These cases will be published on the ISCC website (only accessible for ISCC members, registered companies and certification bodies).

Note: The procedures can also be used for the audit of suppliers after the last interface which, outside of Germany, supply sustainable products and for this purpose split or merge batches of sustainable products for which proofs of sustainability are available. For the distribution in Germany it is mandatory to use the BLE database Nabisy to split or merge batches of sustainable products. For these cases an audit of the warehouses/ suppliers is not necessary.

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	Does not apply: x Applies partially: (x)			Findings	Conformity?	
				1. Audit	residues	old plant		No	Yes
4.1.1, ISCC 207	Is the management system sufficient with respect to type, complexity and amount of work that needs to be conducted and are the factors of risk management considered within the design of the management system?	Verify whether the management system (documents, intranet etc.) covers all sustainability requirements for all relevant procedures and languages and whether risk factors like for example expertise, qualification and training of employees and suppliers are sufficiently taken into account.	Documentation of the management system and interviews of personnel						
4.1.2.1	Have sustainability requirements been made available to all relevant employees of the site, service providers and other interested parties?	Verification of distribution lists and emails, requests of documents at employees and relevant service providers	Distribution lists, relevant documents of the management system						
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?	Verify responsibilities for critical control points like incoming and outgoing materials, warehouse bookkeeping, weighbridge, logistics, sales and distribution, quality control etc.	Organization chart, job descriptions, description of responsibilities in the management system, interview of personnel.						
4.1.2.2	Have employees been	Verify responsibilities and	Documents and						

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	Does not apply: x Applies partially: (x)			Findings	Conformity?	
				1. Audit	residues	old plant		No	Yes
	appointed that are responsible for the development and updating of the management system and the documents?	updating procedures	distribution lists, updating procedures, organization charts, job descriptions, description of responsibilities in the management system						
4.1.2.2	Have employees been appointed that are responsible for the internal verification of the sustainability requirements?	Verify responsibilities and authorizations	Organization charts, job description, description of responsibilities in the management system, interviews of personnel						
4.1.2.2	Has an internal verification taken place by the employees named above?	Visual inspection of verification report (inspection should take place at least once a year)	Verification report, action plan, progress report	(x)					
4.1.6	Did reviews of the verification report take place?	Verification whether the management has verified the verification report (should take place at least once a year)	Review report, review protocols, interview management personnel	(x)					
4.1.2.2, ISCC 203, 204 and 205	Are sufficient procedure descriptions with respect to sustainability requirements available for all critical control points?	Verification of procedure descriptions (e.g. with respect to traceability, mass balance etc.) at critical control points like intake, off take, warehouse bookkeeping, weighbridge, logistics, sales	Material flow chars, procedure descriptions, job descriptions, responsibilities, task descriptions, general tasks and conditions in						

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	Does not apply: x Applies partially: (x)			Findings	Conformity?	
				1. Audit	residues	old plant		No	Yes
		and distribution, quality assurance	contracts with service providers						
4.1.5.1	Did trainings take place that cover the sustainability requirements at critical control points?	Verify training material and plans and whether the relevant employees participated in the trainings	Training plans, training material, distribution lists, emails, list of participants, interview personnel	(x)					
4.1.5.2	Are the essential infrastructure and technical facilities in place and running at the critical control points?	Verify whether weighbridges, flow meters, sensors, measuring devices etc. are available and fully functional, in particular in the area of site gate, silos, tanks, warehouse etc.	Weighbridge protocol, sensor information/ reports, measurement reports, process computer displays, computer report on process parameters, filling levels etc.						
4.1.4	Are the following documents, papers, reporting system, information, and data available?	Documents should be requested prior to the audit. If certain documents (e.g. weighbridge protocols) should not be available continuously due to the large amounts, it should be ensured that availability of a sample is guaranteed promptly.	Operating licence, warehouse layout, silo layout, tank layout, silo capacity, tank capacity						
			Latest and signed ISCC terms of use. Check www.iscc-system.org						
			Weighbridge protocol, bill of lading or other transit documents for incoming and outgoing sustainable material						
			List of all suppliers of incoming sustainable	(x)					

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	Does not apply: x Applies partially: (x)			Findings	Conformity?	
				1. Audit	residues	old plant		No	Yes
			products						
			Periodical reporting on incoming sustainable material (periodical, annually)	(x)					
			Periodical reporting on opening and ending inventory in the storage for sustainable material	(x)					
			Contracts with suppliers of incoming sustainable material	(x)					
			List of all recipients of outgoing sustainable material	(x)					
			Periodical reporting on outgoing sustainable material (periodical, annually)	(x)					
			Periodical reporting on opening and ending inventory in the storage for outgoing sustainable material	(x)					
			Contracts with recipients of outgoing sustainable material	(x)					
			Contracts with						

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	Does not apply: x Applies partially: (x)			Findings	Conformity?	
				1. Audit	residues	old plant		No	Yes
			relevant service suppliers						
			Delivery notes, respectively proof of sustainability or partial proofs of sustainability on outgoing sustainable material	(x)					
			Delivery notes, respectively proof of sustainability or partial proofs of sustainability on incoming sustainable material	(x)					
			Mass balance system/ calculation	(x)					
			GHG calculation (in cases default values are not used or material with different GHG values is mixed)						
			Report and action plan from last audit	x					
			Report and action plan of the last internal verification	(x)					
4.1.4	Are the above mentioned documents kept for at least ten years?	Compare the “oldest” and latest documents with data from the ISCC registry (in	ISCC Registry, Documents are from the first audit or at	x					

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	Does not apply: x Applies partially: (x)			Findings	Conformity?	
				1. Audit	residues	old plant		No	Yes
		cases of doubts)	least ten years old						
4.1.7	Are documentations treated confidentially and not made accessible to third parties?	Verify that no access of third parties to confidential documents, information, data bases etc. is possible	Distribution lists, Emails and Access authorizations to data bases	(x)					
4.1	Did the risk assessment take place based on the above mentioned documents, reports, information and data?	Is done by the auditor. Regular risk: above-mentioned documents are accurately managed, up to date, complete and accessible without problems. Medium risk: above mentioned documents are not managed accurately and are not accessible without problems High risk: above mentioned documents are not up to date and not complete.	Evaluation and declaration of regular, medium or high risk						

Audit Procedures **Warehouses/ Suppliers** **Template No. 3: Traceability and Mass Balance System**

Risk level (s.a. template 2, page 10, 4.1)	Audit intensity
High	Documents of three successive months should be checked completely
Medium	Documents of one month should be checked completely and random samples should be taken from three successive months
Regular	Random samples should be taken from three successive months

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	Does not apply: x Applies partially: (x)			Findings	Conformity?	
				1. Audit	Residue	Old plant		No	Yes
4.2.1.1	Is the information on the list of suppliers of incoming sustainable products complete?	Verify whether the list includes name, address, certification system, system ID number and name of personnel in charge of sustainability.	List of suppliers includes the relevant information	(x)					
4.2.1.1	Is a delivery note, proof of sustainability or partial proof of sustainability attached to the incoming sustainable product?	Verify the incoming sustainable product according to risk category. Compare delivery notes, proofs of sustainability or partial proofs of sustainability with reported amounts in the reporting system.	Amounts from reporting system and information on delivery notes, proofs of sustainability or partial proofs of sustainability are consistent.	x					
4.2.1.1	Does information from weighbridge protocols match with information from delivery notes, proofs of sustainability or partial proofs of sustainability?	Compare weighbridge protocols and delivery notes, proofs of sustainability or partial proofs of sustainability for sustainable products, in particular with respect amounts and data from	Amounts and data on both documents are consistent.	(x)					

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	Does not apply: x Applies partially: (x)			Findings	Conformity?	
				1. Audit	Residue	Old plant		No	Yes
		the supplier (deviation of 0.5% is allowed, larger deviations will require explaining documentation)							
4.2.1.1	Do the dates of the delivery notes, proofs of sustainability or partial proofs of sustainability for sustainable products match with the validity of the certificate/ statement of conformity of the supplier?	Compare dates on “latest” and “oldest” delivery order with validity of the certificate/ statement of conformity	Dates are within the validity of the certificate	x	x				
4.2.1.1	Are the quantities of the supplied sustainable products consistent with the amounts fixed in contracts?	Compare quantities from the reporting system with contract details. Consider that contract amounts can be split up to different deliveries and that surplus or smaller amounts (based on a respective accounting) are possible.	Stated amounts are consistent	(x)					
4.2.1.1	Do the amounts on the delivery notes, proofs of sustainability or partial proofs of sustainability for sustainable products match with the periodical reporting system?	Compare the amounts from the reporting system and delivery notes, proofs of sustainability or partial proofs of sustainability. Deviations of up to 0.5% are allowed, higher deviations will require explaining documentations.	Stated amounts are consistent	(x)					
4.2.1.1 4.2.1.3	Do statements about relevant service providers	Compare statements on service providers with invoiced services,	Information (from table, calculations	(x)					

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	Does not apply: x Applies partially: (x)			Findings	Conformity?	
				1. Audit	Residue	Old plant		No	Yes
	match with actual payments to service providers?	e.g. distances for GHG calculation and invoiced transport service etc., if applicable.	etc.) and invoiced services are consistent						
4.2.1.1	Does the information on delivery notes, proofs of sustainability or partial proofs of sustainability for sustainable products fulfil the requirements?	<p>Verify whether the documents contain the following information: (during the first audit this must only be verified if sustainable products are already available):</p> <ul style="list-style-type: none"> - If applicable, the unique identification number ([2-digit certification system ID]-[3-digit certification body ID]-[8-digit certificate*-No.]-[8-digit serial No.], * respectively registration No. of Statement of Conformity of the supplier - Contract number belonging to the delivery - Country of origin of the biomass - Name and address of the supplier - Name and address of the recipient - Date of issue - Type of incoming 	Delivery orders for sustainable products contain the required information	(x)	(x)				

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	Does not apply: x Applies partially: (x)			Findings	Conformity?	
				1. Audit	Residue	Old plant		No	Yes
		<ul style="list-style-type: none"> sustainable product - Statement whether produced from wastes or residues - The amount in tons or m³ of the incoming sustainable product - Information whether the incoming sustainable product comes from an „old unit“ (grandfathering clause) - Information whether disaggregated GHG default value is used - GHG value in kg CO₂eq per ton of incoming sustainable product - Mode of transport - Transport distance from supplier to interface (not applicable if included in GHG calculation of the interface) 							
4.2.1.3	Does the list of all recipients of outgoing sustainable products include names and addresses?		List contains the respective information	(x)					
4.2.1.3	Are delivery notes, proofs	Compare amounts from the	Amounts are	x					

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	Does not apply: x Applies partially: (x)			Findings	Conformity?	
				1. Audit	Residue	Old plant		No	Yes
	of sustainability or partial proofs of sustainability attached to all outgoing sustainable products?	delivery notes, proofs of sustainability or partial proofs of sustainability with the amounts from the reporting system for outgoing sustainable products. Deviations of up to 0.5% are allowed. Higher deviations must be substantiated by documentations.	consistent, for all deliveries a delivery note, proof of sustainability or partial proof of sustainability has been issued.						
4.2.1.3	Do amounts and data from reporting system match weighbridge protocols (respectively other documents, e.g. ullage reports of independent inspections etc.) for outgoing sustainable products?	Verify reporting system and weighbridge protocols (respectively other documents, e.g. ullage reports from independent inspections) with respect to consistency of amounts and data.	Amounts and data are consistent	(x)					
4.2.1.3	Have delivery notes, proofs of sustainability or partial proofs of sustainability been issued within the validity period of the certificate of the interface?	Compare the „oldest“ with the latest delivery note, proof of sustainability or partial proof of sustainability with the validity period of the certificate.	All issue dates are within the validity period.	x					
4.2.1.3	Do the amounts of outgoing sustainable products match the contractually agreed amounts?	Compare amounts from the reporting system with content of the contracts. Consider that amounts agreed upon in the contracts can distributed to multiple deliveries and that	Amounts are consistent	(x)					

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	Does not apply: x Applies partially: (x)			Findings	Conformity?	
				1. Audit	Residue	Old plant		No	Yes
		surplus or smaller amounts (based on a respective accounting) are possible.							
4.2.1.3	Does the amount of annual outgoing sustainable product match the sum of incoming sustainable product in the same period?	Compare the amounts for twelve months of the respective periodical reporting system. For the comparison the conversion factor from the production report for the respective period must be used. Deviations of up to 0.5% are allowed.	The amount of outgoing sustainable product is smaller or equal to the amount of incoming product (multiplied with the conversion factor for this period).	(x)					
4.2.1.3	Is information on delivery orders, proofs of sustainability or partial proofs of sustainability complete?	Verify whether the following information is available for delivery notes, (for proofs of sustainability or partial proofs of sustainability the format from the sustainability orders must be used): <ul style="list-style-type: none"> - The unique identification number ([2-digit certification system -ID]-[3-digit certification body-ID]-[8-digit certificate*-No.]-[8-digit serial No.], * respectively registration number of 	Delivery notes, proofs of sustainability or partial proofs of sustainability for outgoing sustainable products contain all relevant information	(x) Sample/forms for delivery notes, proofs of sustainability or partial proofs of sustainability are available					

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	Does not apply: x Applies partially: (x)			Findings	Conformity?	
				1. Audit	Residue	Old plant		No	Yes
		statement of conformity - The respective purchase contract for the delivery - Country of origin of the biomass - Name and address of the warehouse/ supplier - Name and address of recipient - Issue date - Type of outgoing sustainable product - Information whether product is produced from waste or residue - The amounts in tons or m ³ of the outgoing sustainable products - Statement whether the outgoing sustainable product comes from an „old“ unit (grandfathering clause) - Statement whether the GHG default value is being used - GHG emission value in kg CO _{2eq} per ton - For proofs of sustainability or partial							

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	Does not apply: x Applies partially: (x)			Findings	Conformity?	
				1. Audit	Residue	Old plant		No	Yes
		proofs of sustainability in addition the following information is required: <ul style="list-style-type: none"> ○ For blends the respective parts of the blend, if applicable ○ Energy content in MJ ○ Statement that the sustainable product fulfils the requirements from §§ 4-7 of the German sustainability ordinances ○ GHG reduction in g CO_{2eq}/MJ ○ Fossil reference value in gCO_{2eq}/MJ ○ Statement in which countries or regions the sustainable product (after transport) can still fulfil the required GHG reduction (not relevant if the default value is being used) 							
4.2.1.3	Was the mass balance	Conduct respective control	Result B is smaller	(x)					

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	Does not apply: x Applies partially: (x)			Findings	Conformity?	
				1. Audit	Residue	Old plant		No	Yes
and ISCC 204, 4.3	calculated correctly?	calculations based on the reporting system: Add to the inventory of sustainable product at the beginning of a period multiplied with the conversion factor for this period the incoming sustainable product (for the entire period) multiplied by the conversion factor for this period and add the inventory of sustainable product at the beginning of the period (result A). Determine the amount of the outgoing sustainable products leaving the interface (result B).	or equal to result A						
ISCC 204, 4.1.3.1	Were GHG emissions from transport of the sustainable product from the supplier to the interface taken into account?	Not necessary in the case of the last interface if it uses GHG default values. In the case of static supply chains that do not change over time and where GHG emissions for transport are summed up in an annual average for all incoming sustainable products the verification takes place according to template 4. In cases of individual GHG calculations or if disaggregated default values are used, the GHG emissions must be calculated	Emission factor and fuel consumption correctly chosen, correct calculation	(x)					

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	Does not apply: x Applies partially: (x)			Findings	Conformity?	
				1. Audit	Residue	Old plant		No	Yes
		based on transport distance, fuel consumption and fuel emission factor (see also ISCC 205). Transport emissions must be added to GHG emissions of incoming sustainable material (s.a. statement on delivery note).							
ISCC 204, 4.1.3.2	Have the different GHG values of incoming sustainable materials been balanced correctly?	Verify whether the calculation of the weighted average according to ISCC 204, 4.1.3.2 was done correctly. Consider that for incoming material with different GHG values it is also possible to use the worst value for all products as long as this value does not exceed the respective maximum emission values.	Correct balancing of emissions	(x)	x				

No.	Requirement/ Finding	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