

ISCC PLUS Audit Procedures for the Central office of a group of farmers

Verification of the requirements for the central office

No.	Template	Remarks	Risk level	Audit Intensity	Page
1	Basic data central office of a group of farmers	Must be filled in for the central office		Not relevant	2
2	Central office	The central office of the farmer group must be registered with ISCC. It is the starting point for farm/ plantation audits. The sample of farmers is determined by risk assessment. This template must be filled in only once per group of farmers	High	Increase of the regular sample of group members by 100%	3
			Medium	Increase of the regular sample of group members by 50%	
			Regular	Square root of number of group members	
3	Greenhouse gas (GHG) emissions	Application of default values or actual values. Actual calculation voluntary or in cases where no default value exists for crop.		Not relevant	6
4	Non-conformity list	Defined list of all points marked „no“ in the column Conformity		Not relevant	11

Checklist for the control of the requirements for sustainable biomass production		
1	Country	
2	Name and address of central office of farmer group (company/ farm name)	
3	Central office is part of the first gathering point	yes: <input type="checkbox"/> no: <input type="checkbox"/>
4	ISCC registration No. of central office	(is required prior to the audit)
5	Geo coordinates central office (voluntary)	
6	Crops	
8	Name of responsible unit manager	
9	Name of relevant service providers/ subcontractors	
10	Name of certification body	
11	Registration No. certification body	
12	Name of auditors	
13	Date and duration of audit	

Date of the audit

Signature of the auditor

Signature of the auditor

General guidelines:

The procedure for the audit of central offices contains a template that should be used by the auditor when conducting the audit at the central office of the group of farms. The template for the central office must only be filled in once. Farms/plantations should be verified based on the procedure "Farm_Plantation". The outcome of the audit of central offices influences the risk assessment and thus the sample size of the group's farmers.

Using the templates, the point „conformity“ shall indicate if the requirements are met ("Yes") or not met ("No"). In the case of "No", not met, the auditor has to explain this decision on the point "observations". The category "No" requires establishing on-location mitigation measures, which have to be transposed by the employers and controlled by the auditor within 40 days.

Ref. No ISCC 256	Requirements	Verification guidance	Evidence / documents	Category		Findings	Con- formity	
				Major Must	Minor Must		No	Yes
4.7	ISCC Registration Number for Group of farmers must be available	Check whether ISCC registration number for the group of farmers is available	Registration number sent by ISCC is available	X				
4.2	Is a list of all group members available? All group members need a specific group member number. Minimum of two group members must be on the list	Minimum size for a group is two farms. Check whether the list with name and address is available	List of group members	X				
4.2	Group members must come from same region, similar climatic conditions, production systems and risk exposure	Check whether all group members are from the same region, with similar climatic conditions, production systems and risk exposure	Size of geographic region, supplying area	X				
4.2	Self declarations/ assessment forms of all group members must be available. Corrective actions must be defined by farmer if relevant	Check whether all farmers on the list of group members have completed and signed the ISCC self declaration/ self assessment form and whether this form is available at the central office for all group members	Filled in and signed ISCC self declaration/ self assessment form is available for all farmers on the list of group members	X				
4.2	Are sufficient internal audit procedures, that cover all group members and verify information of the ISCC	Check whether internal audit procedures are sufficient to verify farmers' information on self declaration/ assessment form, to monitor corrective	Defined responsibilities and procedures are available. Documentation on corrective ac-	X				

Ref. No ISCC 256	Requirements	Verification guidance	Evidence / documents	Category		Findings	Con- formity	
				Major Must	Minor Must		No	Yes
	self-declaration/ assessment forms (prior to inclusion of farmer into the group), available at the central office? This must include monitoring of corrective actions in the case of non-conformities and exclusion of group members in the case of persisting non-conformities. Have all farmers, that supplied sustainable material in the twelve months prior to the external audit gone through an internal audit?	action and to exclude farmers from the group, when necessary. Check whether all farmers that supplied sustainable material in the twelve months prior to the external audit have successfully passed the internal audit	tions and means of verification (phone, email, site visits) are documented. Documentation that all farmers have gone through internal audit is available					
4.9	Verification of central office and selection of farms for verifying compliance with sustainability requirements	Evaluate the risks by taking into account also regional specifics, involvement of local experts, utilisation of databases and information. Evaluate risks by the following risk factors and factor classes (see also ISCC 256, 4.9): <ul style="list-style-type: none"> • Proximity to and/or overlap with no-go areas • Land conversion shortly before/after January 1st 2008 • Cultivation of sustainable and non-sustainable biomass in the same group • Factors significantly influencing 	Farms have been selected by name	X				

Ref. No ISCC 256	Requirements	Verification guidance	Evidence / documents	Category		Findings	Con- formity	
				Major Must	Minor Must		No	Yes
		<p>the output per acreage and per Hectare</p> <ul style="list-style-type: none"> • Factors related to size • Factors related to characteristics • Experience gained by group • Results of internal audit <p>Allocate the risk into one of the risk categories:</p> <ul style="list-style-type: none"> • Regular (Factor 1,0) • Medium (Factor 1,5) • High (Factor 2,0) <p>Calculate the sample size by multiplying the square root of all group members with the factor from the risk category. Example: 100 EU farms, medium risk → square root of 100 = 10 X 1,5 = 15 15 farms have to be selected</p>						
ISCC 252 4.10.1	Were all farms/estates and the central office audited positive? In case of non-conformities, have all non-complying major must-criteria of principles 2-6 been corrected within 40 days?	The auditor may increase the sample size during the audit even if this is needed to come to a representative conclusion		X				

Ref. No. ISCC 205	Requirements	Verification guidance	Evidence/ documents	Category		Findings	Conformity?	
				Not relevant 1 st Audit	Major Must		No	Yes
4.1 (1)	Are disaggregated default values used?	Verify whether this is noted correctly on the delivery notes of the farmer Verify whether the correct default values were applied.	Used default values match respective biomass.					
4.1 (2)	Are actual values used?	If the group is using actual values, verify the respective calculation and whether it is documented and calculated according to ISCC 205 and this template.	Delivery note contains actual value. Documentation of actual value and its calculation.	(x)	x			
4.1 (3)	Is a combination of disaggregated default values and actual values used?	Verify according to 4.1 (1) and 4.1 (2)	See above	(x)	x			
4.1	If disaggregated default values are used, are the correct values chosen according to Directive 2009/28/EC?	Verify whether used disaggregated default values and biomass produced and delivered to first gathering point match. Verify that, in accordance with Article 19, Paragraph 3 of Directive 2009/28/EC, the disaggregated default value for cultivation is only ever made use of when the biomass is cultivated outside the European Community or in regions within the Community where the typical greenhouse gas emissions from cultivation of agricultural raw materials can be expected to be lower than or equal to the disaggregated default value. These regions are listed in reports submitted to the Commis-	Documentation of biomass production and delivery to first gathering point. NUTS2 reports by EU Member States	(x)	x			

Ref. No. ISCC 205	Requirements	Verification guidance	Evidence/ documents	Category		Findings	Conformity?	
				Not relevant 1 st Audit	Major Must		No	Yes
		sion by Member States in accordance with Article 19, Paragraph 2 of Directive 2009/28/EC.						
4.2.2	Were all relevant GHG emissions taken into account?	Verify whether as a minimum the following aspects have been taken into account in the GHG calculation: - Emissions from cultivation, harvest and handling of biomass - Emissions from the use of chemicals, fertilizers and diesel - Emissions from electricity consumption	Documentation of GHG calculation that takes account of all mentioned relevant factors in a transparent way.	(x)	x			
4.2.2	Were at least the following data gathered on site or respectively are available? - Amount and type of main product (yield per hectar and year; if drying takes place mass of dried main product - Diesel consumption per year and hectar - Electricity consumption (kWh per hectar and year) and source - Amount and type of used fertilizer and pesticides (kg per hectar and year)	Verify plausibility of respective data; verify whether further inputs and outputs occur.	Reports on incoming and outgoing material, field records, delivery notes, flow meters, invoices, documentation on fertilization etc.	(x)	x			
4.2.2	Were only the following	Verify whether values come from the	Documentation of data,	(x)	x			

Ref. No. ISCC 205	Requirements	Verification guidance	Evidence/ documents	Category		Findings	Conformity?	
				Not relevant 1 st Audit	Major Must		No	Yes
and 4.2.1.2	<p>data taken from literature or if available from ISCC 205 or Biograce?</p> <ul style="list-style-type: none"> - Emission factor diesel (kg CO₂eq/l Diesel) - Emission factor fertilizer production and field emissions (kg CO₂eq/kg fertilizer) - Emission factor regional electricity mix (kg CO₂eq/kWh) 	list in ISCC 205 or from Biograce. If values are not available check whether the respective sources and year of publication are documented, if necessary verification of sources themselves.	including source and year of publication.					
	Was data (e.g. emission factors) determined by own measurements? If yes, is the methodology transparently documented?	If data comes from own measurements, verify if documentation is available and transparent.	Documentation of measurements, results and methodology.	(x)	x			
4.2.2	<p>Were emissions from cultivation calculated according to respective formula (see ISCC 205, 4.2.2)? Are all inputs for the single factors of the formula documented and verifiable (see also 4.2.1.1)?</p> <p>Are inputs and results available in the required units?</p>	Verify whether the calculation of GHG emissions for agricultural production took place according to the formula and whether all relevant inputs are taken into account. Verify whether the respective systematics have been used for the units of inputs, intermediate results and final results.	Documentation of input data for the calculation (in particular fertilizer, diesel, electricity, pesticides as well as the respective emission factors). With regard to proof and respective documentation see above. Transparent documentation of calculation and results.	(x)	x			
4.2.3	If land use change took place after the cut-off date of January 2008 were they	Verify whether land use change took place. Verify whether land use change was in line with ISCC principle 1. For	See template No. 3 Audit of farm/ plantation		x			

Ref. No. ISCC 205	Requirements	Verification guidance	Evidence/ documents	Category		Findings	Conformity?	
				Not relevant 1 st Audit	Major Must		No	Yes
	complying with ISCC principle 1?	this see template No. 3 in this document.						
4.2.3	Was land use change reported that is in line with ISCC principle 1. No disaggregated default value can be used. A calculation of actual GHG values must take place for land use change.	Verify whether calculation of actual values took place in the case of land use change and whether emissions from land use change were considered.	Information on delivery note; see also template No. 4 Audit farm/ plantation in this document.	(x)	x			
4.2.3	If land use change took place was the carbon stock of the reference area (area before conversion to agricultural land) and the cultivation area (area after conversion into agricultural land) clearly determined?	Also see template No. 3, Audit of farm/ plantation. Verify whether the land categories before and after conversion are clearly named and a carbon stock is assigned to them. Verify whether for the assignment of carbon stocks IPCC data was used and whether the applied land definitions and land categories are chosen according to ISCC 205, Directive 2009/28/EC and Commission Decision of 10 June 2010 on guidelines for the calculation of land carbon stocks for the purpose of Annex V to Directive 2009/28/EC (notified under document C(2010) 3751) (2010/335/EU).	<ul style="list-style-type: none"> - See also template No. 3 Audit Farm/Plantation - Transparent documentation of GHG calculation, including the land categories used for the calculation of net GHG emissions from land use change (reference area, cultivation area) - Results for emissions from land use change 	(x)	x			
4.2.3	Were net GHG emissions from land use change calculated according to the respective formula (see ISCC 205, 4.2.3)? Are all inputs for the single factors	Verify whether the calculation of GHG emissions from land use change took place according to the respective formula and whether all relevant inputs have been taken into account, in particular:	Transparent documentation of the calculation and documentation of results and of input data.	(x)	x			

Ref. No. ISCC 205	Requirements	Verification guidance	Evidence/ documents	Category		Findings	Conformity?	
				Not relevant 1 st Audit	Major Must		No	Yes
	of the formula documented and verifiable? Are all inputs and results available in the required units?	<ul style="list-style-type: none"> - Carbon stock of reference are per hactar - Carbon stock of cultivation area per hectar - Yield per hectar and year 						
4.2.5	<p>If the farm/ plantation and not the first gathering point is responsible for the declaration of transport emissions, were the respective GHG emissions from transport calculated correctly according to the formula (see ISCC 205, 4.2.5) and declared or added to the GHG emissions of the biomass produced?</p> <p>Have all inputs for the single factors of the formula been documented and are verifiable?</p>	<p>Verify whether the following information is available and plausible:</p> <ul style="list-style-type: none"> - Transport distance loaded and empty - Mode of transport - Amount of transported product 	<ul style="list-style-type: none"> - List of suppliers and their addresses, list of customers and their addresses - Delivery notes - Weighbridge tickets - Information from suppliers and transport companies and documentation with respect to empty transport distances. 	(x)				
		<p>Verify whether the following information is availabe:</p> <ul style="list-style-type: none"> - Emission factor fuel - Fuel consumption loaded - Fuel consumption empty <p>Data should come from ISCC 205 or Biograce. If not available from literature source.</p>	<p>Documentation of information, source and year of publication. Transparent documentation of actual data (e.g. fuel consumption) and the respective detection. Documentation of calculation and results.</p>	(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