

ISCC EU Gap Audit Procedure Point of Origin

Please read the guidelines carefully before completing the audit procedures!

- This gap audit procedure must be used for ISCC EU audits as of 1st January 2024 to verify compliance with the revised ISCC EU standard and with the requirements specified in the Commission Implementing Regulation (EU) 2022/996.
- This audit procedure must be used in addition to the currently applicable audit procedure system (APS).
- In case of differences between this audit procedure and the currently applicable version of APS, the requirements and verification guidance specified in this audit procedure prevail and must be verified.

00. Basic Data		
00.00. Certification Body		
00.00.001	Name of Certification Body	
00.01. Operational Unit (Point of Origin that is subject to the audit)		
00.01.001	Company Name	
00.01.002	Street	
00.01.003	Street number	
00.01.004	Postal code	
00.01.005	Place	
00.01.006	Country	
00.01.024	ISCC Registration number*	
00.02. Audit Specific Data		
00.02.001	Name of Lead Auditor	
00.02.002	Name(s) of further auditors of the team	
00.02.003	Date of the Audit	
00.02.018	What is the risk level with respect to the intentional production and/or a false declaration of waste and residues (risk that products are falsely claimed to be waste or residues)?*	<input type="checkbox"/> Regular (risk level 1.0) <input type="checkbox"/> Medium (risk level 1.5) <input type="checkbox"/> High (risk level 2.0)
00.02.019 (added)	Assurance level of the audit* ¹	<input type="checkbox"/> Limited assurance <input type="checkbox"/> Reasonable assurance
00.04. Point of Origin Requirements		
00.04.001	Category of Point of Origin	<input type="checkbox"/> Company or Business (e.g. restaurants, industrial operations, other than refinery) <input type="checkbox"/> Refinery ² <input type="checkbox"/> Palm Oil Mill <input type="checkbox"/> Private Households <input type="checkbox"/> Public Containers <input type="checkbox"/> Public or Communal Collection Sites <input type="checkbox"/> Landfill Operations
00.04.003	Has the auditor verified that the operational unit is not included in the list of Points of Origin excluded from certification as published on the ISCC website?	<input type="checkbox"/> yes <input type="checkbox"/> no

¹ For initial audits and re-certification audits under a revised regulatory framework the certification body has to establish a "reasonable assurance level" on the effectiveness of the economic operator's internal processes. Depending on the risk profile of the economic operator, a limited assurance level can be applied on the veracity of its statements. On the basis of the results of the initial audit, those economic operators who are considered regular risk may be subject to subsequent limited assurance audits (see ISCC EU System Document 201 "System Basics")

² A refinery is a production facility that converts/refines input materials into intermediate and/or end products (e.g. bio-oil refinery, edible oil refinery, sugar refinery)

³ Please see the ISCC Guidance Document for the Audit of Wastes and Residues from Palm Oil Mills for further information

* Not relevant for sample audits

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)					
01.01.012	Are all necessary documents, records, reports, information and data according to ISCC EU Document 203 "Traceability and Chain of Custody" kept for at least five years or longer if required by the relevant national authority?	Verify if documentation for five years or longer if required by the relevant national authority is covered within the management system. Verify the oldest documents available (starting with the registration with ISCC).	ISCC registration, relevant documents, QM system			
01.01.020	Are the current ISCC Terms of Use available?	Verify if the current ISCC Terms of Use are available. Note: Verification is solely for the purpose of improving compliance. Changes to the Terms of Use become binding for the System User in accordance with the relevant provisions of the Terms of Use.	Copy of the current ISCC Terms of Use			
01.01.022	Are the relevant personnel aware of the ISCC System Updates and that they must consider the content and initiate necessary action upon request?	ISCC may communicate additional, specified, or adjusted requirements for System Users by ISCC System Updates which must be taken into account by the System User. The member(s) of staff acting as contact person(s) for ISCC are responsible for internally distributing ISCC System Updates and any other official ISCC communication to all relevant personnel and to initiate necessary action upon request by ISCC. The failure to respond to ISCC Communication and/or take action if requested to so will be treated as major non-conformity. Verify if the concept and importance of ISCC System Updates is understood by the System User. Verify if the System User is aware that all System Updates are sent out by email to the ISCC contact person(s) and that an archive of all System Updates is available on the ISCC Website. (see ISCC Documents 102 "Governance" and 201 "System Basics")	Confirmation by relevant personnel, system updates received by email and further internal distribution to relevant personnel (if applicable)			
01.01.023 (added)	Applicable for audits conducted with reasonable assurance: Are risk control measures established for all critical control points to mitigate risks for relevant ISCC requirements (i.e. to reduce the probability and/or negative consequences associated with the respective risk)?	Verify if ISCC System User analyzes, monitors and understands the risks with regards to its own operation at all critical control points. Verify if all risks are addressed by establishing internal risk control measures (see ISCC Document 204 "Risk Management")	QM System, risk assessment			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
01.01.024 (added)	Are the internal processes and risk control measures adequately designed to address the respective risks?	Check whether the design of all risk control measures and the internal procedures are suitable to mitigate the respective risk (see ISCC Document 204 "Risk Management").	QM System, risk assessment			
01.01.025 (added)	Applicable for audits conducted with reasonable assurance: Have the internal processes and control measures been effectively implemented?	Verify if all required risk control measures according to the System User's internal processes have effectively taken place. Verify whether the risk control measures were sufficiently implemented according to the internal procedures (see ISCC Document 204 "Risk Management").	QM System, documentation of implemented controls			
06.	Point of Origin					
06.01.	General Requirements Point of Origin (for main and sample audits)					
06.02.	Requirements for Company/ business (commercial points of origins), including Palm Oil Mills generating PKS and EFB, Public/ communal collection centre (for main and sample audits)					
06.02.010	In case of brown grease/trap fat: Is appropriate device in the wastewater treatment in place to collect the material?	Brown grease is oil, fat and grease that is recovered from sink and drain grease traps. Verify if grease traps or grease interceptors are in place to collect the oil, fat and grease from the wastewater in the, e.g. restaurant or food processing plant. Note: Material removed/recovered from the sewage system cannot be considered as brown grease/trap fat.	Grease traps or grease interceptors are in place			
06.03.	Requirements for Public containers (for main and sample audits. Not applicable for other types of Points of Origin)					
06.04	Requirements for Palm Oil Mills (POM) generating POME oil, PPF oil and/or EFB oil (for main and sample audits). Not applicable for other types of Points of Origin					
06.05.	Traceability (only applicable for individually certified Points of Origin, not relevant for sample audits)					
06.05.007	If cross-checking of sustainability claims was applied in the framework of the audit, has the cross-checking of documents confirmed that sustainability declarations were issued accurately?	Upon request by the Certification Body, the System User shall be obliged to immediately enable the cross-checking of the accuracy of sustainability claims. This includes the evidence for individual deliveries of sustainable material, such as sustainability declarations or delivery documents, received from suppliers or sellers, subcontractors and provided to recipients or buyers. The Certification Body is entitled to request the corresponding evidence directly from the suppliers or sellers, subcontractors and from the recipients or buyers of the System User.	Sustainability declarations, delivery documents, relevant correspondence (e.g. emails)	Indicate specifically which delivery notes, sustainability declarations or proofs of sustainability have been verified during the cross-checking (e.g. statement of unique document number and date):		

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		See ISCC EU Document 201 "System Basics" chapter 4.2.2 for further information.				
06.05.010	ISCC EU: Are the data entries in the Union database accurate and consistent with the audited data?	<p>The Union database put in place by the European Commission shall ensure the tracing of liquid and gaseous transport fuels that are eligible for being counted towards the share of renewable energy in the transport sector in any Member State. Economic operators are required to correctly enter the relevant information into this database. Verify that the information entered into the database is accurate and consistent with the audited data, i.e. if they correspond with the figures in the quantity bookkeeping, on sustainability declarations and other relevant documentation.</p> <p>Note: Any deviations between data that was registered in the Union database and the respective data from the documentation of the system user shall be flagged in the audit report and to the ISCC when submitting the certification documents. Such discrepancies may be considered a major non-conformities identified in the audit report and may trigger a suspension of the certificate of the economic operator.</p>	Data entries in the Union database, audited data	Indicate deviations between data registered in the Union database and the audited data		
06.05.010 (added)	Applicable for audits conducted with reasonable assurance: Is it ensured that sufficient data has been gathered and investigated during the audit to obtain a reasonable level of assurance regarding traceability requirements?	Ensure that the sampled document checks allow for reasonable assurance. Reasonable assurance implies a reduction in the risk to an acceptably low level as the basis for a positive form of expression such as "in our opinion, the entity has complied, in all material respects, with the relevant requirements" (see ISCC EU System Document 201 "System Basics")	Sustainability declarations and supportive documents			

Voluntary Improvement Measures and Best Practices
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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 Requirement	Non-Conformity/ Finding	Category of non-conformity/finding ⁴			Action/Measure	Implementation of Mandatory Measure until when (within 40 days)	Measure implemented	
			Minor NC	Major NC	Critical NC			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)

⁴ Please see ISCC System Document 102 "Governance" (chapter 10) for further information on non-conformities and sanctions