

ISCC EU Gap Audit Procedures for Farm/Plantation

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.

Abbreviations for implementation of requirements

IM	Immediate requirement
ST	Short-term requirement
MT	Mid-term requirement
BP	Best practice requirement

00. Basic Data		
00.00. Certification Body		
00.00.001	Name of Certification Body	
00.01. Operational Unit		
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	
00.02.004	Date of the Audit	<input type="checkbox"/> yes <input type="checkbox"/> no
00.02.018 (added)	Assurance level of the audit* ¹	<input type="checkbox"/> Limited assurance <input type="checkbox"/> Reasonable assurance
00.07. Farm/ Plantation Requirements		

* Not relevant for sample audits

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")

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
01. Management System									
01.01. General Requirements (not applicable for farms plantations 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). Also see question 01.01.11.	ISCC registration, relevant documents, QM system	X					
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	Conformation by relevant personnel, system updates received by email and further internal distribution to relevant personnel (if applicable)	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
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		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")							
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	X					
01.01.024 (added)	Applicable for audits conducted with reasonable assurance: 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	X					
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	X					
01.02.	Additional requirements for individually certified palm plantations located in Indonesia or Malaysia (to be completed for main audits only. Not relevant for sample audits)								
07.	Farm/ Plantation								
07.01.	Audit of sustainability criteria								
	ISCC Principle 1								
07.01.006	Is it ensured, that biomass is not obtained from land that in or after January 2008 had the status of highly biodiverse grassland?	Under this requirement, it is strictly prohibited to obtain biomass from land that had the status of natural highly biodiverse grassland or non-natural highly biodiverse grassland	Evidence of compliance can be demonstrated by e.g. comparing aerial photographs, land register documents (e.g. field record system, documents of land registry, land	X					

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		<p>in or after January 2008. The only case in which it is possible to use raw material from non-natural highly biodiverse grassland is when evidence is provided that the harvesting of the raw material is necessary to preserve its status as highly biodiverse grassland. Where evidence is provided that the harvesting of the raw material is necessary to preserve the highly biodiverse grassland status, no further evidence to show compliance with that criterion is needed.</p> <p>Steps to identify highly biodiverse grassland (1) Definition of the relevant grassland areas (geographical data/ polygons of the grassland areas) (2) Analyse whether the grassland would remain/would have remained grassland in the absence of human interventions such as managed grazing, mowing, cutting, harvesting or burning (3) If grassland is located within the EU, verify if the land is located in areas referred to in Article 2 of the Commission Regulation (EU) No 1307/2014 / Chapter B of Annex 1 ISCC 202-1 Document Consider that other grassland might fulfil the criteria for highly biodiverse grassland as well (4) If grassland is not located in areas referred to in Article 2 of the Commission Regulation (EU) No 1307/2014 / Chapter B of Annex 1</p>	<p>certificates, maps, site surveys or management plans from 31.12.2007 or earlier with today's status of the farmland, classification of geographic ranges (in accordance with ISCC 202-1, Annex 1). Tools to classify grassland areas in accordance with ISCC 202-1, Annex 1 or equivalent). Assessments of natural species composition, ecological characteristics and processes as well as species-richness can be done by doing field surveys supported by using databases covering biodiversity of the actual area or reference areas.</p> <p>Resources such as e.g. international lists of threatened species, national legislation regarding wildlife protection, government and local authorities responsible for protected areas and species, relevant NGOs, universities and other research institutions.</p> <p>Please also see the ISCC Template for a LUC Statement and Biodiversity Assessment</p>						

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		ISCC 202-1 Document, carry out an assessment of the grassland (5) If the grassland has already been converted to arable land, the assessment must cover information on the typical properties and characteristics of grassland in the area or other reliable information concerning the characteristics of the land. If required, conduct consultations with local stakeholders. Further guidance and requirements on the identification of highly biodiverse grassland listed in ISCC EU document 202-1 Annex 1 must be followed. (see ISCC EU Document 202-1 "Agricultural Biomass: ISCC Principle 1")							
07.01.011	Applicable for waste and residues from agricultural land or intermediate crops that can be certified analogous to agricultural residues: Is it ensured that waste and residues derived from agricultural land are only used where national authorities have monitoring or management plans required by law, and/or the operator has a management plan in place in order to address the impacts on soil quality and soil carbon?	At national level, a management plan setting out soil management or monitoring practices in accordance with Annex VI is required under national law. The legislation shall refer to a management plan or the similar, as long as the method ensures that essential soil management or monitoring practices are applied on the land to promote soil carbon sequestration and soil quality. The verification of national level compliance may be delegated to a certification body, provided they have the technical capacity to perform this role. At the level of economic operators, they are required to develop a management plan (including soil management or monitoring practices in accordance with	A plan including all relevant soil management practices in accordance with ISCC Principle 1.4 (ISCC 202-1 1.4), as required by national law and/or on economic operator level. Local inspection of farmland with respect to the subjects. Document check and/or other evidence.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		Annex VI). The economic operator shall apply a management plan or the similar, as long as the method ensures that essential soil management or monitoring practices are applied on the land to promote soil carbon sequestration and soil quality. Table 1 and table 2 (ISCC 202-1, 1.4) provide examples of practices that could be included in such a plan. It must be demonstrated that essential soil management or monitoring practices are effectively applied and monitored on the farms from which the agricultural residues are collected.							
07.01.012	Applicable for waste and residues from agricultural land or intermediate crops that can be certified analogous to agricultural residues: Is it ensured that the essential soil management or monitoring practices do not have a negative impact on the soil quality and the soil carbon stock?	It is ensured that essential soil management or monitoring practices are applied on the land to promote soil carbon sequestration and soil quality, examples are listed in Table 1 and Table 2 of the ISCC EU 202-1 System Document.	A management plan or the similar, which includes soil management or monitoring practices. It must be demonstrated that essential soil management or monitoring practices are in place on the farms from which the agricultural residues are collected (e.g. cover/catch/intermediate crops, reduced tillage, soil organic carbon analysis, nutrient management plan). Further examples of soil management and monitoring practices are listed in Table 1 and Table 2 of the ISCC EU 202-1 System Document.	X					
	ISCC Principle 2								
	ISCC Principle 3								
	ISCC Principle 4								
	ISCC Principle 5								

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				IM	ST	MT		Yes	No
	ISCC Principle 6								
07.02. Traceability (relevant for main and sample audits)									
07.02.012	For main audits: ISCC EU: Are the data entries in the Union database accurate and consistent with the audited data?	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 the correspond with the figures in the quantity bookkeeping, on sustainability declarations and other relevant documentation. 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.	Data entries in the Union database, audited data	X			Indicate deviations between data registered in the Union database and the audited data		
07.02.013 (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	Sustainability declarations and supportive documents	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		respects, with the relevant requirements" (see ISCC EU System Document 201 "System Basics")							
07.03. Greenhouse Gas Emissions (relevant for main and sample audits)									
07.03.003	If the farmer applies NUTS2 values (only applicable for agricultural production of raw material in EU) or NUTS2 equivalent values, is the application of the NUTS2 value in line with the RED II and ISCC requirements?	If NUTS2 values or NUTS2 equivalent values are applied, verify the correct application (e.g. by checking if NUTS2 values are available and recognized by the EC (i.e. approved through an Implementing Act). Only NUTS2 values or values from equivalent regions in third countries that have been recognised by the European Commission can be applied. Verify the location of agricultural production and whether the correct NUTS2 value for that location or the highest NUTS2 value for the whole Member State has been used (to be applied at the farm, first gathering point or central office).	Documentation of cultivation location and GHG value. Identify Member State and respective NUTS2 value, which is applicable for raw material, or with NUTS2-equivalent values provided by third countries and confirmed by the European Commission.	X					
07.03.006	Have the N ₂ O emissions been calculated correctly?	Consider if for N-fertilizers (mineral and organic) and crop residues the N ₂ O-field emission have been included in the calculation via an actual calculation or alternatively the DDV for N ₂ O soil emissions only has been used. In the case of actual calculation: - have disaggregated crop-specific emission factors for different environmental conditions been used? -have the correct emission factors been chosen? If Tier1 approach was used, verify that no other approach was applicable.	IPCC guidelines for National Greenhouse Gas Inventories, Volume 4, Chapter 11, http://www.ipcc-nggip.iges.or.jp/public/2006gl/pdf/4_Volume4/V4_11_Ch11_N2O&CO2.pdf and "2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories"	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
07.03.008	Have emission savings from soil carbon accumulation via improved agricultural management (esca) been calculated correctly? (only relevant if 00.07.15 was answered with yes)	<p>Were only the following measures integrated:</p> <ul style="list-style-type: none"> - Shifting to reduced or zero-tillage. - Improved crop rotation. - The use of cover crops, including crop residues management. - The use of organic soil improver (e.g. compost, manure fermentation digestate, biochar etc.)? <p>Was the correct emission formula applied for calculating emission savings from improved agricultural management?</p> <p>The measurement of carbon stocks in the field shall follow the rules described in ISCC EU System Document 205.</p> <p>Were the field measurements of soil carbon stocks done correctly?</p> <p>After the second measurement, economic operators may use modelling to estimate the annual increase in soil carbon stocks. This is possible only until the next measurement becomes available and only if the models used have been calibrated, based on the real values measured. Only modelling estimates obtained by ISCC-validated models described in ISCC EU System Document 205, can be accepted for the integration with field measurement values.</p> <p>Were only ISCC-validated model used (as described in ISCC EU System Document 205)?</p>	<p>Production records</p> <p>Transparent documentation of the calculation and documentation of results and of input data.</p> <p>Information on esca methodology</p> <p>Documentation of model used</p>	X					

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		<p>Which esca methodology was used?</p> <p>Was the maximum possible value for the annual esca claim complied with?</p> <p>The actual values for esca have to be calculated on individual farm level, i.e. it is not allowed to setup a regional approach for the complete supply base.</p>							

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 ²			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)

² Please see ISCC System Document 102 "Governance" (chapter 10) for further information on non-conformities and sanctions