

ISCC Audit Procedures warehouse / supplier according to the 36th BImSchV (up to the last interface)

No.	Template	Remarks	Page
1	Basic data	Basic data of the entity to be audited	2
2	Traceability	Template for companies using (trading/storing) waste and/or residues or products based on waste/residues according to the 36th BImSchV. For eligibility of double counting according to the 36th BImSchV, traceability according to the principles of product identity shall be ensured (not according to the principles of mass balance). This applies up to and including the last interface. Starting with products leaving the last interface up to the unit that has to fulfil the biofuel quota, the traceability may be controlled according to the principles of mass balance	3
3	Action plan	List of non-conformities and definition of corrective actions	7

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		Warehouse / supplier Waste / Residues (36th BImSchV)	Template No. 1:	Basic data
1	Company name			
2	Address of the operational unit			
3	Country			
4	ISCC registration number	(is required prior to the audit; otherwise, the audit cannot be carried out)		
5	Type of operational unit			
6	Name of responsible unit manager			
7	Individual calculation of greenhouse gas emissions	yes: <input type="checkbox"/> no: <input type="checkbox"/> (use of greenhouse gas default values)		
8	Names of relevant service providers / subcontractors			
9	Name of certification body			
10	BLE Number of the certification body			
11	Name of the auditor(s)			
12	Date of audit			

General guidelines:

These audit procedures for warehouses/suppliers in the area of waste/residues shall be applied in case waste and/or residues for the production of biofuels or liquid biomass according to § 7 of the 36th BImSchV are traded and/or stored, up to the “last interface” according to § 2, paragraph 3, no. 3 of the Biokraft-NachV. A control of all independent warehouses/suppliers of material according to the 36th BImSchV up to the last interface is mandatory. The present audit procedures must be used on a supplementary basis additionally to the regular ISCC audit procedures for warehouses/suppliers. Apart from the specifications described in these procedures for the area of waste/residues according the 36th BImSchV, the ISCC system documents are valid. See in particular documents ISCC 205 (GHG emissions calculation methodology and GHG audit) and ISCC 206 (Regulations for the issue of Proofs of Sustainability). For all materials according to § 7 of the 36th BImSchV, the principles of product identity apply up to and including the last interface; thus, the principles of mass balance in document 203 do not apply. Traceability according to the principles of product identity has to establish a traceable link between records in the inventory management system and the respective physical delivery. Starting with the outgoing goods at the last interface up to the unit that has to comply with the biofuel quota obligation, the traceability can be controlled according to the principles of mass balance. For warehouses/suppliers after the last interface, the regular audit procedures for warehouse/supplier (not according to the 36th BImSchV) shall be applied.

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. 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, 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 3) that have to be implemented within 40 days by the company and controlled by the auditor. Not until then, a certificate (statement of conformity) 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 to 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	Warehouse / Supplier Waste / Residues (36th BImSchV)	Template No. 2:	Traceability
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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.			
Have all upstream interfaces, traders and suppliers of waste and residues been certified according to an appropriate certification system according to the 36th BImSchV by an appropriate certification body recognised by the BLE?	Verify on the basis of the list if at the moment of incoming deliveries, valid certificates of the suppliers were available. Verify if these certificates were issued by recognised and appropriate certification bodies. Note: Collectors/warehouses acting solely on behalf of a certified first gathering point and who do not gain property (ownership) of the goods do not need to be certified. They are controlled within a sample of at least 5% during the certification of respective first gathering point.	At the time of delivery, all traders and suppliers were certified according to an appropriate certification system. The issuing certification bodies have been recognised as appropriate by the BLE.			
Is ensured, that all deliveries of material according to the 36th BImSchV are only coming from first gathering points which have been certified until 31 May 2013 the latest?	Check if all first gathering points delivering material according to the 36th BImSchV have been certified according to a certification scheme recognized for the 36th BImSchV until 31 May 2013 the latest. Compare the date of delivery with the date of the certificate.	Certificates, websites of certification schemes, delivery documents			
Do the quantities indicated for incoming material (according to the 36th BImSchV) match with the periodic reporting system?	Compare indicated quantities; any deviation shall be proved by corresponding documents (e.g. loss of weight by removing foreign objects like forks etc.)	Delivery notes, waste transfer notes, bills etc. Indicated quantities are consistent.			
Does the information about relevant service providers match with the services effectively in-voiced?	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?	Verify if the delivery notes for incoming and outgoing products based on waste and residues contain the following information (during the 1st au, this only needs to be checked in case material has already been delivered):	The delivery notes for incoming and outgoing material contain the required information.			

Requirements	Verification guidance	Evidence/documents	Findings	Conformity	
				No	Yes
	<ul style="list-style-type: none"> • The unique identification number of a batch • Country of origin of the waste/residue • Name and address • Name and address of the recipient • Date of issue • Number of the contract of purchase corresponding to the delivery • Type of incoming waste/residues according to § 7, paragraph 1 of the 36th BImSchV and the list of the BLE • Type of liquid or gaseous biofuel including codes for the issuing into Nabisy (if applicable) • 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 last 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 of material according to § 7, paragraph 1 of the 36th BImSchV has to be given a unique identification number and has to be en- 	<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>			

Requirements	Verification guidance	Evidence/documents	Findings	Conformity	
				No	Yes
	<p>tered into the inventory management system</p> <ul style="list-style-type: none"> • 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 t or m³ and the time of income (delivery) must be documented. • All delivery notes, invoices of 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 original batches can be ensured. 	<p>The location of individual batches can be traced back at each moment based on the documentation.</p> <p>Records are stored 10 years. Records start with the moment of the preparation of the documents or, in case of a transfer with the moment of the receipt of the goods.</p>			
Do the materials used for the production of biofuel fulfil the criteria for the double counting of waste and residues according to the 36th BImSchV?	<p>In particular, the following points have to be considered:</p> <ul style="list-style-type: none"> • Is ensured that the material used is in fact raw material according to the Biomass Ordinance (BiomasseV)? • Does the raw material fall in the category of materials according to § 7, paragraph 1 of the 36th BImSchV? • Waste/residues delivered must be listed and identified in an unequivocal 	<p>Detailed information and documentation concerning type and quantity of the incurring and delivered waste/residues is available (waste code numbers, production reports, quantities, delivery notes, storage reports, contracts and</p>			

Requirements	Verification guidance	Evidence/documents	Findings	Conformity	
				No	Yes
	<p>cal way. Main products and by-products shall not be listed here.</p> <ul style="list-style-type: none"> • Biomass being waste or residue only because the date of expiry has been exceeded is not eligible for double counting. • The waste/residues do not derive from national systems of other Member States or from voluntary schemes recognised by the European Commission. <p>Biofuels entirely or partially produced from animal oils or animal fats are not eligible for double counting. They do not even fulfil the requirements for a single counting against the biofuel quota (§ 37b sentence 13 BImSchG).</p>	<p>invoices etc.) Deliveries derive exclusively from interfaces and suppliers that have been certified against an appropriate certification system (according to the 36th BImSchV). The certificates have been issued by a certification body recognised by the BLE as appropriate according to the 36th BImSchV. The waste/residues are listed in the list of materials recognised by the BLE according § 7, paragraph 1 of the 36th BImSchV.</p>			
Is ensured that sustainable and non-sustainable material cannot be mixed	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.			
Has the plausibility of incoming and outgoing types and quantities of material according to the 36th BImSchV been validated on the basis of the documentation?	Compare incoming and outgoing quantities on the basis of the existing documentation.	Delivery documents, invoices, production reports etc. Validate the plausibility of incoming and outgoing quantities.			
Have the delivery notes for outgoing batches been issued within the validity period of the certificate/statement of conformity of the warehouse/supplier?	Compare the „oldest“ and the “most recent“ delivery note with the validity period of the certificate/ statement of conformity.	Dates are within the validity period of the certificate/statement of conformity.			

ISCC DE Audit Procedures	First Gathering Point Waste / Residues (36th BImSchV)	Template No. 3:	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					
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9					
10					

Place, Date, Signature Auditor

Place, Date, Signature Client