

## ISCC PLUS Audit Procedures point of origin of waste and residues

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### Template No. 1: Basic data

1	<b>Company name</b>	
2	<b>Address of the operating unit (audited site)</b>	
3	<b>Country</b>	
4	<b>Name of the responsible unit manager</b>	
5	<b>Name of certification body</b>	
6	<b>Number of certification body</b>	
7	<b>Name of auditor(s)</b>	
8	<b>Date of audit</b>	

#### General guideline

These audit procedures for points of origin must be used for all companies subject to an audit during the certification of a collecting point. The procedures apply to companies, where more than ten metric tons of waste and residues occur per month. The basis to calculate if a company provides more or less than ten metric tons per month, is the total amount of waste and residues produced during the previous year. If during the previous year more than 120 tons of waste and residues occurred at the point of origin, it needs to be audited during the certification of a collecting point.

Requirements	Verification guideline	Evidence/ Documents	Findings	Conformity?	
				No	Yes
Are the following documents available and documented?	Check if the following documents are available and accessible during the audit.	ISCC EU self-declaration for waste/residues (signed) Contract with the Collecting Point Documents about incoming raw material (invoices, delivery notes etc.) Delivery notes for outgoing waste/residues			
Did the company sign the self-declaration for waste and residues under ISCC EU before the first batch of waste/residues was collected?	Compare the date of the self-declaration with the date of the first delivery of waste/residues	Self-declaration, delivery documents			
Is the amount of input material documented and can be checked?	Check if the amount of input materials is documented and accessible.	Invoices, production reports etc.			
Is the amount of output (main product, by-products and waste and residues) documented and can be checked?	Check if the amounts of output material are documented and can be checked. Check if it is possible to distinguish between main product, by-product and waste/residues.	Amounts are available and can be checked.			
Has a plausibility check been realised, validating the quantities	Compare the incoming (raw) material (e.g. virgin oil) with	Delivery notes for incoming and outgoing			

Requirements	Verification guideline	Evidence/ Documents	Findings	Conformity?	
				No	Yes
provided to a collecting point?	the conversion rate and the occurring amounts of waste/residues.	material, invoices, conversion rates, waste transfer notes etc. The documentation validates the quantities provided.			
Is it ensured that waste/residues are not produced on purpose and that raw material is not transformed to waste on purpose (e.g. by adding waste materials to raw materials)?	Check if the incurring quantities correspond to the size and type of the point of origin and the sales realised at the point. Check if the quantities are comparable to points of origin of similar size and type.	Production reports, sales volume of main products, quantities of raw material used, incurring quantities of waste/residues, delivery documents, invoices			
Is ensured that the requirement to avoid waste according to national legislation is met?	Check if the avoiding of waste according to the provisions of the applicable national regulations is met.	It can be validated that the requirement to avoid waste according to the applicable national legislation is met.			
Is it ensured that an unusually short usage of vegetable fats and oils (e.g. in order to declare these fats and oils as used cooking oil) does not take place (if applicable)?	Check if vegetable oils and fats are used within the usual conditions. The following criteria have to be considered, among others: <ul style="list-style-type: none"> <li>• Usage in the gastronomic or in the industrial sector</li> <li>• Different thermal resilience or capacity of the vegetable fats and oils</li> <li>• Ratio of the surface and the depth of the deep</li> </ul>	Relevant criteria have been checked in a well-balanced way. Vegetable fats and oils are used under usual conditions.			

Requirements	Verification guideline	Evidence/ Documents	Findings	Conformity?	
				No	Yes
	fryer <ul style="list-style-type: none"> <li>• deep-frying quantities</li> <li>• Addition of fresh fat and oil</li> <li>• Different fat absorption rates of food</li> <li>• Addition of additives</li> </ul>				
Do the provided quantities correspond with the quantities documented by the collector?	Check the total quantities delivered to the collector, on the basis of delivery notes, invoices, waste transfer notes etc. Compare the result with the incoming quantities documented at the collector.	Delivery documents, invoices, waste transfer notes etc. The outgoing quantities at the point of origin correspond to the documented incoming quantities at the collector.			

No.	Requirement/finding	Action/Measure	Implementation until when (within 40 days)	Measure implemented	
				no	yes
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10					

\_\_\_\_\_  
Place, Date, Signature Auditor

\_\_\_\_\_  
Place, Date, Signature Client