

ISCC EU 103 REQUIREMENTS FOR CERTIFICATION BODIES AND AUDITORS



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Note: From 1st July 2021, only the version 4.0 of this ISCC document is applicable. This version of the document has been submitted to the European Commission in the framework of the recognition process of ISCC EU under the legal requirements of the Renewable Energy Directive (EU) 2018/2001 (RED II). The recognition of ISCC EU in the framework of the RED II is pending. This ISCC document may be subject to change depending on further legislation and further requirements of the European Commission.

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Summary of Changes

The following is a summary of the main changes to the previous version of the document (ISCC EU System Document 103 v 3.0). The revision of the document is a major review in the framework of the rerecognition of ISCC under the Directive (EU) 2018/2001 (recast) (RED II). Minor amendments, e.g. corrections of phrasings and spelling mistakes, are not listed.

Summary of changes made in version 4.0	Chapter
General: All reference to the RED refer to the Renewable Energy Directive (EU) 2018/2001 (recast) (also referred to as RED II)	
Addition: CBs must be recognised by a competent national public authority or must be accredited against ISO/IEC 17065 or ISO/IEC 17021 establishing requirements for bodies operating product certification systems. <i>They shall be accredited for the scope of the Renewable Energy Directive (EU) 2018/2001 (RED II), or alternatively for the specific scope of the voluntary scheme.</i>	3.2
Addition: <i>“Auditors must be independent of the activity being audited. The only exceptions possible are audits of forest biomass where in certain cases first or second party auditing may be used up to the first gathering point”</i>	3.4
Addition: The ISCC system manager must participate in an ISCC EU and PLUS Basic Training at least once every five years... <i>“The system manager is also responsible for informing all relevant members of staff within the CB about updates and amendments to any aspects relevant to the certification process as indicated by ISCC (e.g. through ISCC System Updates, notifications to CBs, etc.)”</i>	4.1
Addition: <i>“ISCC monitors the training status of the auditors conducting audits under ISCC”... “When hiring new auditors for ISCC audits the CB should also check the list of auditors suspended from ISCC audits that is available in the CB section of the ISCC website”</i>	4.2
Addition: This GHG expert must have participated in an ISCC GHG Training prior to acting as the GHG expert for ISCC audits and <i>must participate in an ISCC GHG Training at least every five years. ISCC may decide to exceed the GHG training requirements for GHG experts or auditors, for example to cover specific scopes or regions.</i>	4.2
Addition: <i>“If the CB is conducting audits and certifications for any element in the supply chain handling waste or residues, the CB must ensure that the auditor has participated in an ISCC Waste and Residues Training prior to conducting such audits. The auditor must participate in the ISCC Waste and Residues Training at least every five years.”</i>	4.2
Addition: <i>“If the CB is conducting ISCC PLUS audits and certification activities, the CB must ensure that the auditor has participated in an ISCC PLUS Training prior to conducting such audits. The auditor must participate in the ISCC Waste and Residues Training at least every five years.”</i>	4.2
Addition: <i>Within eight weeks after participation in any of the ISCC Trainings the auditor must pass a test. Only after successful completion of the test will ISCC issue the official attestation that confirms the successful participation in the training and that allows the auditor to conduct the respective audits under ISCC. This also applies for the system manager for ISCC appointed by each CB.</i>	
Addition: <i>Paragraph on setting up an audit team</i>	4.2
Addition: <i>“The CB shall have procedures in place to ensure that the same auditor does not conduct audits (certification and, if applicable, surveillance audits) of the same System User for four consecutive years.”</i>	4.2
Addition: <i>“Documentation management system. This shall include general elements (e.g. manuals, policies, definition of responsibilities) and also the monitoring of documents, monitoring of records, management review of the management system,</i>	4.3

Summary of changes made in version 4.0	Chapter
<i>internal audits, as well as procedures for the identification and management of non-conformities and procedures for taking preventive actions to eliminate the causes of potential non-conformities”... “Any relevant documentation shall be kept for a minimum of five years, or longer if required by relevant national authorities”</i>	
Addition: In case of serious violations or major or critical non-conformities with ISCC requirements by certified System Users, the CB is obliged to “suspend or” withdraw the certificate	4.6
Addition: “Furthermore, for each certificate issued the CB must prepare a Summary Audit Report. ISCC provides templates for audit procedures and the Summary Audit Report on the ISCC website”	4.7
Addition: “The Summary Audit Report in digital form”... “The actual GHG calculation, if the audit covered the verification of individual GHG calculations. If applicable, this has to include related background evidence on the application of GHG emission saving credits (e_{ccr} , e_{ccs} , e_{sca})”... “Information on the assessment of land-use change in the case that land-use change took place after January 2008 on any farm/plantation covered by an ISCC certification	4.8
Addition: A list of all required documents, further provisions to the content and, if applicable, provisions to the form in which the documents have to be provided (e.g. as PDF file, Excel file, etc.) is available in the CB section of the ISCC website.	4.8
Addition: “If individual auditors are suspended from conducting ISCC audits, they will be included in the list of suspended auditors that is available in the CB section of the ISCC website”	4.11
Addition: Knowledge in agriculture / agronomy, “forestry/silviculture”	5.3
Addition: “With regards to the audit of individual GHG calculations, the auditor has to have the following skills and experience: Relevant experience of the type of audits conducted by the individual auditor (e.g. for farms/plantations or processing units)...At least two years experience in biofuels life-cycle assessment, and specific experience in auditing GHG emission calculations according to the calculation methodology of the RED (if applicable)...Specific technical knowledge (e.g. soil science) in case of verifying soil organic carbon levels for the purpose of applying the emission saving credit for soil carbon accumulation (e_{sca})” “Auditors conducting ISCC PLUS audits in the area of “industrial applications”, i.e. chemical and technical processing units and verifying respective mass balances, must demonstrate knowledge to proof competencies in understanding system user set-ups and being able to identify sector-specific risks associated with the audit. This can be proven by e.g. a background in (environmental/sustainable) chemistry, physics or engineering, previous working experience in a relevant sector, or conducting audits for standards applicable to chemical or recycled content audits. Other options include applicable advanced trainings and further professional certifications that qualify to assess complex chemical and technical production processes.”	5.4
Addition: “If a System User changes the CB twice within a period of five years, the CB newly contracted by the System User with the second change has to apply a higher risk level for the next scheduled audit, i.e. the risk level must be higher than the risk level applied for the previous audit.”	6

Summary of changes made in version 4.0	Chapter
<i>Addition: "ISCC is entitled to define specific conditions for re-certification which are suitable for preventing future non-conformities or for ensuring future compliance with ISCC requirements (see ISCC EU System Document 102 „Governance“). This means that ISCC must be able to inform the new CB about specific conditions that may be applicable for the recertification of a System User. ISCC may not accept the certificate issued by the Certification Body, if ISCC was not informed about the change of Certification Body prior to the audit, if during the audit the specific conditions imposed by ISCC were not taken into account."</i>	6

1 Introduction

This document lays down the requirements for Certification Bodies (hereinafter referred to as “CBs”) to become recognised by the ISCC System GmbH (hereinafter referred to as “ISCC”), and the duties of ISCC-recognised CBs performing certification services for ISCC. Furthermore, this document lays down the requirements for and necessary qualifications of auditors conducting ISCC audits.

*Certification
Bodies and
auditors*

Auditors must be independent of the activity being audited, free of conflict of interest, and competent. To ensure independence and to avoid conflicts of interest, ISCC requires external third-party audits. ISCC and its System Users do not conduct certification audits themselves. Auditors must have the appropriate skills necessary to conduct the audit, and CBs must have the appropriate general skills necessary to perform audits.

*Independence
and competence*

Knowledge regarding land use criteria and no-go areas, experience in agriculture, ecology or similar, chain of custody systems, traceability, mass balance systems, data handling or similar, and greenhouse gas calculation and verification are crucial elements for qualification. The auditor has to have the respective skills and experiences in the areas of audit activity.

*Relevant
knowledge and
skills*

CBs and auditors should aim for the continuous improvement of all processes related to ISCC certification and implement industry best practices where possible. The requirements and duties laid down in this document are based on industry best practices, including relevant ISO standards and the International Standard on Assurance Engagements (ISAE) 3000. They aim to ensure that CBs and auditors are neutral and independent and operate in a consistent, transparent, reliable and credible manner. The correct application and verification of ISCC requirements are core responsibilities of ISCC, its System Users and cooperating CBs, and auditors ensuring the integrity and robustness of the ISCC system. These requirements are prerequisites for the successful operation of the certification system.

*Continuous
improvement
and best
practices*

An up-to-date list of all ISCC-recognised CBs is available on the ISCC website. The list contains contact details of the recognised CBs as well as information about the entity or national public authority they are recognised and monitored by.

*CBs published
on ISCC website*

2 Scope and Normative References

The requirements specified in this document apply to all CBs and auditors conducting audits or performing certification services under ISCC. The requirements apply globally.

*Global
application*

All ISCC documents published on the ISCC website in their most recent applicable version are valid and must be considered for the scope of application.

3 Requirements for Certification Bodies

3.1. General Requirements

The CB must ensure they can provide the appropriate expertise and experience, both in the relevant fields of activity and for the types of auditing tasks it is to undertake.

The CB should be carrying out audits, for instance, in conformance with or according to the principles of:

Principles to carry out audits

- 1 ISO/IEC 17065 establishing requirements for product certification or ISO/IEC 17021 establishing requirements for management system certification.
- 2 Standard ISO 19011 establishing guidelines for quality and/or environmental management systems auditing.
- 3 Standard ISO/IEC Guide 60 establishing good practices for conformity assessments.
- 4 Standard ISO 14065 establishing requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition.
- 5 Standard ISO 14064-3 establishing specification with guidance for the validation and verification of greenhouse gas assertions.
- 6 International Standard on Assurance Engagements (ISAE) 3000 regarding assurance engagements other than audits, or reviews of historical financial information.¹

3.2. Recognition or Accreditation of the CB

CBs must be recognised by a competent national public authority or must be accredited against ISO/IEC 17065 or ISO/IEC 17021 establishing requirements for bodies operating product certification systems. They shall be accredited for the scope of the Renewable Energy Directive (EU) 2018/2001² (RED II), or alternatively for the specific scope of the voluntary scheme. The CB is obliged to inform ISCC immediately if the accreditation or recognition is suspended, withdrawn or terminated by the accreditation body or by the competent national public authority.

ISO/IEC 17065 or national recognition

¹ In the following referred to as ISAE 3000.
² Directive (EU) 2018/2001 on the promotion of the use of energy from renewable sources (recast), in the following referred to as RED II

3.3. National Public Authorities and Accreditation Bodies

Recognition of a CB must be performed by competent national public authorities which are officially responsible for the recognition of CBs in the framework of the RED II and according to the regulatory framework of the national transposition of the EU Directives in a Member State.

Recognition

Accreditation must be performed by a national accreditation body which is a member of the International Accreditation Forum (IAF), by the bodies referred to in Article 4 of Regulation (EC) No. 765/2008, by bodies having a bilateral agreement with the European co-operation for Accreditation (EA), or by an accreditation body which complies with ISO/IEC 17011 (this can be demonstrated if the accreditation body is a full member or associate member of ISEAL).

Accreditation

The respective body responsible for recognition or accreditation is also responsible for monitoring the CB's compliance with the preconditions for its recognition or accreditation. Monitoring of the CB by national authorities or accreditation bodies will be complemented and supported by ISCC in the framework of the ISCC Integrity Program (see also point 5.10).

*Monitoring of
CBs*

3.4. Independence, Impartiality and Confidentiality

The CB and its auditors must be impartial and free of conflicts of interest. Evaluations and decisions must be based on objective evidence of conformity (or non-conformity) and must not be influenced by other interests or by other parties. All CB staff, especially auditors, must operate at high levels of professional integrity and be free from commercial, financial or other pressures that might affect their judgment. The CB must establish documented procedures to appropriately determine and manage conflicts of interest which may arise in the context of ISCC certification activities. Auditors must be independent of the activity being audited. The only exceptions possible are audits of forest biomass where in certain cases first or second party auditing may be used up to the first gathering point.³

*Professional
integrity*

Information relating to ISCC System Users including related documentation will be treated confidentially unless required by ISCC, by law or by regulations from the European Commission or national public authorities.

Confidentiality

3.5. Application, Recognition and Publication by ISCC

The CB submits a written application for entering into cooperation with ISCC and becoming recognised by ISCC. Together with the application, the CB must provide evidence of its recognition or accreditation (e.g. by submitting the certificate of accreditation) and of complementing qualifications. If ISCC has received sufficient evidence from the applying CB, ISCC will provide a Cooperation Agreement to the CB. The Cooperation Agreement is a legally binding contract establishing the cooperation between the ISCC System

*Cooperation
Agreement*

³ The exceptions only apply for audits according to point (a) of Article 29(6) and point (a) of Article 29(7) of the RED II

GmbH (ISCC) and the applying CB. The Cooperation Agreement is supplemented by the ISCC General Terms of Certification, which might further specify the rights, duties and obligations of the CB and of ISCC. The requirements laid down in this document, the Cooperation Agreement and the ISCC General Terms of Certification complement each other. The Cooperation Agreement must be accepted and signed by both the CB and by ISCC. Once both parties have signed the Cooperation Agreement, the CB is recognised by ISCC. Any kind of certification, audit or inspection activity can only be conducted after both the applying CB and ISCC have signed the Cooperation Agreement. An exception to this rule can only be made if certain activities are explicitly required during the process of accreditation or recognition of the CB, and only with explicit approval in advance by ISCC.

As soon as cooperation between ISCC and the CB is finalised, ISCC will publish the name, address and logo of the ISCC-recognised CB on the ISCC website. Furthermore, ISCC will publish which accreditation body or national public authority the CB has been accredited or recognised by and which is therefore monitoring the CB. Additionally, ISCC will publish the name of the responsible ISCC system manager and contact details of the CB. The information on the ISCC website regarding ISCC-recognised CBs will be publicly available and kept up to date.

ISCC website

4 Duties and Responsibilities of Certification Bodies

4.1 Appointment of ISCC System Manager

The CB must appoint one ISCC system manager within the CB to act as main contact person for ISCC. The appointed ISCC system manager will be indicated and published as such on the ISCC website. The ISCC system manager must participate in an ISCC EU and PLUS Basic Training at least once every five years. Furthermore, the ISCC system manager should participate in the regular meetings organised by ISCC for recognised CBs to exchange practical experiences, feedback and examples for best practices. The system manager is also responsible for informing all relevant members of staff within the CB about updates and amendments to any aspects relevant to the certification process as indicated by ISCC (e.g. through ISCC System Updates, notifications to CBs, etc.).

ISCC contact person

4.2 Competence of Auditors

The CB is responsible for arranging and ensuring that auditors working for the CB qualify for the activities they perform, and that they comply with the requirements laid down in this document (see chapter 5) before any ISCC audits are conducted. Before an auditor can start to conduct ISCC audits, the CB must ensure that the auditor has participated in one of the mandatory ISCC EU and PLUS Basic Trainings.

Participation in ISCC Basic Trainings

The CB must have a procedure in place to ensure that every auditor conducts at least one audit annually under an ISCC standard to maintain system knowledge. Witness audits are acceptable for maintaining competency. Exceptions to this rule must be discussed with and approved by ISCC in a timely manner (e.g. in the case that the CB does not have a sufficient number of ISCC clients to conduct the respective number of audits). The CB is responsible for ensuring that auditors participate in one of the ISCC EU and PLUS Basic Trainings at least every 5 years to ensure competence, especially in case of a revision of ISCC requirements during re-recognition by the European Commission. ISCC monitors the training status of the auditors conducting audits under ISCC. The CB must ensure that the auditors performing ISCC audits receive and understand the ISCC system updates, adjustments or changes of ISCC requirements, as well as other relevant communications from ISCC which are relevant to auditors. When hiring new auditors for ISCC audits the CB should also check the list of auditors suspended from ISCC audits that is available in the CB section of the ISCC website.

Maintaining competence

If the CB is conducting audits and certifications which include the verification of individual greenhouse gas (GHG) calculations, the CB must ensure that at least one GHG expert is working with the CB. This GHG expert must have participated in an ISCC GHG Training prior to acting as the GHG expert for ISCC audits and must participate in an ISCC GHG Training at least every five years. ISCC may decide to exceed the GHG training requirements for GHG experts or auditors, for example to cover specific scopes or regions.

GHG expert

If the CB is conducting audits and certifications for any element in the supply chain handling waste or residues, the CB must ensure that the auditor has participated in an ISCC Waste and Residues Training prior to conducting such audits. The auditor must participate in the ISCC Waste and Residues Training at least every five years.

Waste/residues auditor

If the CB is conducting ISCC PLUS audits and certification activities, the CB must ensure that the auditor has participated in an ISCC PLUS Training prior to conducting such audits. The auditor must participate in the ISCC PLUS Training at least every five years.

ISCC PLUS auditor

Within eight weeks after participation in any of the ISCC Trainings the auditor must pass a test. Only after successful completion of the test will ISCC issue the official attestation that confirms the successful participation in the training and that allows the auditor to conduct the respective audits under ISCC. This also applies for the system manager for ISCC appointed by each CB.

Mandatory test after training

The certification body shall have a process in place for selecting and appointing the audit team according to ISO 19011. The competence needed by the auditors to achieve the objectives of the specific audit have to be taken into account. The CB has to ensure that the audit team has the appropriate specific skills required for conducting the specific audit with regards to the relevant certification requirements and the scope audited. If the audit team

Set up of an audit team

consists of only one auditor, the auditor shall have the competence to perform the duties of an audit team leader. The audit team may be supplemented by technical experts who have to operate under the direction of an auditor.

The CB shall have procedures in place to ensure that the same auditor does not conduct audits (certification and, if applicable, surveillance audits) of the same System User for four consecutive years.

Rotation of the auditor

The CB must maintain appropriate records of the education, training, skills and experience of each ISCC auditor working for the CB. If it is not possible to maintain competency from one year to the next, the auditor must be trained by the CB or participate in an ISCC EU and PLUS Basic Training.

Documentation

4.3 Quality Management

The CB must include relevant aspects of ISCC's systems into the CB's quality management system (QMS) as appropriate. The quality management of the CB should aim for continuous improvement of the ISCC system internally and externally. The QMS shall also include a documentation management system. The integration of ISCC into the QMS of the CB should cover:

Continuous improvement

- 1 Internal processes of the CB. This includes sufficient process descriptions and clear responsibilities related to activities performed in relation to ISCC (e.g. who is responsible for issuing and signing ISCC certificates).
- 2 Documentation management system. This shall include general elements (e.g. manuals, policies, definition of responsibilities) and also the monitoring of documents, monitoring of records, management review of the management system, internal audits, as well as procedures for the identification and management of non-conformities and procedures for taking preventive actions to eliminate the causes of potential non-conformities.
- 3 Services provided to external parties (ISCC System Users). This includes communication with customers, the preparation and performance of audits and the handling of complaints from System Users.

The CB must have an internal procedure, ensuring that the CB and its auditors are not allowed to offer or provide consultancy services to clients for whom the CB shall conduct the assessment and evaluation of compliance with ISCC requirements.

No consultancy services

Any relevant documentation shall be kept for a minimum of five years, or longer if required by relevant national authorities.

Retention period

Recognised CBs are obliged to submit an annual evaluation report to ISCC. This report must include the number of audits conducted by the CB during one calendar year, a list of the certificates issued and withdrawn during one

Annual evaluation

calendar year, a summary of significant non-conformities⁴, corrective actions and risks which have been detected during audits or in relation to ISCC, and the status of the CB's recognition or accreditation. ISCC is entitled to use this information to fulfil its reporting obligations to the European Commission and to competent national authorities.

4.4 Risk Management

During any certification audit, the auditor must carry out a risk evaluation or risk assessment at a supply chain element to be audited. The result of the risk evaluation is the basis for the intensity of the audit and influences the size of the sample. At least a "limited assurance level" should be established during the audit, in context with the nature and complexity of the System User's activities. A "limited assurance level" implies a reduction of risk to an acceptable level as the basis for a negative form of expression by the auditor.⁵ The ISCC requirements for risk evaluation/risk assessment and risk management are specified in the ISCC EU System Document 204 "Risk Management".

*Limited
assurance level*

4.5 Establishing the Framework to Conduct Audits

CBs are responsible for establishing the framework for the audits performed by the auditors working for the CB. Auditors working for the CB conduct certification audits, which may result in the issuance of a certificate by the CB or surveillance audits to verify compliance of already-certified System Users. Prior to any certification or audit activities, the CB must have entered into a certification agreement with the economic operator interested in certification. After the CB has concluded a certification agreement with the economic operator and prior to any certification or audit activities, the economic operator must register with ISCC. ISCC will send a copy of the registration to the respective CB (see ISCC EU System Document 201 "System Basics" for further information on the registration process). Based on the registration with ISCC, the CB can identify the activities undertaken by the economic that are relevant for ISCC, and which represent the relevant requirements to be verified during the audit.

*Certification
Agreement*

The CB must ensure that the auditors use the applicable and most up-to-date version of the ISCC audit procedures for each ISCC audit and that they are filled in both completely and correctly. Additionally, the auditor must verify during each audit that the System User has signed the latest applicable version of the ISCC Terms of Use. Only if the System User has signed the latest applicable version of the ISCC Terms of Use can the CB issue a certificate. Should questions or ambiguities arise in the course of the certification process, the CB is obliged to contact ISCC immediately to request

*ISCC audit
procedures*

⁴ Each individual non-conformity detected during audits does not have to be stated in the report but non-conformities that were detected in a number of audits should be clustered. This is important for gathering information about which issues require a stronger focus during audits and which may be addressed and clarified within the ISCC system.

⁵ According to ISAE 3000.

clarification and guidance before proceeding with the certification. ISCC is entitled to give binding instructions to the CB regarding the application, interpretation or verification of ISCC requirements.

Audits to verify compliance with ISCC requirements must be conducted at least every 12 months. The CB should encourage a timely recertification of the System User, especially to avoid a gap between two certificates.

Audit every 12 months

4.6 Issuance, Termination and Withdrawal of Certificates

ISCC provides templates for ISCC certificates which must be applied at all times. If a CB intends to adjust the layout of the template (e.g. include watermarks for security reasons), the adjustment of the layout must be approved by ISCC. Depending on the type of operation of the certified System User, the certificate will be issued together with an annex specifying the sustainable material relevant at the certified site or a list of sites covered by the certificate in case of a group certification. The CB must define the entity (e.g. person or committee) responsible for making the certification decision at the CB. This entity must be qualified to make the certification decision (e.g. technical reviewer) and must not have been involved in the evaluation and audit process of the System User to be certified. After a positive certification decision, the CB will issue a certificate using the latest version of the ISCC certificate template. A certificate can only be issued if an audit has been conducted, all applicable ISCC requirements are fulfilled and if corrective measures have been implemented within 40 days if non-conformities were detected during the audit. A certificate can only be issued to System Users who have signed and accepted the latest applicable version of the ISCC Terms of Use, who have a valid registration with ISCC and who are not suspended from certification either by ISCC or by another recognised certification system.

ISCC certificate template

The CB must issue a certificate no later than 60 calendar days after the audit of the System User was conducted. This period includes the 40-day period for the implementation of corrective measures if non-conformities were detected during the audit. The CB may issue a certificate up to seven calendar days prior to the starting date of the validity period. This allows the CB to issue a certificate e.g. prior to a public holiday or a non-workday, ensuring that there is no gap between two certificates. In this case, the issuance date of the certificate differs from the date the certificate becomes valid (up to seven days later than the date of issuance). The validity period of a certificate must not start before the certificate is issued, i.e. prior to the date of issuance of the certificate. The CB is responsible for the correctness of a certificate it has issued until the certificate expires, is terminated (voluntarily) by the System User or withdrawn by the CB.

60-day period

If a System User does not intend to continue with the ISCC certification, it is possible to end (terminate) a certification prior to the end of the official validity period by giving notice to the CB which issued the certificate as well as to ISCC. The CB is responsible for informing ISCC about the end date of the

Notification to ISCC

validity period. If a certificate is terminated prior to the end of its initial validity period, ISCC will update the database of certificates on the ISCC website accordingly and immediately after receiving notice.

The issuing CB must act if the requirements for the certification decision are not given or are no longer given, i.e. if the certificate holder does not comply with relevant ISCC requirements. In case of serious violations or major or critical non-conformities with ISCC requirements by certified System Users, the CB is obliged to suspend or withdraw the certificate respectively. Withdrawn certificates will be published as such on the ISCC website. See ISCC EU System Document 102 “Governance” for further information.

Suspension or withdrawal of certificate

If a CB will not renew an ISCC certificate, i.e. the CB will not conduct a recertification audit, or a certificate expired, was terminated or withdrawn, the CB is obliged to obtain information on relevant amounts of sustainable material of the System User and submit those amounts to ISCC.

Information sustainable material

4.7 Documentation

CBs must properly document all ISCC audits and certifications carried out in a register. Such a register must contain at least the names, addresses, registration numbers, ISCC audit procedures applied during the audit, and audit reports of the audited entities. The register must be continuously updated. The results of audits, copies of all certificates that are issued, and other related documents must be archived for a period of at least five years.

Register of ISCC audits

The CB must ensure that the applicable ISCC audit procedures valid at the time of the audit are used for each audit conducted. An audit report must be prepared for every audit performed. Furthermore, for each certificate issued the CB must prepare a Summary Audit Report. ISCC provides templates for audit procedures and the Summary Audit Report on the ISCC website. For further information on the audit process see ISCC EU System Document 201 “System Basics”.

ISCC audit procedures

4.8 Data Transmission

The CB is obliged to provide sufficient documents to ISCC for each audit performed by the CB in a timely manner. This includes documentation of farms or plantations, points of origin and warehouses, which were audited as part of a sample and which were audited as being non-compliant. The obligation to forward audit documents applies to all kinds of audits (i.e. certification audits, surveillance audits) and also applies to audits with a negative result (failed audits).

Obligation to submit documents

Immediately⁶ after issuing a certificate, the CB must inform ISCC about the certificate issued and forward the required documents to ISCC. These documents include but are not limited to:

Required documents

⁶ On the same day or one day after

- 1 The certificate in digital form including relevant annexes to the certificate (if applicable).
- 2 The Summary Audit Report in digital form.
- 3 The completed ISCC audit procedures used during the audit.
- 4 A list of farms/plantations, points of origin or warehouses/storage facilities or relevant subcontractors, e.g. dependent collectors (if applicable).
- 5 The actual GHG calculation, if the audit covered the verification of individual GHG calculations. If applicable, this has to include related background evidence on the application of GHG emission saving credits (e_{ccr} , e_{ccs} , e_{sca}).
- 6 Information on the assessment of land-use change in the case that land-use change took place after January 2008 on any farm/plantation covered by an ISCC certification

A list of all required documents, further provisions to the content and, if applicable, provisions to the form in which the documents have to be provided (e.g. as PDF file, Excel file, etc.) is available in the CB section of the ISCC website. ISCC may specify existing document requirements or may request additional information or documents to be provided to ISCC, especially if this is deemed necessary to reduce the risk of fraudulent behaviour or improve the traceability or overall integrity of the system. Appropriate transitional periods for fulfilling additional information or document requests will be provided.

*Details provided
on the ISCC
website*

Certification documents must be forwarded to ISCC in such a manner that they can be reviewed and processed by ISCC without disproportionate effort. This includes but is not limited to documents containing complete and correct data (e.g. addresses or geo-coordinates, audit dates, etc.) and being signed if necessary. ISCC is entitled to specify the requirements regarding the form in which certification documents are to be submitted to ISCC.

*Certification
documents*

If the ISCC audit procedure requires filling in the amounts of sustainable material handled by the audited System Users, the CB is responsible for investigating the correct amounts and including this information in the audit procedures submitted to ISCC.

*Investigation of
amounts*

The CB is obliged to immediately inform ISCC via e-mail of any change made to or withdrawal of any certificate previously issued, as well as of any unsuccessful audits.

*Reporting of
relevant changes*

4.9 Fees

The CB is obliged to pay the ISCC fees as laid down in the ISCC fee structure. The procedure regarding payments may be further specified in and complemented by the ISCC General Terms of Certification.

*ISCC fee
structure*

4.10 ISCC Integrity Programme

ISCC operates the ISCC Integrity Programme as a means of quality and risk management and as a tool for monitoring the performance and compliance of CBs and auditors. The ISCC Integrity Programme ensures the integrity of the ISCC system and facilitates continuous improvement and implementation of best practices. Within the framework of the ISCC Integrity Programme, ISCC is entitled to perform Integrity Assessments. These are audits conducted either by ISCC or by independent auditors commissioned by ISCC. Integrity Assessments can be conducted onsite and/or remotely at the CB's head office (office audit) or at System Users certified by the CB (customer audit). Both head office and customer audits aim to assess and evaluate the performance of the CB and of individual auditors working for the CB. The result of an Integrity Assessment is an Integrity Report in which the performance of the auditor and the CB is evaluated, and points of improvement and/or non-conformities are identified based on the findings of the audit.

Integrity Assessments

The CB is obliged to allow for and to participate in office audits scheduled by ISCC. Participation of the CB in customer audits scheduled by ISCC is not mandatory, but highly recommended. ISCC is entitled to forward the Integrity Report to the competent public national authority or accreditation body responsible for recognition or accreditation of the CB, especially in case of serious non-conformities of the CB or its auditors. The ISCC Integrity Programme is specified in the ISCC EU System Document 102 "Governance".

Office audit

4.11 Sanctions

In case of non-compliant behaviour of the CB or of its auditors, ISCC may impose sanctions against the CB. Based on a case-by-case examination, ISCC evaluates the type and level of non-compliance and defines the type and level of sanctions. If individual auditors are suspended from conducting ISCC audits, they will be included in the list of suspended auditors that is available in the CB section of the ISCC website.

Case-by-case evaluation

The provisions regarding non-compliance and sanctions are specified in ISCC EU System Document 102 "Governance". They are supplemented by the ISCC General Terms of Certification.

4.12 Complaints and Appeals

The CB should have a procedure in place for handling complaints and appeals related to ISCC audits, or certification activities conducted by the CB and its auditors. The procedure should enable the CB to process complaints and appeals in an effective, timely and professional manner.

Complaint procedure

If the CB intends to file complaints or appeals against ISCC decisions, the procedure laid down in ISCC EU System Document 102 "Governance" applies.

5 Requirements for Auditors

Independent of their specific operational area, all auditors must meet general requirements and qualifications in order to conduct ISCC audits. Depending on whether they conduct audits on farms or plantations, or audits of subsequent elements of the supply chain, or GHG calculation verification, they must meet additional specific requirements.

5.1. General Requirements

During any ISCC audit, the auditor must:

- > Identify and understand the activities and processes undertaken by the audited System User, its overall organisation with respect to the ISCC criteria and the effective implementation of relevant control systems
- > Analyse the risks based on the auditor's professional knowledge and the information provided by the System User
- > Draw up and carry out a verification plan, corresponding to the risk analysis and the scope and complexity of the System User's activities, including relevant evidence, upon which the final conclusion will be based. The ISCC audit procedures may be used for this.
- > Request that the System User provide any missing elements of audit trails, explain deviations, or revise claims or calculations before reaching a final conclusion.

Obligations during audits

Therefore, the following requirements apply to all ISCC auditors:

- 1 Technical knowledge and a good understanding of the audited activities of the System User relevant to ISCC, sufficient for identifying, assessing and managing the risks during each audit the auditor performs.
- 2 Good proficiency in English and working language skills in the corresponding native/working language.
- 3 Personal and professional behaviour in the sense of ISO 19011 (e.g. ethical, open-minded, diplomatic, observant, culturally sensitive, etc.). Auditors should follow the six "principles of auditing" according to ISO 19011 when conducting ISCC audits. Those principles are: integrity, fair presentation, due professional care, confidentiality, independence and evidence-based approach.⁷
- 4 Auditors should comply with the requirements of ISAE 3000 when performing an ISCC audit.
- 5 The auditor should plan and conduct the audit with respect to nature, timing and extent of evidence-gathering procedures in such a way that a meaningful level of assurance for a decision regarding compliance

Requirements for all auditors

⁷ ISO 19011:2011 Guidelines for auditing management systems

with the ISCC requirements is available. The auditor must establish at least a “limited assurance level” in context with the nature and complexity of the System User’s activities. A “limited assurance level” implies a reduction in risk to an acceptable level as the basis for a negative form of expression by the auditor.

- 6 Auditors are not permitted to make ultimate certification decisions regarding audits they have performed themselves.
- 7 Auditors are not permitted to carry out any activities which may affect their independence or impartiality, and specifically must not carry out consultancy activities for the ISCC System Users whom they audit for compliance with ISCC requirements.

Besides the three-day ISCC EU and PLUS Basic Training, ISCC offers training modules for auditors with a focus on specific topics, such as GHG calculation and verification, ISCC PLUS, Land Use Assessment or Wastes and Residues. If auditors are not able to show their competences or qualifications regarding these topics, they can obtain them by participating in the respective training modules. CBs conducting audits in one of the relevant fields must have at least one expert or lead auditor who has participated in the respective training module.

*ISCC training
modules*

5.2 General Qualifications

- 1 At least 2 years of work experience in the relevant work area; all in all, at least 3 years of work experience.
- 2 At least 40 hours of audit training (e.g. according to ISO 19011).
- 3 Four complete audits for a total of at least 20 days of audit experience as an auditor-in-training under the direction and guidance of an auditor who is competent as an audit team leader. The audits are to have been completed within the last three consecutive years.
- 4 Three complete audits for a total of at least 15 days of audit experience, acting in the role of an audit team leader under the direction and guidance of an auditor who is competent as an audit team leader. The audits are to have been completed within the last two consecutive years.
- 5 Knowledge in the handling, evaluation and assessment of plausibility of data sources.
- 6 Knowledge in traceability verification and relevant databases, chain of custody options, supply chain logistics, especially mass balance calculation and verification, bookkeeping, and similar.
- 7 Competence in group certification and sampling principles (if applicable during an audit).

*Experience,
training and
competence*

- 8 Participation in the ISCC EU and PLUS Basic Training before the first ISCC audit can be conducted. Participation in the ISCC EU and PLUS Basics Training must be repeated at least every five years.
- 9 Participation in the ISCC Waste and Residues Training before the first ISCC audit covering waste/residues can be conducted. Participation in this training must be repeated at least every five years.
- 10 Participation in the ISCC PLUS Training before the first audit under ISCC PLUS can be conducted. Participation in this training must be repeated at least every five years.
- 11 Competence regarding ISCC ensured either by conducting at least one ISCC audit within a 12-month period and/or by regular participation in training courses organised by the CB or by ISCC.

5.3 Qualifications of Auditors on Farms, Plantations and Forests

In addition to the general requirements and qualifications, auditors conducting audits on farms, plantations or forests must have competences in at least the following areas:

Competence for farm audits

- 1 Knowledge of agriculture / agronomy, forestry/silviculture
- 2 Pedological knowledge (soil science)
- 3 Biological and ecological knowledge
- 4 Knowledge of risk analysis methodologies, tools and relevant databases, especially knowledge of the evaluation of satellite data.

Evidence of competence includes completed studies at a university or a technical college, or a comparable qualification in one of the following areas (areas with a comparable content are also allowed):

Evidence of competence

Ad 1: agriculture, agricultural economics, agronomy

Ad 2: Agrology, geology, geological sciences, geoecology, landscape ecology, life sciences, et al.

Ad 3: Biology, botany, ecology, landscape ecology, natural sciences, life sciences et al.

Ad 4: process technology, energy management, environmental engineering, environmental and quality management, environmentally orientated process engineering, renewable energies, geography

5.4 Further Specific Qualifications of Auditors

In addition to the general requirements and qualifications, auditors conducting verification of individual GHG calculations, chain of custody or ISCC PLUS audits must have skills in the respective area:

GHG, Chain of Custody and ISCC PLUS

- 1 Competence in GHG calculation and verification if audits are conducted in this area

- 2 Competence in chain of custody
- 3 Knowledge regarding ISCC PLUS (if applicable)

Evidence of competence can be demonstrated by completed studies at a university or a technical college or a by comparable qualification, e.g. participation in relevant training courses and work experience, in at least one of the following areas (areas with a comparable content are also allowed):

Evidence of competence

- Ad 1 process technology, energy management, environmental engineering, environmental and quality management, environmentally orientated process engineering, renewable energies, ISCC GHG training
- Ad 2 spreadsheet analysis, accounting, enterprise resource planning (ERP) systems, logistics, supplier and supply chain management
- Ad 3 see respective ISCC PLUS documents, ISCC PLUS training. Auditors conducting ISCC PLUS audits in the area of industrial applications, i.e. chemical and technical processing units and verifying respective mass balances, must demonstrate knowledge to proof competencies in understanding system user set-ups and being able to identify sector-specific risks associated with the audit. This can be proven by e.g. a background in (environmental/sustainable) chemistry, physics or engineering, previous working experience in a relevant sector, or conducting audits for standards applicable to chemical or recycled content audits. Other options include applicable advanced trainings and further professional certifications that qualify to assess complex chemical and technical production processes.

With regard to the audit of individual GHG calculations, the auditor must also have the following skills and experiences:

- > Relevant experience regarding the type of audits conducted by the individual auditor (e.g. for farms/plantations or processing units).
- > At least two years experience of biofuels life-cycle assessment, and specific experience in auditing GHG emission calculations according to the calculation methodology of the RED (if applicable).
- > Specific technical knowledge (e.g. soil science) in case of verifying soil organic carbon levels for the purpose of applying the emission saving credit for soil carbon accumulation (e_{sca}).

6 Change of Certification Bodies

ISCC System Users may freely choose ISCC-recognised CBs to perform a certification according to ISCC. System Users may also change from one CB to another CB for recertification. In this case, specific requirements with regards to the integrity of the system must be met. These measures are taken to address a System Users' certification history appropriately and to reduce

Certification history

the risk that CBs are changed with the intent to cover up infringements or violations of ISCC requirements (“CB hopping”).

If a System User changes the CB twice within a period of five years, the CB newly contracted by the System User with the second change has to apply a higher risk level for the next scheduled audit, i.e. the risk level must be higher than the risk level applied for the previous audit. It is the responsibility of the newly contracted CB to take this requirement into account when conducting the risk assessment, as well as considering the certification history of the System User and the relevant audit documents from the previous audits. See ISCC EU System Document 201 “System Basics” for further information. Audit documentation

Frequent change of CB

In the case a System User has already been certified according to ISCC and intends to become recertified with a different ISCC-recognised CB, the newly contracted CB must receive the relevant audit documents and procedures from the previous ISCC audit. The audit procedures and documents from the previous audit must be considered during the recertification process performed by the newly contracted CB. ISCC is obliged to provide the relevant audit documents of the previous audit to the newly contracted CB. Both CBs (the new and the old CB) are obliged to cooperate in case of questions arising during the recertification which concern the audit history of the System User. See ISCC EU System Document 201 “System Basis” for further information.

Access to certification documents

ISCC is entitled to define specific conditions for re-certification which are suitable for preventing future non-conformities or for ensuring future compliance with ISCC requirements (see ISCC EU System Document 102 „Governance“). This means that ISCC must be able to inform the new CB about specific conditions that may be applicable for the recertification of a System User. ISCC may not accept the certificate issued by the Certification Body, if ISCC was not informed about the change of Certification Body prior to the audit, if during the audit the specific conditions imposed by ISCC were not taken into account.

Conditions for recertification

A CB remains responsible for the certificates it has issued to System Users until the certificates expire, are terminated by the holder (System User) or are withdrawn by the issuing CB. Based on the contractual agreements between a CB and a System User, a CB may shorten the validity period of the issued certificate if the System User terminates the certification contract with the CB. One CB cannot take over certificates issued by another CB.

Responsibility for valid certificates