

ISCC Audit Procedures for Independent Smallholders (ISH)				
No.	Template	Remarks	Risk level	Comments
0	Basic data ISH	Basic data of the ISH audited	Not applicable	<i>Please copy and paste section 0.2 as well as 0.3 for all ISH to be audited</i>
1	Ecological and social sustainability	ISCC Principle 2 – 6, Requirements for the production of biomass according to ISCC 202 Sustainability requirements for the production of biomass	High	
2	Traceability & GHG information	Within Template No. 3 the risk of a flawed documentation has to be evaluated	Not applicable	
3	Non-conformity list and action plan	Defined list of all points marked „no“ in the column Conformity	Not applicable	

Please read the guidelines carefully before completing the audit procedures!

- This is a specific audit procedure for Independent Smallholders (ISH). The procedure can be used for all audited ISH together. The basic data must be provided for each individual ISH. The findings on sustainability and traceability requirements can be stated for all ISH together.
- The user must not alter this template of the audit procedure.
- The criteria of the six ISCC Principles are divided into „Major Musts“ and „Minor Musts“. A precondition for a successful audit is the compliance with all criteria of ISCC Principle 1, of all Major Musts of the ISCC Principles 2 to 6, as well as a minimum of 60% compliance with all Minor Musts. For ISH it is assumed that ISCC Principle 1 is covered at the Central Office
- ISH are not allowed to store or apply plant protection products themselves. This is the responsibility of the central office. Thus, respective criteria have been moved to the central office`s template
- For ISH it is assumed that the disaggregated default value on greenhouse gases (GHG) for cultivation is applied. If an actual calculation is anticipated additional verification points need to be added
- For countries that have ratified the ILO Standard Convention, it may be assumed that the social requirements (ISCC Principle 4) are fulfilled, unless the auditor arrives to a different result in the framework of the risk assessment and during the audit.
- 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 ISH, Minor Must criteria have been merged. In the column “No of Minor Musts” it is stated how many Minor Musts are merged. During audit, it must be highlighted how many of the Minor Musts are met
- Every “no” requires the definition of corrective measures in chapter 4. The unique number of non-compliant requirements must be stated. The implementation of corrective measures must be verified and confirmed by the auditor.
- 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 and the ISCC Guidance for the certification of independent smallholders – ISCC 201-5) have been applied.

- For some requirements the auditor may be required to provide detailed information in the column Findings. Those requirements contain a clear note in the column Findings that must not be removed

0.	Basic Data	
0.0.	Certification Body	
0.0.1.	Name of Certification Body	
0.1.	Audit Specific Data	
0.1.1.	Name of Auditor(s)	
0.1.2.	Place of the Audit	
0.1.3.	Date of the Audit	
0.1.4.	Duration of the Audit (in hours, in digits)	
0.1.5.	Sustainable output material(s) according to the ISCC list of materials	
0.1.6.	What is the risk level regarding a flawed documentation of the audited ISH?	<input type="checkbox"/> Regular (risk level 1.0) <input type="checkbox"/> Medium (risk level 1.5) <input type="checkbox"/> High (risk level 2.0)
01.7	Please indicate how the ISCC criteria to determine the risk-level (in accordance with ISCC Risk Assessment requirements – ISCC 204, 4.2 and the ISCC Guidance for the certification of independent smallholders – ISCC 201-5) have been applied, with regard to a flawed documentation of the audited operational unit.	
0.2.	ISH	
0.2.1.	Name of ISH	
0.2.2.	Address of ISH	
0.2.3.	Street	
0.2.4.	Street No	
0.2.5.	Postal Code	
0.2.6.	Place	
0.2.7.	Country	
0.2.8.	Geo Coordinates: Latitude in decimal degrees (Example: 50.941218)	
0.2.9.	Geo Coordinates: Longitude in decimal degrees (Example: 6.958337)	
0.2.10.	Type of ISCC System (PLUS or EU)	

0.2.11.	Is the ISH certified individually or audited as a part of a sample?	<input type="checkbox"/> individually certified <input type="checkbox"/> audited as part of a sample of the Central Office		
0.2.12.	ISCC Registration Number (of the ISCC System User registered to be certified)			
0.2.13.	Recertification (not applicable for operational units audited as part of a sample)	<input type="checkbox"/> yes <input type="checkbox"/> no		
0.3.	ISH Information			
0.3.1.	Has the ISH been audited before?	<input type="checkbox"/> Yes, date: _____ <input type="checkbox"/> No		
0.3.2.	Has a GRAS analysis been conducted?	<input type="checkbox"/> Yes <input type="checkbox"/> No		
0.3.3.	Is ensured that no land use change took place after January 2008?	<input type="checkbox"/> Yes <input type="checkbox"/> No		
0.3.4.	Risk level	<input type="checkbox"/> Regular (risk level 1.0) <input type="checkbox"/> Medium (risk level 1.5) <input type="checkbox"/> High (risk level 2.0)		
0.3.5.	Please indicate how the ISCC criteria to determine the risk-level (in accordance with ISCC Risk Assessment requirements – ISCC 204, 4.2 and the ISCC Guidance for the certification of independent smallholders – ISCC 201-5) have been applied.			
0.3.6.	Is ensured that plant protection products are not stored at the ISH but at the Central Office?	<input type="checkbox"/> Yes <input type="checkbox"/> No		
0.3.7.	Is ensured that the Central Office or a responsible appointed by the Central office applies plant protection products?	<input type="checkbox"/> Yes <input type="checkbox"/> No		
0.3.8.	Does the ISH employ relatives or other workers?	<input type="checkbox"/> Yes (→ Please fill out also questions 7.1.17. – 7.1.21.) <input type="checkbox"/> No (→ Skip questions 7.1.17. – 7.1.21.)		
0.3.9.	Total size of farm (in ha)			
0.3.10.	Details for FFB delivered as sustainable (for crops harvested during the 12-month period prior to the audit)	0.3.10. Required for FFB to be delivered as sustainable:		
		0.3.11.	0.3.12.	0.3.13.
		Field size LU01 (in ha)	Total amount per crop (in mt)	Month and Year of sowing
	FFB:			

0.3.14.		Total field size of own and leased fields in ha:		
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1. Ecological and social sustainability

No.	Summary of criterion requirement	Evidence	Major Must	No of Minors	Findings	Conformity	
						Yes	No
7.1.1	<p>2.1.1 Environmental impacts are considered prior to following actions:</p> <ul style="list-style-type: none"> • New cultivation areas or change to intensive agricultural purposes • New buildings • Restructuring rural land holdings • Drainage systems • Other constructions or systems • Water management projects • Intensive livestock installations 	<p>ISH can explain, if environmental impacts on e.g. human beings, fauna, flora, soil, water, air, climate and the landscape, material assets and the cultural heritage have been considered. Local inspection</p>	x				
7.1.2	<p>2.1.2 Damage of or deterioration of habitats avoided?</p> <ul style="list-style-type: none"> • Avoidance of interference of existing wildlife habitats, corridors or protected species and maintenance and no damage or disturbance • No illegal hunting, fishing, collecting wild animals or plants or trapping <p>2.1.3 Maintenance or re-establishment of natural vegetation areas around springs and natural watercourses (e.g. streams, rivers, canals or other routes, through which constantly or ephemeral/intermittent water flows, no matter if they are still unaffected from human intervention or corrected, straightened or otherwise regulated)?</p>	<p>On-site visit, document check (maps of natural vegetation, protected areas, existing ecological corridors, buffer zones, recovery timetable for removed vegetational zones in riparian areas), interview of ISH (knowledge on status of riparian vegetation around springs)</p>		2			
Soil protection							
7.1.3	<p>2.2.2 Cultivation techniques to reduce the possibility of soil erosion (e.g. terrace palm trees or no use of steep slopes, phan stacking or</p>	<p>On-site visit and interviews of ISH on erosion control and prevention</p>	x				

No.	Summary of criterion requirement	Evidence	Major Must	No of Minors	Findings	Conformity	
						Yes	No
	natural vegetation against water erosion)?						
7.1.4	2.3.7 Is soil organic matter balance or analysis compiled?	For ISHs it is sufficient that a soil- or leaf analysis has been conducted by responsible person (e.g. Central Office). Document check	x				
7.1.5	2.2.1 Is ensured that crops are grown on suitable soils and have factors like soil quality, erosion or contamination been taken into consideration?	Document check of e.g. topographical maps, on-site visit and interviews on erosion control and prevention, soil nutrient balance & soil organic matter improvement, soil structure and soil fertility improvement		1			
7.1.6	2.3.1 Applied organic and mineral fertilizers come from trustworthy sources, are of high quality and used according to nutritional requirements? Are EFBs evenly mulched? 2.3.2 When fertilizers with considerable nitrogen content (> 1.5% of N in dry matter) are applied, care is taken not to contaminate the surface and ground water (no flooded or water logged soils, 3m distance to riverbanks, no run-off, weather conditions are taken into account)? 2.3.6 Continuously, a record on fertilizer application is set up and available?	On-site visit and interview on fertilizer application. ISH can show evidence on input/output balance. Continuously, documents shall be available on such a balance or similar (such as soil- or leaf analysis or professional recommendations) and on fertilizer application (record with information on fields, dates, type of fertilizer, amount of product, type of application machinery, operator)	x				
Plant protection products							
7.1.7	No storage or application of plant protection products by ISH?	Responsibility by central office. On-site visual inspection and interview	x				
7.1.8	2.5.1. Training/advice on implementation of Integrated Pest Management (IPM) systems	Interview with ISH, document-check and on-site visit. Examples on "Prevention":		4			

No.	Summary of criterion requirement	Evidence	Major Must	No of Minors	Findings	Conformity	
						Yes	No
	2.5.2. At least one activity of the IPM category "Prevention"? 2.5.3 At least one activity of the IPM category "Observation and Monitoring"? 2.5.4 At least one activity of the IPM category "Intervention"?	<ul style="list-style-type: none"> Beneficial plants attracting natural predator. Natural predators (owls, snakes). Examples on "Observation and Monitoring": <ul style="list-style-type: none"> Counts of rat attacks on FFB. Beetle traps for counting. Count of bones at owl's nest. Activity proof of natural predators. Examples on "Intervention": <ul style="list-style-type: none"> cultural and physical control, biological control 					
7.1.9	2.10.1 Waste management on reduction, re-use and recycling 2.7.6 Adequate provisions for waste disposal? <ul style="list-style-type: none"> Following national/regional legislation? If applicable, waste burning and disposal done by official, authorized systems or best-practices of on-farm disposal 	On-site visit of ISH land, waste storage and disposal site, Interview of ISH (e.g. on measures to reduce waste) If wastes are burned on-site check: <ul style="list-style-type: none"> Hazardous waste like solvents, certain plastics not on-farm PVC not burned in open fires or low-temperature incinerators Burning sites fit for purpose If wastes are disposed on-site check: <ul style="list-style-type: none"> Sanitary landfills designed according to national legislation No disposal of litter or other general wastes into ditches, streamways or holes that might flood Burned wastes covered with layer of soil 		2			
7.1.10	3.1.3 Did ISH or workers receive adequate health & safety training or has been instructed?	Interview on competency on first aid skills, health & safety		1			
Child and labor restrictions							

No.	Summary of criterion requirement	Evidence	Major Must	No of Minors	Findings	Conformity	
						Yes	No
7.1.11	4.2.2 No child labor & labor restrictions: No slavery, force or compulsory labor of children. No minors employed <ul style="list-style-type: none"> • Minimum age complies with all local and national legislation as well as with ILO Convention 138 and 182 • Children within the age of compulsory schooling are not employed during school hours • No hazardous work by young workers (15-18), pregnant workers, disabled workers, ill workers or workers who suffer from chronic or respiratory diseases, that jeopardizes their health, safety or morals 	Document check (e.g. of passport), Interviews with children, ISH, workers Please notice	x				
7.1.12	4.1.6 Do all children living on the farm (at primary schooling age) have access to quality primary school education ?	On-site visual inspection and interviews, Document check on e.g. age	x				
7.1.13	4.2.5 Are all workers treated with dignity and respect ?	Refers to all workers (including wife, children, family members). Visual inspection and interviews on any indication of mental or physical coercion, or verbal abuse or sexual harassment, any kind of intimidation or harsh or inhumane treatment	x				
Legal compliance							
7.1.13	5.1. Legitimacy of ISH land use	Documents on legal ownership or lease, history of land tenure and the actual legal use of the land (including land title or taxation records for land) The process of Free Prior and Informed Consent (FPIC) is applied in case of new land acquisitions.	x				

No.	Summary of criterion requirement	Evidence	Major Must	No of Minors	Findings	Conformity	
						Yes	No
7.1.14	5.2. Awareness of and compliance with, all applicable regional and national laws and ratified international treaties	Interview with ISH on awareness of his responsibilities according to the applicable laws (e.g. soil conservation, environmental impacts, handling of fertilizers, water conservation, waste treatment, health & safety, rights of workers)	x				
ISCC Principle 6							
Economic requirements							
7.1.15	6.1.1 Basic economic understanding of long-term economic viability and takes into account social and environmental principles, e.g. the sustainable optimization of yield and input efficiency?	Interview with ISH on activities that contribute to the long-term economic viability of ISH. Market requirements as well as risk mitigation strategies (e.g. of drought, price fluctuations) can also be included.	x				
7.1.16	6.1.3 Good relationship of ISH with customer	Interview of ISH on good discussions on best timing for crop deliveries		1			

The following requirements are only relevant for ISH that employ relatives or other workers

No.	Summary of criterion requirement	Evidence	Major Must	No of Minors	Findings	Conformity	
						Yes	No
7.1.17	4.2.1 No forced, bonded or involuntary labor?	Interviews of workers/ISH and document check E.g. employees are not requested to lodge their identity papers with the owner or a third party, salary of workers or further property and grants are not retained, there is no excessive deduction fee from wages for disciplinary purposes, personal protective equipment, deposits for accommodation, is prohibited, unless permitted by law	x				

No.	Summary of criterion requirement	Evidence	Major Must	No of Minors	Findings	Conformity	
						Yes	No
Working and employment conditions							
7.1.18	4.1.4 Fair and transparent contract farming arrangement in place? 4.2.6 All workers are provided with fair legal contracts ? 4.2.13 Records for all workers	Interviews of ISH and workers Continuously set up documents, e.g. fair legal contracts on papers (including provisions governing price-quality parameters, exit arrangements) and co-signed copies at each party, payment slips. Records for all workers should include full names, a job description, date of birth, date of entry, wage and the period of employment. Documents kept 24 months		3			
7.1.19	4.2.7 Employment conditions comply with legal regulations and/or collective bargaining agreements (e.g. on working hours, breaks, rest days, overtime, deductions, sickness, holiday entitlement, paid leave, maternity leave, reasons for dismissal, period of notice, home work etc.) 4.2.14 Time recording system that shows daily working time and overtime on a daily basis?	Interview with ISH and workers. Continuously setting up of documents for verification (e.g. pay slips on wages and overtime payment, time recording system on working time) Evidence that: <ul style="list-style-type: none"> • Regular weekly working max 48 hours • Rest breaks/days during peak season • Every six sequent days of work at least one day off • Overtime voluntary and only occurs within a certain time frame (e.g. during harvest or planting) and is compensated at a premium rate. • Workers are informed about overtime work in a timely manner • Workers who take maternity leave are entitled to return to their employment at the same terms and conditions of prior employment. 		2			
7.1.20	4.2.8 Living wage meets at least legal or industry minimum standards (paid at least monthly)	Interview with ISH and workers. Continuously setting up of documents for verification (e.g. pay slips on wages and overtime payment)	x				
7.1.21	4.1.5 Access to basic services ?	On-site visit and interviews of e.g. clean food storage areas, designated dining areas, hand washing facilities, hygienic	x				

No.	Summary of criterion requirement	Evidence	Major Must	No of Minors	Findings	Conformity	
						Yes	No
		toilet, safe drinking water. If workers live with ISH, access to cooking facilities, clean & safe accommodation. Living quarters of ISH are habitable, have a sound roof, window and doors and basic services of running water					

2. Traceability & GHG information

No.	Summary of criterion requirement	Evidence	Major Must	No of Minors	Findings	Conformity	
						Yes	No
7.2.1	Contracts with Central Office	Check contracts for reliability and completeness.	x				
7.2.2	ISCC 203: Weighbridge protocols /delivery slips of delivered FFB for each truck/tractor as received from recipient of FFB	Document check Documents contain the following information: <ul style="list-style-type: none"> Name and address of the ISH 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 delivery note (running number), or alternatively a unique batch identification number Type of outgoing sustainable material Country of origin of the feedstock Statement that material is ISCC compliant Quantity of outgoing sustainable material (in metric tons or m3 at 15°C) Statement on GHG of cultivation (e_{ec}) 	x		Indicate reproducibly which delivery notes, sustainability declarations or proofs of sustainability have been verified during the audit, e.g. statement of unique document number and date):		
7.2.3	Plausibility check: Is the amount of FFB delivered as	Reports on outgoing material, delivery notes, field records etc.	x				

No.	Summary of criterion requirement	Evidence	Major Must	No of Minors	Findings	Conformity	
						Yes	No
	sustainable consistent with the size of the crop area and yield per year?						
7.2.4	Application of the disaggregated default value is in line with Directive 2009/28/EU and ISCC requirements.	Document check	x				

3. Non-conformity list and action plan

No.	No. of Requirements	Name of ISH	Finding	Action/Measure	Implementation until when (within 40 days)	Measure implemented	
						No	Yes
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							

Place, Date, Signature Auditor

Place, Date, Signature of all ISH:
(By signing the clients also confirms that the ISCC terms of use are accepted)

