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

Please read the guidelines carefully before completing the audit procedures!

- ISCC provides audit procedures which are based on the ISCC EU and PLUS System Documents and contain all relevant certification requirements.
- The audit procedures are a crucial tool to facilitate consistent and comparable verification of ISCC requirements during ISCC audits (note: for auditors the audit procedures are integrated in the Audit Procedure System (APS) which is mandatory for auditors to be used in audits).
- System Users can use the audit procedures to conduct their internal assessments, for internal trainings and to prepare for an audit. The application of the audit procedures for such purposes is voluntary but recommended.
- Each requirement is complemented by verification guidance information and information on what evidence may be provided.
- Questions and requirements that were added are marked. Minor amendments, e.g. change of order, corrections of phrasings and spelling mistakes, are not listed.
- This template contains certification requirements for Points of Origins. The procedure is also applicable for sample audits of Points of Origin.
- If a requirement is not applicable for a specific audit, it must not be answered (can be marked as not applicable).
- For relevant requirements, the conformity has to be marked with "yes" (conformity) or "no" (non-conformity). If indicated, detailed information must be provided in the column "finding".
- Every "no" must be explained in the column "findings" and requires the definition of corrective measures (chapter 6).
- Every chapter and requirement has a unique number (due to technical reasons the numbering may not be continuous).
- Reference to ISCC documents always refer to the latest version that is available on the ISCC website.
- If a question requires the statement of sustainable materials, the wording of the ISCC Lists of Material must be applied.

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	
00.01.007	Geo Coordinates: Latitude in decimal degrees (according to WG S84 coordinate system)	(Example: 50.941218)
00.01.008	Geo Coordinates: Longitude in decimal degrees: (according to WG S84 coordinate system)	(Example: 6.958337)
00.01.009	ISCC System[1]	☐ ISCC EU ☐ ISCC PLUS
00.01.010	ISCC Contact Person: Salutation*[2]	
00.01.011	ISCC Contact Person: Last Name*	
00.01.012	ISCC Contact Person: First Name*	
00.01.013		
00.01.014	ISCC Contact Person: E-Mail.*	
00.01.015 (added)	Is there a second ISCC contact person in the company? If yes, please provide the details below	☐ yes ☐ no
00.01.016 (added)	ISCC Contact Person 2: Salutation*	
00.01.017 (added)	ISCC Contact Person 2: Last Name*	
00.01.018 (added)	ISCC Contact Person 2: First Name*	
00.01.019 (added)	ISCC Contact Person 2: Phone*	
00.01.020 (added)	ISCC Contact Person 2: E-Mail*	
00.01.021	Contact details (e.g. email, phone) of relevant department within the company*	
00.01.022	Type of Operation/ Scope to be audited	☐ Point of origin
00.01.023	Is the Operational unit certified individually or audited as a part of a sample?	☐ Individually certified ☐ audited as a part of a sample as a storage facility, point of origin, farm/plantation, forest sourcing area, or dependent collecting point

[1] This applies to the currently applicable versions of the System Documents as available on the ISCC Website
[2] Please note that the contact details of the ISCC contact person(s) must be kept up-to-date by the System User in the ISCC HUB
* Not relevant for sample audits

		☐ audited as part of a sample as a national trade office/limited risk distributor (LRD)
00.01.024 (moved)	Voluntary Add-ons (if applicable)*	☐ No add-ons applied ☐ GHG Emissions ☐ Food Security Standard (FSS) ☐ Consumables ☐ Non-GMO for Food and Feed ☐ Non-GMO for Technical Markets ☐ Electricity and Heat from Biogas Plants ☐ EN 15343 (only for ISCC PLUS)
00.01.025	ISCC Registration Number*	
00.01.026	Recertification*	☐ yes ☐ no
00.01.027	Year of initial ISCC certification*	
00.01.028	Is the date of the previous audit on/after September 1st, 2022?	☐ yes ☐ no
00.01.029	Total annual turnover of the registered legal entity to be certified in Euro (robust and up-to-date evidence must be available to the auditor for the confirmation). The exact turnover must be indicated (appropriate rounding possible). If the exact turnover is not disclosed ISCC will charge the fees based on the highest fee classification.*	€
00.01.030	Which certification scope(s) were dropped compared to the previous certification period?	☐ First Gathering Point ☐ Point of Origin ☐ Logistic Centre ☐ Trader ☐ Collecting Point ☐ Warehouse ☐ Central Office (Group of Farms/Plantations) ☐ Central Office (Group of Points of Origin) ☐ Processing Unit ☐ Trader with storage ☐ Final Product Refinement
00.01.031	For ISCC EU only: Please provide us with your National Trade Register Identifier. This is a requirement in order to uniquely identify an economic operator in the Union Database*	The NTR ID is built from the NTR type and a NTR value. The NTR type is a combination of letter (e.g., for Germany it could be either DE_TRD_RGSTR_CD or DE_VAT_CD). The NTR value is a digital number, applicable to the respective Trade registers/ Tax identifiers used by respective national registers (e.g., 123456789, excluding special characters, spaces, etc.) In this example the full format of the NTR ID will be either DE_TRD_RGSTR_CD123456789, or DE_VAT_CD123456789.
00.01.032	Is the invoicing contact the same as the company contact details above?*	
00.01.033	Invoicing contact: Company name*	
00.01.034	Invoicing contact: Street*	

00.01.035	Invoicing contact: Street no.*	
00.01.036	Invoicing contact: City, place*	
00.01.037	Invoicing contact: Postal code*	
00.01.038	Invoicing contact: Country*	
00.01.039	Invoicing contact: Company VAT*	Value-added tax number. Relevant for EU-based companies handling invoicing. Write NA if the invoicing company is not based in the EU. Each VAT starts with the EU country code, e.g., DE for Germany, BE for Belgium. After the country code, there is a number following a certain format for each country. For example, a German VAT number is DE123456789, a Belgium VAT number is BE1234567890, a Hungarian VAT number is HU12345678, while for Ireland, it is either IE1234567WA for companies or IE1234567FA for individuals.
00.01.040	Invoicing contact person: Salutation*	
00.01.041	Invoicing contact: First name*	
00.01.042	Invoicing contact: Family name*	
00.01.043	Invoicing contact: Email*	
00.01.044	Invoicing contact: Phone number (office)*	Including country code.
00.01.045	Additional email addresses for processing invoices*	Write NA if there are no additional emails.
00.01.046	Indicate the time period for the reporting of materials declared as sustainable within the last certification period (basis for quantity-dependent fees calculation and invoicing, please see guidance for clarification)*	DD.MM.YYYY – DD.MM.YYYY
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	Place of the Audit	☐ On-site ☐ On-site at the address where the daily operations take place (only applicable for traders/traders with storage) ☐ Remote
00.02.004	Date of the Audit	
00.02.005	Duration of the on-site audit, or duration of video call in case of remote audits (in hours, in digits), (split by duration spent on-site and remotely, where relevant)	Time of audit spent on-site: Time of audit spent remotely:
00.02.006	Name(s) of company representative(s) present during the audit	
00.02.007	Is the operational unit using relevant service providers or sub-contractors?*	☐ yes ☐ no
00.02.008	Name(s) of relevant service providers/ sub-contractors*	
00.02.015	Sustainable output material(s) (according to the ISCC lists of materials)[3]	

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[3] Applicable for physical input and output. Not applicable for materials which are only traded on a "paper" basis

00.02.016	Is material claimed as "ISCC Compliant"?* ISCC PLUS: Claim "ISCC Compliant" is mandatory to indicated that the entire upstream supply chain is covered by ISCC certification	☐ yes ☐ no
00.02.017 (adjusted)	Are other sustainability certification system(s) with comparable scopes used? For ISCC EU in particular those systems which are recognised under RED II are relevant and national schemes like the Italian National Schemes, Dutch Double Counting etc. This also includes documentation requirements from countries to fulfil sustainable fuels mandates (e.g. documentation for the Norwegian biofuel legislation). For ISCC PLUS in addition traceability databases for biogas/ biomethane trading (e.g. Vertogas (NL), Green Gas (UK)), for wood-based feedstocks (e.g. PEFC, FSC) and other voluntary schemes for circular and/ or bio-based industrial applications like e.g. RSPO or EuCertPlast are relevant.	☐ yes ☐ no
00.02.018	If other sustainability certification systems are used, specify which other systems are used	
00.02.019 (added)	Assurance level of the audit*[4]	☐ Limited assurance ☐ Reasonable assurance
00.02.021 (adjusted)	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)?*	☐ Regular (risk level 1.0) ☐ Medium (risk level 1.5) ☐ High (risk level 2.0)
00.02.022	Specify major risk indicator(s) that were identified for the audit (in accordance with ISCC Risk Assessment requirements – ISCC EU Document 204 "Risk Management")) and with regard to the (non-exhaustive) list of risks as provided in ISCC EU Document 204 "Risk Management")*	
00.02.023	Tools and information sources used to determine risk factor*	
00.02.024	Risk level applied regarding a flawed documentation of the operational unit (i.e. risk level for traceability).	☐ Regular (risk level 1.0) ☐ Medium (risk level 1.5) ☐ High (risk level 2.0)
00.02.025	Please indicate how the ISCC criteria to determine the risk-level (in accordance with ISCC Risk Assessment requirements – ISCC EU Document 204 "Risk Management") have been applied, with regard to a flawed documentation of the audited operational unit (i.e. risk level for traceability) as indicated in the guidance in ISCC EU Document 204 "Risk Management")	
00.02.026	Chain of Custody option applied	☐ Mass balance ☐ Physical segregation ☐ Identity preserved (Hard IP) ☐ Bulk Commodity (Soft IP)

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[4] For initial audits and re-certification audits under a revised regulatory framework the certification body have 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.

		☐ Controlled blending (can only be applied under ISCC PLUS)
00.02.027	Are electronic traceability databases (e.g. Nabisy) used?*	☐ yes ☐ no
00.02.030	Are both waste or residues and virgin vegetable oils (e.g. rapeseed oil, palm oil) collected, stored, processed or sold by the economic operator?	☐ yes ☐ no
00.02.031	Are internal (on-site) or external (different address) storage facilities (e.g. warehouses, tank terminals, etc.) used to store sustainable material?*	☐ yes: internal storage facilities ☐ yes: external storage facilities ☐ no storage facilities
00.02.032	If external storage facilities are used, please indicate if they are covered by individual or Logistic Centre certification* (A list of all external storage facilities including address data (and certificate number if individually certified) must be provided to ISCC.)*	☐ All external storage facilities are certified ☐ One or more storage facilities are not certified
00.02.033	Please indicate the number of non-certified storage facilities*	
00.02.034	What is the risk level applied for the sampling of storage facilities with regard to the compliance of the relevant ISCC requirements?*	☐ Regular (risk level 1.0) ☐ Medium (risk level 1.5) ☐ High (risk level 2.0)
00.02.035	Please indicate how the ISCC criteria to determine the risk-level of the storage facilities have been applied (in accordance with ISCC Risk Assessment requirements – ISCC EU Document 204 "Risk Management")*	
00.02.036	How many storage facilities have been audited based on a sample (storage facilities covered by individual or Logistic Centre certification do not have to be included)*	
00.02.040	Did the auditor apply the tool of cross-checking the accuracy of sustainability claims in the framework of the audit? See ISCC Document 201 "System Basics" chapter 4.2.2 for further information.*	☐ yes ☐ no
00.02.041	For ISCC PLUS: In case 'circular' materials are included, please indicate the type of feedstock	☐ post-consumer ☐ pre-consumer ☐ unspecified/mixed
00.02.042	For ISCC PLUS: In case 'circular' materials are included, please indicate the type of recycling operation	☐ mechanical recycling ☐ chemical recycling
00.02.044	For ISCC PLUS: In the case that waste or residue-based raw materials or products are handled. processed or stored: Please state if this material consists of or includes recycled/"circular" raw materials or products, e.g. based on mixed plastic waste.	
00.02.048	Dropped Collecting Point / Central Office scope: Total amount of outgoing material declared as sustainable under ISCC EU during the indicated period.	Amount in mt

00.02.049	Dropped Collecting Point / Central Office scope: Total amount of outgoing material declared as sustainable under ISCC PLUS during the indicated period.	Amount in mt
00.02.050	Dropped Point of Origin scope: Total amount of outgoing material declared as sustainable under ISCC EU during the indicated period.	Amount in mt
00.02.051	Dropped Point of Origin scope: Total amount of outgoing material declared as sustainable under ISCC PLUS during the indicated period.	Amount in mt
00.02.052	Dropped Processing Unit scope: Total amount of outgoing material declared as sustainable under ISCC EU during the indicated period.	Amount in mt
00.02.053	Dropped Processing Unit scope: Total amount of outgoing material declared as sustainable under ISCC PLUS during the indicated period.	Amount in mt
00.02.054	Dropped First Gathering Point / Central Office scope: Total amount of outgoing material declared as sustainable under ISCC EU during the indicated period.	Amount in mt
00.02.055	Dropped First Gathering Point / Central Office scope: Total amount of outgoing material declared as sustainable under ISCC PLUS during the indicated period.	Amount in mt
00.02.056	Dropped Farm / Plantation scope: Total amount of outgoing material declared as sustainable under ISCC EU during the indicated period.	Amount in mt
00.02.057	Dropped Farm / Plantation scope: Total amount of outgoing material declared as sustainable under ISCC PLUS during the indicated period.	Amount in mt
00.02.058	Dropped Trader / Trader with Storage scope: Total amount of outgoing material declared as sustainable under ISCC EU during the indicated period.	Amount in mt
00.02.059	Dropped Trader / Trader with Storage scope: Total amount of outgoing material declared as sustainable under ISCC PLUS during the indicated period.	Amount in mt
00.02.060	Dropped Final Product Refinement scope: Total amount of outgoing material declared as sustainable under ISCC PLUS during the indicated period.	Amount in mt
00.04.	**Point of Origin Requirements**	
00.04.001	Category of Point of Origin	☐ Company or Business (e.g. restaurants, industrial operations, other than refinery) ☐ Refinery[5] ☐ Palm Oil Mill ☐ Private Households ☐ Public Containers ☐ Public or Communal Collection Sites ☐ Landfill Operations

[5] 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).

00.04.002	If the Point of Origin is a company or business or refinery, please specify the type of operation (e.g. restaurant, animal rendering plant, oil refinery etc.)		
00.04.003 (added)	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?	☐ yes ☐ no	
00.04.004	What type of waste or residue is produced by the point of origin? (Verify how the material is declared on delivery documents or waste transfer notes and if this is plausible).		
00.04.005	What GHG option is used for the outgoing sustainable material? (multiple choice possible) (Waste and residues generally have zero GHG emissions per ton at the point of origin where the waste or residue is collected from)	☐ Total default value ☐ Disaggregated default value ☐ Actual GHG value	
00.04.006	Information on outgoing materials claimed as sustainable under ISCC during previous certification period:*		

-	List of materials claimed as sustainable under ISCC during previous certification period		Amount per outgoing sustainable material in previous certification period	
-				mt
-				mt
-				mt
-				mt
-				mt

	Total amount of outgoing material declared as sustainable under ISCC during the indicated period[6].				
-	ISCC System	Total Amount	Amount in words	Start of period	End of Period
00.04.007	ISCC EU		mt			
00.04.008	ISCC PLUS		mt			

00.04.009	For ISCC PLUS: Is the PoO capturing CO2?	☐ yes ☐ no
00.04.010	For ISCC PLUS: Is the origin of the CO2 clearly stated? (Biogenic, Post-Industrial, Atmospheric)	☐ yes ☐ no
	Specific Data for Palm Oil Mills (POM)[7]	

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[6] The amount declared here should include all sustainable material dispatched under each respective scope from the certified operational unit, irrespective of the ownership. For sites certified under multiple scopes, please ensure that material is only declared for the scope(s) under which it was dispatched to ensure that the quantity dependent fee is issued for the correct amount of outgoing material. Only applicable for recertification audits under the respective ISCC Systems. Please note that this information is the basis to determine the quantity dependent fees. The period stated in the first recertification audit should cover from the beginning of the initial certification period until as close to the date of the most recent audit date as possible In subsequent audits the period should begin at the end of the period stated in the previous audit and end as close to the date of the most recent audit date as possible to ensure that all outgoing material from the operational unit is accounted for in the quantity dependent fees.

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

00.04.011	Indicate the annual production capacity of crude palm oil of the POM (in metric tons)	
00.04.012	Indicate the amount of fresh fruit bunches (FFBs) processed by the POM in the 12 months prior to the audit (in metric tons)	
00.04.013	Indicate the type of waste or residue that is generated at the palm oil mill	☐ POME (Palm Oil Mill Effluent) oil ☐ PPF (Pressed Palm Fibers) oil ☐ EFB (Empty Fruit Bunches) oil ☐ PKS (Palm Kernel Shell) ☐ EFB (Empty Fruit Bunches
00.04.014	Indicate how POME oil is recovered, i.e. is the POME recovered from the pond ("skimmed off") or is it prior to the pont recovered in a pre-treatment step (e.g. in a centrifuge)	☐ Recovered from the pond ☐ Recovered prior to the pond
00.04.015	Indicate the type of steriliser that is used in the POM	☐ Horizontal ☐ Vertical
00.04.016	Indicate the amount of POME oil that was recovered by the POM in the 12 months prior to the audit (in metric tons)	
00.04.017	Indicate the amount of PPF oil that was recovered by the POM in the 12 months prior to the audit (in metric tons)	
00.04.018	Indicate the amount of EFB oil that was recovered by the POM in the 12 months prior to the audit (in metric tons)	
00.04.019	Indicate if the recovered POME oil, PPF oil and/or EFB oil is further treated (e.g. purified, cleaned) at the POM?	☐ Treatment of POME oil ☐ Treatment of PPF oil ☐ Treatment of EFB oil ☐ None of the above
00.04.020 (added)	What kinds of fat/grease/oil does the company/business deal with?	☐ Used Cooking Oil ☐ Brown grease/trap fat ☐ Not applicable

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)**					
01.01.001	Is the management system appropriate with respect to type, complexity and volume of the operations and takes risk factors into account?	Verify whether there is a management system in place. Verify whether the system covers sustainability requirements at all relevant operations. Verify if risk factors like expertise, education and training of employees and service providers, subcontractors are covered. See also the risk factors listed in ISCC EU Document 204 "Risk Management"	Documentation of the management system and interviews of personnel, intranet, QM system, QM handbook, internal risk assessment/self-assessment (if available)			
01.01.002	Have relevant information and documents been distributed to the competent employees, storage facilities and service providers, subcontractors, customers and other relevant parties?	Verify distribution lists and demand documents from personnel, storage facilities, subcontractors, and service providers.	Distribution lists, emails, letters, relevant management system documents			
01.01.003	Have employees been appointed who are responsible for the implementation, verification, development and updating of the ISCC requirements at all critical control points?	Verify responsibility and authorization of appointed personnel regarding critical control points like incoming and outgoing materials, warehouse bookkeeping, weighbridge, logistics, sales and distribution, quality control, etc., Interview relevant personnel.	Organization chart, job and responsibility descriptions, QM system, distribution lists for internal guidelines, updating procedures			
01.01.004	Did trainings take place appropriate to the needs of the employees at critical control points?	Verify training material, course planning documents and whether the relevant employees participated in the training. Interview participants.	Training course planning, training documents, distribution lists, emails, participant lists, certificates			
01.01.005 (adjusted)	Has an internal audit/inspection/risk assessment regarding the implementation of all relevant ISCC requirements taken place, i.e. focussing on the internal processes on the risk of non-conformity with ISCC requirements (relevant service providers and subcontractors have to be taken into account)?	Visual inspection of audit report (inspection should take place at least once a year). Verify if the audit report takes into account relevant service providers and subcontractors.	Report, action plan, progress report			
01.01.006	If required, have corrective and/or preventive measures been established?	Verify corrective and/or preventive measures that have been established.	Report, action plan, progress report			
01.01.007	Was the internal audit report reviewed by the organization's management?	Verify whether the management has reviewed the internal audit report (should take place at least once a year)	Review report, minutes, protocol, interview management personnel, QM system			
01.01.008	Are the internal processes documented appropriately?	Verify if the documentation includes e.g. process descriptions, main product(s) and by-products, waste and residues and losses within the process, flow charts etc.	Material flow charts, process descriptions. Production reports, organization charts, etc.			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity Yes	No
01.01.009	Are sufficient procedure descriptions with respect to sustainability requirements available for all critical control points?	Verify procedures (e.g. regarding sustainability requirements, traceability, mass balance, GHG calculation etc.) at critical control points (e.g. raw material sourcing, conversion process, logistics of incoming and outgoing goods, inventory control, sales and distribution, quality assurance, warehouse bookkeeping, weighbridge, etc.)	Material flow charts, standard operating procedures, job and responsibility descriptions, organization chart, contracts with service providers/ subcontractors			
01.01.010	Is the technical equipment and infrastructure available and in operation for the critical control points?	Verify whether weighbridges, flow meters, sensors, measuring devices etc. are available, fully functional and calibrated, in particular in the areas of site gate, silos, warehouse, conversion process, etc.	Weighbridge ticket, sensor display, computer system reports, display, computer reports regarding process parameters, filling status, etc.			
01.01.011	Are all necessary documents, records, reports, information and data according to ISCC Document 203 "Traceability and Chain of Custody" available and accessible (please see list under Evidence/Documents)?	Documents should be requested prior to the audit. Mass Balances must be submitted to the certification body/auditor prior to the audit. If certain documents (e.g. weighbridge tickets) are not available prior to the audit, availability (in a timely manner) must be ensured during the audit. Records (e.g. weighbridge tickets, contracts, etc.) must ensure a comprehensible link to products and deliveries. Please be aware that the documentation is the basis for the risk assessment conducted by the external (certification body) auditor.	- Plant operation permit, plant layout plan, silo plan, tank plan, silo/warehouse capacity, tank capacity, - Weighbridge tickets, delivery notes, bill of lading, sustainability declaration/Proof of Sustainability or other documents for incoming and outgoing sustainable material, - Periodical reporting on opening and closing stock for incoming and outgoing sustainable and non-sustainable material, - List and corresponding contracts with relevant subcontractors, service providers (e.g. warehouses, dependent collectors, etc.), - Report and action plan of the last/previous external audit (n.a. during first certification), - Mass balance system/ calculation, - List and corresponding contracts with all suppliers (including farms/plantations, points of origin and certified suppliers) and recipients of sustainable material, - Production report (periodically, annually) including processing and allocation factor (if not provided			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	**No**
			within GHG calculation) and description of waste/residues, losses and co-products (if relevant and applicable e.g. for processing units), - Written commitment by the management to comply with the requirements of the ISCC system.			
01.01.012 (adjusted)	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			
01.01.013	Did the risk assessment regarding a flawed documentation of the audited site take place based on the documents, reports, information and data according to ISCC EU Document 203 "Traceability and Chain of Custody" as well as the certification history?	Risk assessment to be conducted by the external (certification body) auditor. The certification history with ISCC and other certification schemes (if applicable) has to be considered: 1. Regular risk: above-mentioned documents are accurately managed, up to date, complete and accessible without problems 2. Medium risk: above-mentioned documents are not managed accurately and are not accessible without problems 3. High risk: above-mentioned documents are not up to date and not complete. Note: The use of other certification schemes must be taken into account appropriately during the risk assessment (certification under multiple schemes at the same time may be one of the factors for a higher risk). The result of the risk assessment drives the audit intensity with respect to traceability, mass balance and documents to be verified during the audit: Regular risk: auditor must check a random document sample from three successive months Medium risk: auditor must check a random document sample from three successive months plus documents from one complete month High risk: auditor must check documents of three successive months completely.	Documents required by ISCC, certificates, databases and registries of certification schemes, certification history	**Please indicate the risk indicators**		

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity Yes	Conformity No
		Please describe the risk indicators to determine the risk-level of operations (in accordance with ISCC EU Document 204 "Risk Management")				
01.01.14	If the operational unit is also certified under other sustainability certification schemes with comparable scopes at the time of the audit or has been certified in the twelve months prior to the audit, are all relevant information on the other certification schemes available to the auditor?	Verify if the economic operator currently has valid certificates under other certification schemes with comparable scopes or had such certificates in the twelve months prior to the audit. For ISCC EU in particular those systems which are recognised under RED II are relevant and national schemes like the Italian National Scheme, Dutch Double Counting etc. This also includes documentation requirements from countries to fulfil sustainable fuels mandates (e.g. documentation for the Norwegian biofuel legislation). For ISCC PLUS in addition traceability databases for biogas/ biomethane trading (e.g. Vertogas (NL), Green Gas (UK)), for wood-based feedstocks (e.g. PEFC, FSC) and other voluntary schemes for circular and/ or bio-based industrial applications like e.g. RSPO or EuCertPlast are relevant. Verify the scopes of those certifications. Check if all relevant information is available, including mass balance data, sustainability declarations, GHG calculations and the auditing reports from previous audits are available	Certificates of other schemes, website/databases of other schemes. Quantity bookkeeping, mass balances, sustainability declarations/delivery documents issued under other schemes, GHG calculations, audit reports			
01.01.015	Is it ensured that no hopping between certification schemes is performed with the intention to cover or conceal violations of other certification schemes?	Verify if the audited site has a history of certification under one (or more) certification scheme(s) with comparable scope. Check which other sustainability certification schemes are currently being used or have been used within the previous 12 months. Check with the respective other certification scheme(s) if certificates have been withdrawn within the previous 12 months. Verify if the information on the certification history as provided in the registration with ISCC are correct.	Certificates, databases and registries of certification schemes, interview with personnel			
01.01.016	Is it ensured that the operational unit is not suspended or excluded by another certification system at the date of the audit (ISCC EU: certification systems recognised under RED II)?	Check which other sustainability certification schemes have been used within the previous 12 months. Check if certificates have been withdrawn within the previous 12 months. Verify that the operational unit is currently (at the date	Certificates, databases and registries of certification schemes, interview with personnel			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		of the audit) not blacklisted by another sustainability certification scheme. Note: If an economic unit is suspended or excluded from certification by another sustainability certification system, certification under ISCC is not possible, until the suspension or exclusion expires (see ISCC Document 201 "System Basics")				
01.01.017	Are documents and information treated as confidential and is it ensured that they not made accessible to third parties?	Verify that no access to confidential documents, information, databases, etc. is possible by third parties.	Distribution lists, emails and access authorizations to data bases			
01.01.018	ISCC EU only: Did the system user submit to ISCC the reporting template as provided by ISCC on the amounts of sustainable raw materials and/or final biofuels certified in the previous calendar year? (Note: Only applicable for Farms/Plantations, Points of Origin, First Gathering Points, Central Offices, Collecting Points and Processing Units, producing final biofuel. This reporting is part of a report that ISCC must send annually to the European Commission. See ISCC Document 102 "Governance" for further information)	Verify if the reporting template was submitted to ISCC. Verify if the system user has received the confirmation email from ISCC confirming that the reporting obligation was fulfilled.	Confirmation email from ISCC			
01.01.019	ISCC EU only: Is it ensured that the reporting template contained complete and truthful information? (Note: Only applicable for Farms/Plantations, Points of Origin, First Gathering Points, Central Offices, Collecting Points and Processing Units, producing final biofuel.)	Check the summary of reported amounts provided by ISCC, if the information reported to ISCC was complete and correct (compare with mass balance and other relevant documents).	Confirmation email from ISCC, Summary of amounts reported to ISCC (provided by ISCC together with the confirmation email), mass balance			
01.01.020 (adjusted)	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			
01.01.021	Is a signed statement from an eligible and high-level member of the staff available confirming awareness that multiple accounting is not allowed?	To minimise the risk of multiple accounting an eligible and high-level member of staff of the economic operator issuing sustainability declarations has to sign a statement/declaration	Signed statement			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		confirming the awareness that multiple accounting is not allowed (see ISCC Document 203 "Traceability and Chain of Custody")				
01.01.022 (added)	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")	Conformation by relevant personnel, system updates received by email and further internal distribution to relevant personnel (if applicable)			
00.01.023 (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			
00.01.024 (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			
00.01.025 (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	QM System, documentation of implemented controls			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity Yes	Conformity No
		procedures (see ISCC Document 204 "Risk Management").				
01.01.026 (added)	For ISCC PLUS: Does the system user comply with the laws, ordinances, directives and ratified treaties, for the country that the certified site(s) is(are) located/operate in, for waste disposal and treatment, air, water and soil emissions/pollutions?	Verify that the system user is meeting the national requirements for waste disposal and treatment Verify that the system user does not exceed the allowed limits for air, water and soil emissions/pollutions.	Reporting to governmental bodies, environmental reporting, audit reports			
01.01.027 (added)	For ISCC PLUS: Are the ISCC certified raw materials processed/handled without leading to any type of additional emissions, pollutions and/or health hazards?	Verify that the processing of ISCC raw material does not lead to additional air, water, soil emissions/pollutions and/or to health hazard	Reporting to governmental bodies, environmental reporting, audit reports			
06.	**Point of Origin**					
06.01.	**General Requirements Point of Origin (for main and sample audits)**					
06.01.001	Is it ensured that the material is eligible for certification as waste or residue raw material under ISCC?	Verify if the material is listed on the ISCC EU or ISCC PLUS list of materials as being eligible for certification under ISCC as waste or residue raw material.	ISCC EU or ISCC PLUS list of materials			
06.01.002	Is it ensured that the material that is being claimed as waste or residue by the point of origin meets the respective definition of "waste" or "residue" at the point of origin?	Check requirement 06.01.003 to verify if the material cannot be considered as a waste or residue due to deliberate production or intentional contamination. See guidance in ISCC EU Document 202-5 "Waste and Residues", chapter 5). Waste: Check if the holder discards, intends to, or is (legally) required to discard the material. If yes, the material classifies as a waste. If no, continue to verify if the material qualifies as a residue. (Processing) residue: Check if the material is a primary aim of the production process or an end product that the production process directly seeks to produce. If no, the material qualifies as a (processing) residue. If yes, the material classifies as a (co-) product.	Production reports, process descriptions, delivery documents, invoices, national legislation, operating license of point of origin, waste permits,	**Indicate the material(s) and the assessment result(s), i.e. "waste", "residue", or "(co-) product":**		
06.01.003	Is it ensured that the material is not produced or generated deliberately or intentionally contaminated or modified?	Check the process from which the material is generated. Check if the generated quantities correspond to the size and type of the point of origin and the sales realised at the point. Check if the quantities are comparable to points of origin of similar size and type.	Production reports, sales volume of main products, quantities of raw material used, incurring quantities of waste/residues, delivery documents, invoices, National legislation, Operating license of point of origin			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		Check if the point of origin could have produced the primary product(s) with generating less of the material or without generating the material. Verify if the raw material is not intentionally modified or transformed to waste e.g. by adding waste material to raw material (e.g. mixing virgin oil with waste oil). Check if there are incentives for the point of origin to "create" waste by an intentional contamination or modification of actual products. Check the plausibility of the amounts of the respective material generated e.g. by comparing the ratio between ("virgin") raw materials. (co-)products and waste or residues. Check how frequent the material is "disposed" or collected. Check if national requirements to avoid waste are complied with. Note: If the production/generation of a material is the result of a technical choice (e.g. by influencing the quantity or quality of the material) the production must be considered deliberately.				
06.01.004	Is it ensured that the material is classified/declared correctly and truly?	Verify if the classification/declaration of the outgoing material is correct. Check what kind of waste or residue originates at the Point of Origin and how this sold/declared towards recipients. Check respective documentation (e.g. operation license of the Point of Origin, waste transfer notes, delivery documents, etc.).In case of animal fat / tallow: Verify if the correct category according to the respective EU regulation has been applied and if there is evidence from the competent authority for the category (e.g. health certificate signed by an official veterinarian/inspector). If there is no official evidence of the category, the material must be classified as "uncategorized animal fat / tallow".	EU Waste Catalogue, Waste codes, ISCC EU or ISCC PLUS list of materials, operation permit/license, health certificates, delivery documents, waste transfer notes			
06.01.005	Do the quantities provided to or collected by the collecting point correspond with the quantities documented by the collecting point?	Check the quantities delivered to or collected by the collecting point, on the basis of delivery notes, invoices, waste transfer notes etc. Compare the amounts with the size and type of the point of origin (plausibility check).	Delivery notes for incoming and outgoing material, invoices, conversion rates, waste transfer notes etc.			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		Compare the result with the incoming quantities documented at the collector.				
06.01.006	Is it ensured, that there is no indication or evidence for non-conformity or fraud?	Non-compliance or fraud includes but is not limited to the following examples: - Intentional production or generation of waste or residues with the aim to sell this as waste or residue under ISCC - False declaration of material, e.g. declaring animal fat / tallow as UCO or declaring an actual product or co-product as a waste or residue Conduct a risk assessment to check if there are incentives to make false claims about the nature of the material (e.g. in the contractual basis between the Point of Origin and the Collecting Point). Further risk indicators are included in chapter 4.2.1 of the ISCC document 204.	Contracts, delivery documents, waste transfer notes, operation licenses/permit			
06.01.007	For ISCC PLUS: Does the material align with the definitions of pre-consumer and post-consumer?	Verify that the materials align with the definitions of pre-consumer and post-consumer according to EN ISO 14021: Pre-consumer material Material diverted from the waste stream during a manufacturing process. Excluded is reutilization of materials such as rework, regrind or scrap generated in a process and capable of being reclaimed within the same process that generated it. Post-consumer material Material generated by households or by commercial, industrial and institutional facilities in their role as end-users of the product which can no longer be used for its intended purpose. This includes returns of material from the distribution chain.	Self-declarations or Sustainability Declarations for mechanical recycling according to EN 15343			
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)**					
06.02.001	Are relevant documents or evidence available that demonstrate compliance with the ISCC requirements?	Check if relevant documents/evidence are available and accessible during the audit	Signed ISCC self-decl aration for waste/residues (copy) Contract with the Collecting Point Documents about incoming raw material (invoices, delivery notes etc.)			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity Yes	Conformity No
			Delivery notes for outgoing waste/residues Operation permit/license			
06.02.002	In case of a sample audit: Did the point of origin sign the ISCC self-declaration before the first batch of materials was collected?	Compare the date on the self-declaration with the date of the first delivery.	ISCC self-declaration, delivery notes			
06.02.003	Is the amount of input material (raw materials) documented and does it correspond to the amount of output (waste/residue) material?	Check if the amounts of input and output material (including products, co-products and waste/residues) are documented and can be checked. Verify if it is possible to distinguish between main product, by-product and waste/residues.	Production reports, process description, conversion rates			
06.02.004	For ISCC PLUS: Is it ensured that the materials' further use requires an additional processing step other than normal industrial practices?	Check how the material is further processed and if it differs from normal industrial practices.	Process description of waste material and other materials that are treated at the same site			
06.02.005	For ISCC PLUS (in case of plastic waste): Is the delivery essentially free of paper, biomass and/or used tires and consists of plastic of the Resin Identification Code (RIC) categories?	Verify if the plastic waste is free of paper, biomass and/or used tires and consists of plastic of the RIC categories.	Delivery notes of incoming material, RIC categories			
06.02.006	For ISCC PLUS: Does the point of origin hold appropriate licenses and permits to act as a legal waste management company or is an entity that generates recovered material as defined in ISO 14021:2016?	Check if appropriate licenses are in place and if the material complies with the ISO definition of "recovered": material that would have otherwise been disposed of as waste or used for energy recovery but has instead been collected and recovered as a material input instead of using new primary material for a recycling or manufacturing process.	Operational permit/license, process description, ISO 14021:2016			
06.02.007	ISCC PLUS: Is it ensured that the preparation of the waste does not go beyond aggregation of waste, preparing waste for further processing, mechanically processing waste without chemically transforming it (e.g. shredding, densifying or pelletizing) or providing quality assurance services?	Check operational activities of the point of origin facility.	On-site visits, process description, operational layout plan, etc.			
06.02.008	In case of Used Cooking Oil (UCO): Is it ensured, that the oil has actually been used to cook food for human consumption and that no "virgin" oil is declared or sold as UCO?	Verify that the oil has been used to prepare food. Check if the amounts of UCO are plausible with the type and size of the business and the amount of food prepared. Check the types and amounts of oil used.	Amount of fresh oil used, QMS, process descriptions, technical descriptions of deep fryers, invoices for fresh oil, oil change/oil refill rate			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		Check if vegetable oils and fats are used within the usual conditions. The following criteria have to be considered, among others: - Usage in the gastronomic or in the industrial sector - Ratio of the surface and the depth of the deep fryer Different fat absorption rates of food - Addition of other additives Verify how often the used oil is exchanged/replaced and collected.				
06.02.009	In case of Used Cooking Oil (UCO): Is it ensured that an unusually short usage of vegetable fats and oils (e.g. in order to declare these fats and oils as used cooking oil) does not take place?	Verify that an unusually short usage of fats or oils does not take place (e.g. in order to declare these fats and oils as used cooking oil). Check if vegetable oils and fats are used within the usual conditions. The following criteria have to be considered, among others: - Usage in the gastronomic or in the industrial sector - Different thermal resilience or capacity of the vegetable fats and oils - deep-frying quantities - Addition of fresh fat and oil - Different fat absorption rates of food - Addition of other additives Verify how often the used oil is exchanged/replaced and collected.	Amount of fresh oil used, QMS, process descriptions, technical descriptions of deep fryers, , invoices for fresh oil, oil change/oil refill rate			
06.02.010 (added)	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)**					
06.03.001	Is it ensured, that the public container exists?	Verify on site if the container exists at the respective location.	On-site visit			
06.03.002	Are appropriate measures established, preventing contamination of the environment?	Verify if measures are implemented to prevent or reduce the risk of contamination (e.g. the	On-site visit			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		container is located on a sealed surface to prevent waste oils to contaminate soil or ground water in case of spillage/leakages). Verify if applicable regulations e.g. by competent authorities are abided by (if applicable).				
06.03.003	Does the container show instructions, clearly indicating the type of material which can be disposed in the container and how to act in case of spillage/ leakage?	Verify if the container contains appropriate instructions, signs and declarations.	On-site visit, signs, instructions			
06.03.004	Do the characteristics of the surrounding neighbourhood support the amount of material collected from the container?	Verify plausibility of the amounts by comparing the location of the container with the surrounding neighbourhood / area. Relevant factors might include: number of houses and inhabitants, proximity to the container, establishment of the collection system, frequency of collection from the specific container	On-site visit			
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**					
06.04.001	Are relevant documents or evidence available that demonstrate compliance with the ISCC requirements?	Check if relevant documents/evidence are available and accessible during the audit	Signed ISCC self-declaration for waste/residues (copy); Contract with the Collecting Point; Documents about incoming raw material (invoices, delivery notes etc.); Delivery notes for outgoing waste/residues, Operation permit/license			
06.04.002	Plausibility check: Is the amount of POME oil, EFB oil and/or PPF oil generated and sold by the POM plausible?	- Check if the amounts of input (FFBs) and output material (including products, co-products and waste/residues) are documented and can be checked. Verify if it is possible to distinguish between main product, co-product and waste/residues. - Check how many recipients have collected/received the POME oil, EFB oil and/or PPF oil since the previous audit. - Check how often the POME oil, EFB oil and/or PPF oil was collected since the previous audit. For the plausibility check please use the figures displayed in the "ISCC Guidance Document for Audits of Waste and Residues from Palm Oil Mills". Note 1: The plausibility of the amount of POME oil recovered at a POM depends on the	ISCC Guidance Document for Audits of Waste and Residues from Palm Oil Mills, Production reports, process description, conversion rates, information on the recovery methodology, delivery documents, sustainability declarations, contracts			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	**No**
		methodology to recover the oil. Recovery from the pond ("skimming off") is less efficient than recovery in a pre-treatment step like a centrifuge. Note 2: If the amount of POME oil/EFB oil/PPF oil generated by a POM is higher than the figures shown in the ISCC Guidance Document, an in-depth analysis must be conducted by the auditor at the POM. The POM in this case must provide evidence to the auditor that sufficiently explains why the amounts of POME oil/EFB oil/PPF oil are above the thresholds in the individual case.				
06.04.003	In case POME oil is recovered before discharging the POME to the pond: Is the technical equipment and infrastructure available and operational to recover and store the POME oil?	Verify whether the technical equipment and infrastructure is available to recover POME prior to the pond. Visual verification of the availability and functionality of the technical equipment and infrastructure.	Layout plan, process diagram, visual inspection			
06.04.004	In case EFB oil and/or PPF oil is recovered from the pond: Is the technical equipment and infrastructure available and operational to recover and store the POME oil?	Verify whether the technical equipment and infrastructure is available to recover EFP oil and/or PPF oil. Visual verification of the availability and functionality of the technical equipment and infrastructure.	Layout plan, process diagram, visual inspection			
06.04.005	In case recovered POME oil, EFB oil and/or PPF oil is further treated at the POM: Is the technical equipment and infrastructure available and operational for further treatment?	Further treatment could be, e.g. purification or cleaning of the recovered oil. Verify whether the technical equipment and infrastructure is available to recover EFP oil and/or PPF oil. Visual verification of the availability and functionality of the technical equipment and infrastructure.				
06.04.006	In case recovered POME oil, EFB oil and/or PPF oil is further treated at the POM: Are losses from the treatment process taken into account appropriately to determine the amounts of recovered oil that can be sold?	Verify that the amounts of recovered oil that are going in and out of the treatment process are documented and plausible.	Production reports, process description, information on the treatment methodology, delivery documents, sustainability declaration			
06.04.007	In case the POM sells POME oil, EFB oil and/or PPF oil also under other voluntary or national sustainability certification system: Is it ensured that no multiple-accounting of the recovered oil occurs between different systems?	In case more than one sustainability certification system is used (e.g. RSPO), also control the deliveries of POME oil, EFB oil and/or PPF oil sold under the other systems. Verify the mass balance,	Reporting system, delivery documents, contracts under all relevant sustainability certification systems			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		the delivery documents, sustainability declarations, etc. of other certifications. Verify that material is not declared as sustainable under more than one system. Verify that the total amount of sustainable output under all certification schemes combined does not exceed the amount of sustainable output available.				
06.05.	**Traceability (only applicable for individually certified Points of Origin, not relevant for sample audits)**					
06.05.001	Is ensured that the list of recipients of sustainable materials contains relevant information?	Check whether name, address of recipients are available.	List of recipients			
06.05.002	Does the information and quantities from weighbridge tickets, delivery notes, sustainability declarations or proofs of sustainability of the incoming and outgoing sustainable material match with the information from the reporting system of the company?	Compare information and quantities of the reporting with the related incoming/ outgoing weighbridge tickets, delivery notes or sustainability declarations. Deviations up to 0.5% are acceptable. Deviations above 0.5% will require explaining documentation (e.g. weight loss due to drying/ cleaning documented by drying protocols etc.)	Quantities from delivery notes, weighbridge tickets and reporting system, documentation of all deviations > 0.5%			
06.05.003	Are the quantities of the outgoing deliveries of sustainable material consistent with the amounts stated in the contracts related to those deliveries?	Compare quantities from reporting with contract details. Take into account that contract quantities can be split into several batches or that one batch may relate to different contracts. Verify if amounts are consistent.	Delivery documentation, contracts, reporting system			
06.05.004	Do the delivery notes or sustainability declarations for outgoing sustainable material comply with the ISCC requirements? Is the information consistent with information in the reporting system? Indicate uniquely under "Findings" which delivery notes, sustainability declarations or proofs of sustainability have been verified during the audit (e.g. statement of unique document number and date).	Verify whether the delivery notes or sustainability declarations contain all required information according to ISCC EU Document 203 "Traceability and Chain of Custody" (for ISCC PLUS see additionally the ISCC PLUS System Document). Note: The sustainability declarations /proofs of sustainability/delivery notes verified shall consist of random and risk-based samples.	Delivery notes, weighbridge tickets, sustainability declarations, proofs of sustainability for outgoing sustainable material, reporting system	**Indicate uniquely which delivery notes, sustainability declarations or proofs of sustainability have been verified during the audit (e.g. statement of unique document number and date):**		
06.05.005	Is it ensured, that outgoing deliveries of sustainable material are covered by the validity period of the operational units' certificate?	Compare the "oldest" and the "most recent" delivery note with the validity period of the certificate of the operational unit? Verify if all deliveries of sustainable material have been covered by a valid certificate.	Delivery documents, certificate, Proofs of sustainability, sustainability declarations			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity Yes	Conformity No
06.05.006	Is it ensured, that for one batch of sustainable material not more than one sustainability declaration is issued?	Verify that not more than one sustainability declaration has been issued for one batch of outgoing material.	Sustainability declarations, Delivery notes, Collection reports,			
06.05.007 (added)	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. See ISCC EU Document 201 "System Basics" chapter 4.2.2 for further information.	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):**		
06.05.008	If sustainability declarations are issued or transferred within (electronic traceability databases) is ensured that the amounts in the database are backed with respective documentation?	Check the accounts of electronic databases used. Verify if the amounts handled within such databases are backed by respective documentation (e.g. delivery documents, contracts, etc.).	Database accounts, contracts, delivery documents			
06.05.009	In case traceability databases are used, is ensured that the amounts put into the databases are correct and that batches are not sold double (e.g. with electronic sustainability declaration and an additional paper document).	Check all relevant database accounts. Compare the amounts in the database with the amounts produced, the amounts sold and (if applicable) the mass balance.	Database accounts, production reports, delivery documents, sustainability declarations			
06.05.010 (added)	For 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.	Data entries in the Union database, audited data	**Indicate deviations between data registered in the Union database and the audited data**		

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		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.				
06.05.011 (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			
06.05.012	For ISCC PLUS: Is CO2 an emission of a process to produce another product and therefore not intentionally produced?	- Verify that CO2 is not deliberately produced - Verify that CO2 would have otherwise been emitted to the atmosphere as waste has been captured to be used as a material input	Production reports, sales volume of main products, quantities of raw material used, incurring quantities of waste/residues, delivery documents, invoices, National legislation, Operating license of point of origin			
06.05.013	For ISCC PLUS: Is it ensured that no multiple accounting of benefits of captured CO2 occurs?	Verify that captured CO2 is not counted towards the reduction of GHG emissions under another scheme	Mass balance under all sustainability certification systems, reporting system, delivery documents, Proofs of Sustainability, databases.			

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

Mandatory Improvement Measures								
No.	No. of Require ment	Non-Conformity/ Finding	Category of non-conformity/finding[8]			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)

_____

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