

ISCC EU and ISCC PLUS Audit Procedure Point of Origin

No.	Chapter	Remarks
0.	Basic data	Basic data of the Point of Origin to be audited
1.1.	General	Applicable if the Point of Origin is individually certified
6.1.	General – Point of Origin Requirements	Applicable for all audits of Points of Origin (certification audits and sample audits)
6.2.	Company/business	Applicable for all audits of Points of Origin (certification audits and sample audits)
6.3.	Public containers	Applicable for all audits of Points of Origin (certification audits and sample audits)
6.4.	Traceability	Applicable if the Point of Origin is individually certified
7.	List of Best Practices, Non-conformities list and Measures	List of non-conformities and definition of corrective actions

Please read the guidelines carefully before completing the audit procedures!

- This template is to be applied for sample audits of points of origin audit in the certification process of a certified collecting point. The procedure has also to be applied for points of origin intending to become certified individually. In case of sample audits, an individual procedure has to be completed for each sample audit.
- This template of the audit procedure must not be altered by the user.
- This audit procedure contains seven chapters and sub-chapters. Depending on the type of operational unit audited, some sub-chapters are not or only partly relevant. This is clearly marked in the headline of each sub-chapter.
- Every chapter and requirement has a unique number. If a requirement is not applicable for a specific audit, it must not be answered. The auditor moves on to the next relevant requirement.
- For all relevant requirements, it is mandatory to mark the “conformity” with either „yes“ (conformity) or „no“ (non-conformity).
- For every “no” the auditor must explain the decision in column „findings“.
- For every risk assessment made, the auditor needs to describe how the ISCC criteria to determine the risk-level of operations (in accordance with ISCC Risk Assessment requirements – ISCC 204, 4.2) have been applied.
- Every “no” requires the definition of corrective measures in chapter 7. The unique number of non-compliant requirements must be stated. The implementation of corrective measures must be verified and confirmed by the auditor.
- For some requirements the auditor may be requested to provide detailed information in the column finding. Those requirements contain a clear note in the column finding that must not be removed.
- If a question or requirement requires the statement of sustainable materials, the materials have to be stated according to the ISCC List of Material in its current version.
- Please note that due to technical reasons the number of the requirements and chapters may not be continuous.
- In the audit procedure the acronym RED refers to the Renewable Energy Directive 2009/28/EC amended through Directive (EU) 2015/1513.

00. Basic Data		
00.00. Certification Body		
00.00.01	Name of Certification Body	
00.01. Operational Unit (Point of Origin that is subject to the audit)		
00.01.01	Company Name	
00.01.02	Street	
00.01.03	Street Number	
00.01.04	Postal Code	
00.01.05	Place	
00.01.06	Country	
00.01.07	Geo Coordinates: Latitude in decimal degrees	(Example: 50.941218)
00.01.08	Geo Coordinates: Longitude in decimal degrees	(Example: 6.958337)
00.01.09	ISCC System	<input type="checkbox"/> ISCC EU <input type="checkbox"/> ISCC PLUS
00.01.10	ISCC Contact Person: Salutation*	
00.01.11	ISCC Contact Person: Last Name*	
00.01.12	ISCC Contact Person: First Name*	
00.01.13	ISCC Contact Person: Phone*	
00.01.14	ISCC Contact Person: E-Mail*	
00.01.15	Contact details (e.g. email, phone) of relevant department within the company*	
00.01.16	Type of Operation/ Scope to be audited	
00.01.17	Is the Operational unit certified individually or audited as a part of a sample?	<input type="checkbox"/> Individually certified <input type="checkbox"/> audited as a part of a sample
00.01.18	ISCC Registration Number	
00.01.19	Recertification	<input type="checkbox"/> yes <input type="checkbox"/> no
00.01.20	Year of initial ISCC certification*	
00.01.21	Total annual turnover of the operational unit to be certified in euro (robust and up-to-date evidence must be available to the auditor for the confirmation)*	€
00.02. Audit Specific Data		
00.02.01	Name of Lead Auditor	
00.02.02	Name(s) of further auditors of the team	
00.02.03	Place of the Audit	
00.02.04	Date of the Audit	
00.02.05	Duration of the on-site Audit (in hours, in digits)	

* Not relevant for sample audits

00.02.06	Name(s) of company representative(s) present during the audit	
00.02.07	Is the operational unit using relevant service providers or sub-contractors?	<input type="checkbox"/> yes <input type="checkbox"/> no
00.02.08	Name(s) of relevant service providers/ sub-contractors (e.g. logistic providers, plant protection service providers, etc.)	
00.02.14	Sustainable output material(s) (For ISCC EU: according to the ISCC list of materials)	
00.02.15	Is material claimed as "ISCC Compliant"??*	<input type="checkbox"/> yes <input type="checkbox"/> no
00.02.17	Are internal (on-site) or external (different address) storage facilities (e.g. warehouses, tank terminals, etc.) used to store sustainable material ?*	<input type="checkbox"/> yes: internal storage facilities <input type="checkbox"/> yes: external storage facilities <input type="checkbox"/> no storage facilities
00.02.18	If external storage facilities are used, please indicate if they are covered by individual certification.* (A list of all external storage facilities including address data (and certificate number if individually certified) must be provided to ISCC.)	<input type="checkbox"/> All external storage facilities are certified <input type="checkbox"/> One or more storage facilities are not certified
00.02.19	If external storage facilities are used, please indicate the numbers of storage facilities.*	
00.02.20	What is the risk level applied for the sampling of storage facilities with regard to the compliance of the relevant ISCC requirements?*	<input type="checkbox"/> Regular (risk level 1.0) <input type="checkbox"/> Medium (risk level 1.5) <input type="checkbox"/> High (risk level 2.0)
00.02.21	Please indicate how the ISCC criteria to determine the risk-level of the storage facilities (in accordance with ISCC Risk Assessment requirements – ISCC 204, 4.2) have been applied.*	
00.02.22	How many storage facilities have been audited based on a sample (individually certified storage facilities do not have to be included)*	
00.02.23	Are other sustainability certification system(s) with comparable scopes used? For ISCC EU in particular those systems which are recognised under RED are relevant. For ISCC PLUS in addition traceability databases for biogas/ biomethane trading (e.g. Vertogas (NL), Green Gas (UK)), for wood-based feedstocks (e.g. PEFC, FSC) and other voluntary schemes for circular and/ or bio-based industrial applications like e.g. RSPO are relevant.	<input type="checkbox"/> yes <input type="checkbox"/> no
00.02.24	If other sustainability certification systems are used, specify which other systems are used	
00.02.25	Overall risk level applied during the audit (risk level regarding documentation and sampling)*	<input type="checkbox"/> Regular (risk level 1.0) <input type="checkbox"/> Medium (risk level 1.5) <input type="checkbox"/> High (risk level 2.0)
00.02.26	Specify major risk indicator(s) that were identified for the audit (in accordance with ISCC Risk Assessment requirements – ISCC 204, 4.2) and with regard to the (non-exhaustive) list of risks as provided in ISCC 204, 4.2.1. Table 1.*	
00.02.27	Tools and information sources used to determine risk factor*	
00.02.28	Risk level applied regarding a flawed documentation of the operational unit (i.e. risk level for traceability).	<input type="checkbox"/> Regular (risk level 1.0) <input type="checkbox"/> Medium (risk level 1.5) <input type="checkbox"/> High (risk level 2.0)

00.02.29	Please indicate how the ISCC criteria to determine the risk-level (in accordance with ISCC Risk Assessment requirements – ISCC 204, 4.2) have been applied, with regard to a flawed documentation of the audited operational unit (i.e. risk level for traceability) as indicated in the guidance under ISCC 204, 4.2.2.	
00.02.32	Voluntary Add-ons (if applicable)*	<input type="checkbox"/> No add-ons applied <input type="checkbox"/> Environmental Management and Biodiversity <input type="checkbox"/> Classified Chemicals <input type="checkbox"/> SAI Gold <input type="checkbox"/> GHG Emissions <input type="checkbox"/> Consumables <input type="checkbox"/> Non-GMO for Food and Feed <input type="checkbox"/> Non-GMO for Technical Markets
00.02.36	Does the Point of Origin generate a feedstock that shall be supplied into "circular" supply chains as e.g. mixed plastic waste?	<input type="checkbox"/> yes <input type="checkbox"/> no
00.04. Point of Origin Requirements		
00.04.01	Category of Point of Origin	<input type="checkbox"/> Company or Business (e.g. restaurants, industrial operations) <input type="checkbox"/> Private Households <input type="checkbox"/> Public Containers <input type="checkbox"/> Public or Communal Collection Sites <input type="checkbox"/> Landfill Operations
00.04.02	If the Point of Origin is a company or business, please specify the type of operation (e.g. restaurant, animal rendering plant, oil refinery, etc.)	
00.04.03	What type of waste or residue is produced by the point of origin? (Verify how the material is declared on delivery documents or waste transfer notes and if this is plausible).	
00.04.04	What GHG option is used for the outgoing sustainable material? (multiple choice possible) (Waste and residues generally have zero GHG emissions per ton at the point of origin where the waste or residue is collected from)	<input type="checkbox"/> Total default value <input type="checkbox"/> Disaggregated default value <input type="checkbox"/> Actual GHG value
00.04.05	Information on outgoing materials claimed as sustainable under ISCC during previous certification period:*	
-	List of materials claimed as sustainable under ISCC during previous certification period	Amount per outgoing sustainable material in previous certification period
-		mt
-		mt
-		mt
-		mt
-		mt

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
01.	Management System					
01.01.	General Requirements (not applicable for points of origin audited as part of a sample)					
01.01.01	Is the management system appropriate with respect to type, complexity and volume of the operations and takes risk factors into account?	Verify whether there is a management system in place. Verify whether the system covers sustainability requirements at all relevant operations. Verify if risk factors like expertise, education and training of employees and service providers, subcontractors are covered.	Documentation of the management system and interviews of personnel, intranet, QM system, QM handbook			
01.01.02	Have relevant information and documents been distributed to the competent employees, warehouses and service providers, subcontractors, customers and other interested parties?	Verify distribution lists and demand documents from personnel, warehouses, subcontractors and service providers.	Distribution list, emails, letters, relevant managements system documents			
01.01.03	Have employees been appointed who are responsible for the implementation, verification, development and updating of the ISCC requirements at all critical control points?	Verify responsibility and authorization of appointed personnel regarding critical control points like incoming and outgoing materials, warehouse bookkeeping, weighbridge, logistics, sales and distribution, quality control, etc., Interview relevant personnel.	Organization chart, job and responsibility descriptions, QM system, distribution lists for internal guidelines, updating procedures			
01.01.04	Did trainings take place appropriate to the needs of the employees at critical control points?	Verify training material, course planning documents and whether the relevant employees participated in the training. Interview participants.	Training course planning, training documents, distribution lists, emails, participant lists, certificates			
01.01.05	Has an internal audit/inspection/assessment regarding the implementation of ISCC taken place (e.g. by the employees named above)?	Visual inspection of audit report (inspection should take place at least once a year). Verify if the audit report takes into account relevant service providers, subcontractors and/or suppliers (e.g. farms).	Report, action plan, progress report			
01.01.06	Did reviews of the internal audit report by the organization's management take place?	Verify whether the management has reviewed the internal audit report (should take place at least once a year)	Review report, minutes, protocol, interview management personnel, QM system			
01.01.07	Are the internal processes documented appropriately?	Verify if the documentation includes e.g. process descriptions, main product(s) and by-products, waste and residues and losses within the process, flow charts etc.	Material flow charts, process descriptions. Production reports, organization charts, etc.			
01.01.08	Are sufficient procedure descriptions with respect to sustainability requirements available for all critical control points?	Verify procedures (e.g. regarding traceability, mass balance, GHG calculation etc.) at critical control points (e.g. raw material sourcing, conversion process, logistics of incoming and outgoing goods, inventory control, sales and distribution, quality assurance, warehouse bookkeeping, weighbridge, etc.)	Material flow charts, standard operating procedures, job and responsibility descriptions, organization chart, contracts with service providers/ subcontractors			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
01.01.09	Is the technical equipment and infrastructure available and in operation for the critical control points?	Verify whether weighbridges, flow meters, sensors, measuring devices etc. are available, fully functional and calibrated, in particular in the areas of site gate, silos, warehouse, conversion process, etc.	Weighbridge ticket, sensor display, computer system reports, display, computer reports regarding process parameters, filling status, etc.			
01.01.10	Are all necessary documents, records, reports, information and data according to ISCC Document 203 available and accessible (please see list under Evidence/Documents)?	Documents should be requested prior to the audit. If certain documents (e.g. weighbridge tickets) are not available prior to the audit, availability (in a timely manner) must be ensured during the audit. Records (e.g. weighbridge tickets, contracts, etc.) must ensure a comprehensible link to products and deliveries. Please be aware that the documentation is the basis for the risk assessment to be conducted by the external (CB) auditor.	<ul style="list-style-type: none"> - Plant operation permit, plant layout plan, silo plan, tank plan, silo/warehouse capacity, tank capacity, - Weighbridge tickets, delivery notes, bill of lading, sustainability declaration/Proof of Sustainability or other documents for incoming and outgoing sustainable material, - Periodical reporting on opening and closing stock for incoming and outgoing sustainable and non-sustainable material, - List and corresponding contracts with relevant subcontractors, service providers (e.g. warehouses, dependent collectors, etc.), - Report and action plan of the last/previous external audit (n.a. during first certification), - Mass balance system/ calculation, - List and corresponding contracts with all suppliers (including farms/plantations, points of origin and certified suppliers) and recipients of sustainable material, - Production report (periodically, annually) including processing and allocation factor (if not provided withing GHG calculation) and description of waste/residues, losses and co-products (if relevant and applicable e.g. for processing units), - Written commitment by the management to comply with the requirements of the ISCC system. 			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
01.01.11	Are all necessary documents, records, reports, information and data according to ISCC Document 203 kept for at least five years?	Verify if documentation for five years is covered within the management system. Verify the oldest documents available (starting with the registration with ISCC). Also see question 01.01.10.	ISCC registration, relevant documents, QM system			
01.01.12	Did the risk assessment regarding a flawed documentation of the audited site take place based on the documents, reports, information and data according to ISCC Document 203 (also see question 01.01.10)?	<p>Risk assessment to be conducted by the external (CB) auditor:</p> <p>1. Regular risk: above-mentioned documents are accurately managed, up to date, complete and accessible without problems</p> <p>2. Medium risk: above-mentioned documents are not managed accurately and are not accessible without problems</p> <p>3. High risk: above-mentioned documents are not up to date and not complete.</p> <p>Note: The use of other certification schemes must be taken into account appropriately during the risk assessment (certification under multiple schemes at the same time may be one of the factors for a higher risk).</p> <p>The result of the risk assessment drives the audit intensity with respect to traceability, mass balance and documents to be verified during the audit:</p> <p>Regular risk: auditor must check a random document sample from three successive months</p> <p>Medium risk: auditor must check a random document sample from three successive months plus documents from one complete month</p> <p>High risk: auditor must check documents of three successive months completely.</p> <p>Please describe the ISCC criteria to determine the risk-level of operations (in accordance with ISCC Risk Assessment requirements – ISCC 204, 4.2) that have been applied (please indicate in Findings).</p>	Documents required by ISCC, certificates, databases and registries of certification schemes			
01.01.13	Is it ensured, that no hopping between certification schemes is performed with the intention to cover or conceal violations of other certification schemes?	Verify if the audited site has a history of certification under one (or more) recognized certification scheme(s). Check, which other sustainability certification schemes are currently being used or have been used within the previous 12 months. Check with the respective other certification scheme(s) if certificates have been withdrawn within the previous 12 months.	Certificates, databases and registries of certification schemes, interview with personnel			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
01.01.14	Is it ensured, that the operational unit is currently (at the date of the audit) not blacklisted by another certification system (ISCC EU: Particularly those recognized by the European Commission in the framework of the RED)?	Check, which other sustainability certification schemes have been used within the previous 12 months. Check if certificates have been withdrawn within the previous 12 months. Verify that the operational unit is currently (at the date of the audit) not blacklisted by another sustainability certification scheme.	Certificates, databases and registries of certification schemes, "blacklists", interview with personnel			
01.01.15	Are documents and information treated confidential and are they not made accessible to third parties?	Verify that no access of third parties to confidential documents, information, databases, etc. is possible.	Distribution lists, emails and access authorizations to data bases			
01.01.16	ISCC EU only: Is it ensured, that the system user has submitted to ISCC the reporting template provided by ISCC, on the amount of raw materials and/or final biofuels certified according to ISCC in the previous calendar year?	Verify if the system user has received the confirmation email from ISCC confirming that the reporting obligation was fulfilled.	Confirmation email from ISCC			
01.01.17	ISCC EU only: Is it ensured that the template has been submitted in due time and contained complete and truthful information?	Only applicable for Farm/ Plantation, Point of Origin, First Gathering Point, Central Office, Collecting Point and Processing Units, producing final biofuel. Verify if the reporting template has been submitted to ISCC in due time. Check the summary of reported amounts provided by ISCC, if the information reported to ISCC was complete and correct (compare with mass balance).	Confirmation email from ISCC, Summary of amounts reported to ISCC (provided by ISCC together with the confirmation email), Mass balance			
01.01.18	Are the current ISCC terms of use available and signed?	Verify if the current and signed ISCC terms of use are available and signed. Check ISCC website for current version.	Signed, current ISCC terms of use			
06. Point of Origin						
06.01. General Requirements Point of Origin (for main and sample audits)						
06.01.01	Is it ensured that the material is eligible for certification under the ISCC EU waste/residue certification process?	Verify if the material is listed on the ISCC EU list of materials and complies with the definitions of waste or processing residues according to ISCC document 201-1. Check if the material is eligible for certification under the ISCC EU waste/residue process. Verify if the material requires a case-by-case assessment to distinguish between products / co-products and wastes / processing residues (material marked with one or two asterisks on the ISCC EU list of materials).	ISCC EU list of materials, ISCC document 201-1			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
06.01.02	In case a case-by-case assessment is required:	Follow the process from chapter 4.4 of the ISCC document 201-1 to determine if the material can be certified under the ISCC waste and residue process. Note: If the ISCC waste and residue process cannot be applied (e.g. because a further use of the material outside of the bioenergy sector is certain) the material might be certified as a co-product under the regular ISCC certification process.	Evidence and documents that indicate what has happened to the material previously (prior to ISCC certification)			
06.01.03	Is it ensured that the material is not produced or generated deliberately?	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. Verify if the raw material is not intentionally modified or transformed to waste e.g. by adding waste material to raw material (e.g. mixing virgin oil with waste oil). Check if national requirements to avoid waste are complied with. Note: If the production/generation of a material is the result of a technical choice (e.g. by influencing the quantity or quality of the material) the production must be considered deliberately.	Production reports, sales volume of main products, quantities of raw material used, incurring quantities of waste/residues, delivery documents, invoices, National legislation, Operating license of point of origin			
06.01.04	Is it ensured that the material is classified/declared correctly and truly?	Verify if the classification/declaration of the outgoing material is correct. Check what kind of waste or residue originates at the Point of Origin and how this sold/declared towards recipients. Check respective documentation (e.g. operation license of the Point of Origin, waste transfer notes, delivery documents, etc.). In case of animal fat / tallow: Verify if the correct category according to the respective EU regulation has been applied and if there is evidence from the competent authority for the category (e.g. health certificate signed by an official veterinarian/inspector). If there is no official evidence of the category, the material must be classified as "uncategorized animal fat / tallow".	EU Waste Catalogue, Waste codes, ISCC EU list of materials, operation permit/license, health certificates, delivery documents, waste transfer notes			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
06.01.05	Do the quantities provided to or collected by the collecting point correspond with the quantities documented by the collecting point?	Check the quantities delivered to or collected by the collecting point, on the basis of delivery notes, invoices, waste transfer notes etc. Compare the amounts with the size and type of the point of origin (plausibility check). Compare the result with the incoming quantities documented at the collector.	Delivery notes for incoming and outgoing material, invoices, conversion rates, waste transfer notes etc.			
06.01.06	Is it ensured, that there is no indication or evidence for non-conformity or fraud?	Non-compliance or fraud includes but is not limited to the following examples: - Intentional production or generation of waste or residues with the aim to sell this as waste or residue under ISCC - False declaration of material, e.g. declaring animal fat / tallow as UCO or declaring an actual product or co-product as a waste or residue Conduct a risk assessment to check if there are incentives to make false claims about the nature of the material (e.g. in the contractual basis between the Point of Origin and the Collecting Point). Further risk indicators are included in chapter 4.2.1 of the ISCC document 204.	Contracts, delivery documents, waste transfer notes, operation licenses/permit			
06.02. Requirements for Company/ business (commercial points of origins), Public/ communal collection centre (for main and sample audits)						
06.02.01	Are relevant documents or evidence available that demonstrate compliance with the ISCC requirements?	Check if relevant documents/evidence are available and accessible during the audit	Signed ISCC EU self-declaration for waste/residues (copy) Contract with the Collecting Point Documents about incoming raw material (invoices, delivery notes etc.) Delivery notes for outgoing waste/residues Operation permit/license			
06.02.02	Did the point of origin sign the ISCC self-declaration before the first batch of materials was collected?	Compare the date on the self-declaration with the date of the first delivery.	ISCC self-declaration, delivery notes			
06.02.03	Is the amount of input material (raw materials) documented and does it correspond to the amount of output (waste/residue) material?	Check if the amounts of input and output material (including products, co-products and waste/residues) are documented and can be checked. Verify if it is possible to distinguish between main product, by-product and waste/residues.	Production reports, process description, conversion rates			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
06.02.04	In case of UCO (Used Cooking Oil):	<p>Verify, if it is ensured that an unusually short usage of fats or oils does not take place (e.g. in order to declare these fats and oils as used cooking oil). Check if vegetable oils and fats are used within the usual conditions. The following criteria have to be considered, among others:</p> <ul style="list-style-type: none"> - Usage in the gastronomic or in the industrial sector - Different thermal resilience or capacity of the vegetable fats and oils - Ratio of the surface and the depth of the deep fryer - deep-frying quantities - Addition of fresh fat and oil - Different fat absorption rates of food - Addition of other additives <p>Verify how often the used oil is exchanged/replaced and collected.</p>	Amount of fresh oil used, QMS, process descriptions, technical descriptions of deep fryers			
06.03. Requirements for Public containers (for main and sample audits. Not applicable for other types of Points of Origin)						
06.03.01	Is it ensured, that the public container exists?	Verify on site if the container exists at the respective location.	On-site visit			
06.03.02	Are appropriate measures established, preventing contamination of the environment?	Verify if measures are implemented to prevent or reduce the risk of contamination (e.g. the container is located on a sealed surface to prevent waste oils to contaminate soil or ground water in case of spillage/leakages). Verify if applicable regulations e.g. by competent authorities are abided by (if applicable).	On-site visit			
06.03.03	Does the container show instructions, clearly indicating the type of material which can be disposed in the container and how to act in case of spillage/ leakage?	Verify if the container contains appropriate instructions, signs and declarations.	On-site visit, signs, instructions			
06.03.04	Do the characteristics of the surrounding neighborhood support the amount of material collected from the container?	Verify plausibility of the amounts by comparing the location of the container with the surrounding neighborhood / area. Relevant factors might include: number of houses and inhabitants, proximity to the container, establishment of the collection system, frequency of collection from the specific container	On-site visit			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
06.04. Traceability (only applicable for individually certified Points of Origin. Not relevant for sample audits)						
06.04.01	Is ensured that the list of recipients of sustainable materials contains relevant information?	Check whether name, address of recipients are available.	List of recipients			
06.04.02	Does the information and quantities from weighbridge tickets, delivery notes, sustainability declarations or proofs of sustainability of the incoming and outgoing sustainable material match with the information from the reporting system of the company?	Compare information and quantities of the reporting with the related incoming/ outgoing weighbridge tickets, delivery notes or sustainability declarations. Deviations up to 0,5% are acceptable. Deviations above 0,5% will require explaining documentation (e.g. weight loss due to drying/ cleaning documented by drying protocols etc.)	Quantities from delivery notes, weighbridge tickets and reporting system, documentation of all deviations > 0,5%			
06.04.03	Are the quantities of the incoming and outgoing deliveries of sustainable material consistent with the amounts stated in the contracts related to those deliveries?	Compare quantities from reporting with contract details. Take into account that contract quantities can be split into several batches or that one batch may relate to different contracts. Verify if amounts are consistent.	Delivery documentation, contracts, reporting system			
06.04.04	Do the delivery notes or sustainability declarations for outgoing sustainable material comply with the ISCC requirements? Is the information consistent with information in the reporting system? Indicate uniquely under „Findings“ which delivery notes, sustainability declarations or proofs of sustainability have been verified during the audit (e.g. statement of unique document number and date). Indicate uniquely which delivery notes, sustainability declarations or proofs of sustainability have been verified during the audit (e.g. statement of unique document number and date):	Verify whether the documents contain the following information: <ul style="list-style-type: none"> - Name and address of the supplier - Name and address of the recipient - Related contract number - Date of physical dispatch of the sustainable material - Name of the certification system and certificate number of the certified supplier - Unique number of sustainability declaration - Type of outgoing sustainable material (waste or residues) - Country of origin of the feedstock (in case of waste/residues the country where the waste/residue originated from) - Statement "The raw material meets the definition of waste or residue according to the RED, i.e. it was not intentionally produced and not intentionally modified, or contaminated, or discarded, to meet the definition of waste or residue" (applicable to waste and residues and products produced from waste and residues) - Statement if material is "ISCC Compliant" (if relevant) 	Delivery notes, weighbridge tickets, sustainability declarations, proofs of sustainability for outgoing sustainable material, reporting system	Indicate uniquely which delivery notes, sustainability declarations or proofs of sustainability have been verified during the audit (e.g. statement of unique document number and date):		

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		<p>- Quantity of outgoing sustainable material (in metric tons or m3 at 15°C) referring to dry material or indicating moisture content</p> <p>- One of the three options of GHG emission information:</p> <p>Option 1: Statement "Use of total default value" (if an applicable default value from the RED is available)</p> <p>Option 2: Statement: "Use of disaggregated default value" for respective GHG emission formula elements (if an applicable default value from the RED is available)</p> <p>Option 3: Statement of an actual GHG value in kg CO₂e per dry-ton waste or residue for respective GHG emission formula elements</p> <p>Note for Option 2 and 3: For waste/residues-based materials some elements of the GHG calculation formula are zero (e_{ec} = 0, and e_l = 0) and thus not obligatory (not relevant).</p>				
06.04.05	Is it ensured, that outgoing deliveries of sustainable material are covered by the validity period of the operational units' certificate? (only applicable in case of a re-certification)?	Compare the "oldest" and the "most recent" delivery note with the validity period of the certificate of the operational unit? Verify if all deliveries of sustainable material have been covered by a valid certificate.	Delivery documents, certificate, Proofs of sustainability, sustainability declarations			
06.04.06	Is it ensured, that for one batch of sustainable material not more than one sustainability declaration is issued?	Verify that not more than one sustainability declaration has been issued for one batch of outgoing material.	Sustainability declarations, Delivery notes, Collection reports,			
06.04.07	If sustainability declarations are issued or transferred within (electronic traceability databases) is ensured that the amounts in the database are backed with respective documentation?	Check the accounts of electronic databases used. Verify if the amounts handled within such databases are backed by respective documentation (e.g. delivery documents, contracts, etc.).	Database accounts, contracts, delivery documents			
06.04.08	In case traceability databases are used, is ensured that the amounts put into the databases are correct and that batches are not sold double (e.g. with electronic sustainability declaration and an additional paper document)?	Check all relevant database accounts. Compare the amounts in the database with the amounts produced, the amounts sold and (if applicable) the mass balance.	Database accounts, production reports, delivery documents, sustainability declarations			

Voluntary Improvement Measures and Best Practices						
No.	No. of Requirements	Finding	Voluntary Improvement Measure	Fully Implemented	Partially Implemented	Not (yet) Implemented
1						
2						
3						
Remarks, observations of best practices and suggestions for voluntary improvement (Voluntary information, will also be included in the Summary Audit Report)						

Mandatory Improvement Measures						
No.	No. of Requirements	Non-Conformity/ Finding	Action/Measure	Implementation of Mandatory Measure until when (within 40 days)	Measure implemented	
					No	Yes
1						
2						
3						
4						
5						
6						

Place, Date, Signature Auditor

Place, Date, Signature GHG auditor/ expert
(in case of individual calculation)

Place, Date, Signature Client
(By signing the client also confirms that the ISCC terms of use are accepted)