

ISCC CORSIA

Audit Procedures for Low LUC Risk Certification

Please read the guidelines carefully before completing the audit procedures

- This template is to be applied for certification audits of Farms/ Plantations and First Gathering Points (FGP) for the certification of low LUC risk feedstock under ISCC CORSIA. The procedures also have to be applied for sample audits of Farms and Plantations in the framework of certification audits of First Gathering Points and Central Offices. In the case of sample audits, an individual procedure has to be completed for each sample audit.
- This template of the audit procedures shall not be altered by the user.
- For low LUC risk certification under ISCC CORSIA, an initial audit and re-certification audits are conducted. The initial audit aims to verify the Low Land Use Change (LUC)-Risk Report and to control the implementation of the yield increase measures. For the re-certification audits, traceability and the determination of the additional biomass are also of relevance. Checkpoints being of relevance for the initial audit are marked.
- If a requirement is not applicable to a specific audit, it must not be answered. The auditor moves on to the next relevant requirement.
- For all relevant requirements, it is mandatory to mark the “conformity” with either “yes” (conformity) or “no” (non-conformity).
- For every “no” the auditor must explain the decision in column “findings”.
- Every “no” requires the definition of corrective measures which must be documented separately. The unique number of non-compliant requirements must be stated. The implementation of corrective measures must be verified and confirmed by the auditor.
- For some requirements, the auditor may be required to provide detailed information in the column finding. Those requirements contain a clear note in the column finding that must not be removed.

0. Basic Data – Farm/ Plantation		
0.01	Name of Certification Body	
0.02	Name of the lead auditor(s); name of further auditor(s)	
0.03	Company Name	
0.04	Street	
0.05	Street Number	
0.06	Postal Code	
0.07	Place	
0.08	Country	
0.09	Geo Coordinates: Latitude in decimal degrees	(Example: 50.941218)
0.10	Geo Coordinates: Longitude in decimal degrees	(Example: 6.958337)
0.11	Certification System	
0.12	Contact Person: Salutation	
0.13	Contact Person: Last Name	
0.14	Contact Person: First Name	
0.15	Contact Person: Phone	
0.16	Contact Person: E-Mail	
0.17	Contact details (e.g., email, phone) of relevant department within the company	
0.18	Type of Operation/ Scope to be audited	<input type="checkbox"/> Farm/ Plantation <input type="checkbox"/> First Gathering Point
0.19	In case of a farm/ plantation: Is the Operational unit certified individually or audited as a part of a sample under one of the recognized voluntary schemes?	<input type="checkbox"/> Individually certified <input type="checkbox"/> Audited as part of a sample
0.20	ISCC Registration number	
0.21	Certificate number / Certification number for low LUC add-on	
0.22	Place of the Audit	
0.23	Date of the Audit	
0.24	Duration of the on-site Audit (in hours, in digits)	
0.25	Name(s) of company representative(s) present during the audit	
0.26	Is the operational unit using relevant service providers or sub-contractors? (e.g., for implementing yield increase measures)	<input type="checkbox"/> yes <input type="checkbox"/> no
0.27	In case of “yes”: Name(s) of relevant service providers/ sub-contractors (e.g., logistic providers, plant protection service providers, etc.)	
0.28	Overall risk level applied during the audit (risk level regarding documentation and sampling)	<input type="checkbox"/> Regular (risk level 1.0) <input type="checkbox"/> Medium (risk level 1.5) <input type="checkbox"/> High (risk level 2.0)
0.29	Specify major risk indicator(s) that were identified for the audit	
0.30	Tools and information sources used to determine risk factor	

0.31	Risk level applied regarding a flawed documentation of the audited operational unit (i.e., risk level for traceability)	<input type="checkbox"/> Regular (risk level 1.0) <input type="checkbox"/> Medium (risk level 1.5) <input type="checkbox"/> High (risk level 2.0)
Farm/ Plantation Requirements		
0.32	Status of the farm/plantation	<input type="checkbox"/> Individually certified <input type="checkbox"/> Part of First Gathering Point <input type="checkbox"/> Member of group of farms/ plantations
0.33	Has the farm been audited before?	<input type="checkbox"/> yes <input type="checkbox"/> no
0.34	If yes, please indicate the date of the previous audit of the farm/plantation	
0.35	<p>Please specify the overall size and managed area of the farm: Please specify the size and the total area of the agricultural operation, if applicable using a digital format (e.g., KML file). The following information on the area shall be included:</p> <ul style="list-style-type: none"> Total size of the agricultural operation <p>Description and size of lots, fields, plantations, etc. being managed.</p> <p>Each lot, field, plantation, or farm (as part of the whole agricultural area) shall be depicted as polygons in geographic coordinates. The depiction of simple lot shapes can easily be realized with the help of satellite images or for very complex shapes, the real lot can be approximated by a polygon.</p> <p>Alternatively, maps can be used providing the respective information.</p>	
0.36	<p>Please identify the land area being considered for the low LUC measure, if applicable using a digital format (e.g., KML file). The following information on the area being considered shall be included:</p> <ul style="list-style-type: none"> Description and size of the considered lots, fields, plantations, etc. Information on the crop being cultivated including historic crop yields for the previous five years. <p>In case this historic data is not available, data from similar producers within the same region can be used. Similar producers can be defined as producers growing the same (or equivalent) crops and using a similar management model (e.g., small or large scale plantation). In case this “regional” data is not available, FAOSTAT data from the previous five years shall be used.</p> <p>Each selected lot, field, site shall be depicted as polygons in geographic coordinates. The depiction of simple lot shapes can easily be realized with the help of satellite images or for very complex shapes, the real lot can be approximated by a polygon.</p>	

	<p>Alternatively, maps can be used providing the respective information.</p> <p><u>For the information on crop cultivation:</u></p> <p>Documents showing crop-specific historic data, e.g., harvesting records, yields, etc. or: reference of data used from regional producers, reference to FAOSTAT data, if relevant</p>	
0.37	<p>Please indicate which low LUC risk approach has been applied. (A LUC mitigation plan for detailed information must be filled out by the farmer and audited by the CB accordingly))</p>	<input type="checkbox"/> Yield increase approach <input type="checkbox"/> Unused land approach

Data on crops cultivated on the selected site for which the low LUC risk measure is applied

Annual crops

Field/ plot	Crop	Total area cultivated (ha)	Total amount harvested (mt)	Average yield (mt/ha)	Yield increase measure applied and date of initial application	Date of sowing	Date of harvesting	Average yields for the last five years (mt/ha)	Reference value (based on yield baseline)	Additional biomass

Perennial crops

Field/ plot	Crop	Total area cultivated (ha)	Total amount harvested (mt)	Average yield (mt/ha)	Yield increase measure applied and date of initial application	Average yield of the last five years (mt/ha)	Reference value (based on yield baseline)	Additional biomass

0. Basic data – First Gathering Point (FGP): Group certification of Farms/ Plantations		
0.40	Indicate the total number of farms/plantations (including small holders) that participate in the certification of low LUC risk biomass	
0.41	Do you have received a low LUC risk report from each supplier?	
0.42	Indicate the total number of farms/ plantations applying low LUC risk measures.	
0.43	What is the risk level with respect to potential violations of the low LUC risk requirements for the production of biomass (in particular the risk of violations against sustainability criteria under CORSIA)?	<input type="checkbox"/> Regular (risk level 1.0) <input type="checkbox"/> Medium (risk level 1.5) <input type="checkbox"/> High (risk level 2.0)
0.44	How many farms/ plantations have been audited based on a sample?	
0.45	Specify the total area of all low LUC risk compliant farms/ plantations. (Each lot, field, plantation, or farm (as part of the whole agricultural area) shall be depicted as traverse in geographic coordinates with a precision of 20 meters for each measuring point.)	

0.46 Provide an overview of all suppliers of low LUC risk biomass:

Name of farmer	Start low LUC risk measure (Year)	Total biomass supplied (per crop)	Total size of the farm	Total size (per crop)	Total biomass supplied	Yield per crop (mt/ha)	Average yield for the last five years (if available)	Reference value "additional yield" (calculated)	Total amount of additional yield (calculated)	

Management System

1. Requirements for ISCC CORSIA system users applying for low LUC risk certification

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
1.01	In case of a farm/ plantation: Is thorough documentation provided by the economic operator on the evidence needed to identify the additional feedstock and substantiate claims regarding the production of additional feedstock?	A low LUC risk report must be in place including all relevant information on the applied measures, types of crops, size of plots, geocoordinates, historical yields, etc. Check if the report is filled out completely. Is the information provided in a way, that those are verifiable during the audit? Transparent calculation of e.g., dynamic yield baseline? Are scientific sources, references, etc. documented?	Filled out low LUC risk report. Plan, documentation of historical yields, field measures and descriptions, etc.			
1.02	Does the report include the following information on the selected area? a) All selected fields/ plots/ area (including land area being part of the crop rotation system) relevant for low LUC risk certification, the ownership/ status of lease for the respective plots, a description of the land history (last 3-5 years) b) A description of the selected plots	Compare the farmland area with the information provided on the selected area. Are all selected plots managed by the respective farm/ plantation? Is information on the ownership/ status of leased land available for all plots? In addition, is information on the land history of the past 3-5 years including yields available? Is the description of the selected area sufficient in a way that the respective land area can be clearly determined?	Filled out low LUC risk report. KML, Shape files, maps of the land area. Document on land ownership. Documentation on land management including data on yields, crops being cultivated. Historical pictures, satellite images.			
	Does the report include the following information on the yield increase measures? a) The situation of the farm/plantation/plot before the yield increase measure was implemented. a) A description of the yield increase measure, the timeline over which it was or will be applied and whether it will be combined with other yield increase measures.	Control if the description of the relevant plots before the yield increase measure is correct? Is the yield increase measure described included on the "white list" of measure (i.e. the measures listed in the ISCC CORSIA Guidance for low LUC risk certification)? If not, is the measure described eligible to achieve increased yields? Is all information provided crop- and site-specific? Is the calculation of the expected future yields realistic and based on information, data from	Document check. Verification on-site. Interview with the farmer describing the expected impact of the yield increase measure and the former land use. Verification of the scientific sources, etc. being used for the calculation			

Management System

1. Requirements for ISCC CORSIA system users applying for low LUC risk certification

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
	a) An explanation of the expected future yield growth	external sources? Is scientific literature, etc. being used to determine future yields?				
	Does the report include the following information on the historic crop yield? a) Crop-specific data on yields linked to the relevant plots of land on which the yield increase measure(s) is/ are being applied	Check if the respective data is crop- and site specific. Does the data correspond to the documentation on yields available?	Documentation on historic yields by the farmer/ FGP			
	Does the report include the following information on the on the yield baseline? a) Is the yield baseline calculated according to the methodology laid out in the ISCC CORSIA guidance document? a) Is the yield baseline crop-specific? b) For farmers choosing the measure of previously unused land set to zero?	Control if the yield baseline is determined based on the correct methodology. Is the data being used for calculation correct and corresponding with the documented data.	Correct calculation/ determination of the yield baseline			
	Does the report include data on the land status?	Check if the information on land status (e.g., unused land) is included in the report. Is the information correct? For verification, GIS data, satellite images and relevant online tools (e.g., GRAS) can be used. Further, land use documents can be checked.	Land status information for the selected land area is available and correct			
	Does the low LUC risk report include an estimation of the additional biomass?	Check if an estimation on the additional biomass is available. Is scientific literature, information from companies or other credible sources being used to determine and estimate the effect of the yield increase measure on the future yields? Is the estimation documented in a way that the data being used can be verified?	An estimation on the future yields (after the implementation of the yield increase measure) is available			

Management System

1. Requirements for ISCC CORSIA system users applying for low LUC risk certification

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
1.03	<p>Is it ensured that for a land to be eligible for the unused land approach, it also has little risk for displacement of provisioning services from that land onto different and equivalent amounts of land elsewhere?</p> <p>It can be assumed that the risk for displacement of provisioning services is little if the land was not used for provisioning of services in the three preceding years prior to the start of the measure.</p>	Services refer to products obtained from ecosystems such as food, animal feed, or bioenergy feedstocks.	Documentation showing that there is no risk of displacement of services, interviews with local stakeholders, etc.			
1.04	Is the additional biomass which can be claimed as low LUC risk feedstock calculated crop-specific and in line with the set-out methodology?	Check if the additional biomass has been calculated according to the set-out methodology? Is the additional biomass higher than the yield baseline? Is this calculation being conducted crop- and plot-specific?	The additional biomass is determined correctly			
1.05	Is a mass balancing system in place documenting the relevant amount of low LUC risk certified feedstock and the relevant characteristics (low LUC risk certification, crop, amount, country of origin, yield increase measure, GHG values)?	Check if a correct mass balancing documentation is implemented, documenting the correct amounts of low LUC risk feedstock and also documenting the corresponding relevant sustainability characteristics. Control, if this documentation is part of the overall mass balance documentation of the economic operator and if the same workflows apply (see also ISCC CORSIA Document 203).	Low LUC risk mass balancing is documented correctly including information on all sustainability characteristics and as part of the basic mass balance documentation			

2. Requirements for farm / plantation						
No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
2.01	Is it ensured that the yield increase measure described in the low LUC risk report is applied on the selected site of land?	Verify on-site the implementation of the yield increase measure. Is the measure being implemented as set out in the management plan? Are all relevant plots of selected land being covered?	On-site field visit, low LUC risk report			
2.02	Is it ensured that the yield achieved on the selected site of land is documented crop- and plot-specific?	Verify, if the data on the low LUC risk yields is documented crop and plot specific.	Documentation on yields by the farmer, low LUC risk report			

3. Requirements for the First Gathering Point / Central Office

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
3.01	Is a list of all low LUC risk compliant farms / plantations available and accessible?	<p>Check whether the list is available and includes the name and address of each farm or plantation that has issued the low LUC risk report during the 12-month period prior to the date of the certification audit.</p> <p>For a certification as first gathering point at least one farm or plantation must be on the list.</p> <p>The list must include all farms, which have been part of the group or supply base within the 12 months prior to the audit.</p> <p>The list must include the following information: The name of the farm/ farmer, the yield increase measure applied, the year in which the yield increase measure was applied the first time, the size of the farm, the crop(s) for which the measure was applied, the size of the area on which the crop was cultivated and historic yield data of the crop(s) (if applicable)</p>	List of farms, contracts with farms			
3.02	Are the farms or plantations for which sampling is applied a homogenous group?	<p>Check whether the farms or plantations are from the same region, share similar climatic conditions, production systems and share the same risk exposure (based on risk assessment).</p> <p>Note: Farms or plantations that do not fulfil these conditions can still be member of a group. However, they must be treated separately during sampling. Sampling is not applicable for farms or plantations, which are certified individually or as part of a group. (See also ISCC CORSIA Document 206 on group certification)</p>	Maps, geographic region, size of region/ supplying area, production systems			
3.03	Are low LUC risk report templates of all farms/plantations completed, signed and available?	Check whether all farmers on the list have completed and signed the correct low LUC risk report and whether this report is available. At	Low LUC risk report, list of farms/plantations			

		<p>least one low LUC risk report must be available during the audit. Verify if corrective actions have been defined by farmer (if non-conformities were detected).</p>				
3.04	<p>Did a risk assessment of the low LUC risk compliant farms or plantations take place regarding potential violations of the low LUC risk requirements for the production of biomass?</p>	<p>Evaluate the risks by taking into account regional specifics, involvement of local experts, utilisation of databases and information. Evaluate risks by the following risk factors and factor classes:</p> <ul style="list-style-type: none"> - Proximity to and/or overlap with no-go areas - Land conversion shortly before/after January 1st, 2008 - Cultivation of sustainable and non-sustainable biomass at the same time - Factors significantly influencing the output per acreage and per Hectare - Factors related to size - Factors related to characteristics - Experience gained - Results of internal audit <p>Allocate the risk into one of the risk categories:</p> <ul style="list-style-type: none"> - Regular (Factor 1,0) - Medium (Factor 1,5) - High (Factor 2,0) 	<p>List and locations of farms or plantations</p>			
3.05	<p>Has a sufficient number of farms or plantations been selected for verifying compliance with the low LUC risk requirements based on a sample?</p>	<p>Calculate the sample size by multiplying the square root of the total number of farmers that have issued a low LUC risk report during the 12-months period prior to the certification audit with the risk factor determined in the risk assessment for violations of the low LUC risk requirements for sustainable production of biomass. Example: 100 EU farms, medium risk (factor 1.5), square root of 100 = 10 X 1.5 = A sample of 15 farms has to be selected and audited. Factors to be taken into account when selecting the individual farms of the sample:</p> <ul style="list-style-type: none"> - Type of raw material / feedstock / crop - Different size of suppliers - Geographical location - At least 25% should be determined on a random basis 	<p>List of farms/plantations. Verify the number of farms/plantations on the list. Risk factor</p>			

		The auditor may increase the sample size during the audit if this is needed to gain a representative understanding.				
3.06	Were all farms or plantations audited positively?	Verify if all farms or plantations from the sample have been audited with a positive result. In case one or more entities from the sample have a negative audit result the sample must always be doubled. In case of non-conformities on farm level, verify if all relevant non-conformities have been corrected.	Audit reports of farms/plantations			
3.07	Does the information and quantities from weighbridge tickets, delivery notes, low LUC risk declarations or proofs of low LUC risk quality of the incoming and outgoing 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.) (see also ISCC CORSIA Document 203 on Traceability and Chain of Custody)	Weighbridge tickets, delivery documents, contracts			
3.08	Are the quantities of the incoming and outgoing deliveries of low LUC risk compliant material consistent with the amounts stated in the contracts related to those deliveries? Do they fulfil the sustainability characteristics fixed in the contracts?	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. If relevant: Compare the amount of incoming and outgoing material claimed as "low LUC risk compliant". (See also ISCC CORSIA Document 203 on Traceability and Chain of Custody)	Weighbridge tickets, delivery documents, contracts, mass balance documentation, sustainability declarations			
3.09	Do the delivery notes or sustainability declarations for incoming and outgoing (sustainable) low LUC risk compliant material comply with the low LUC requirements and is the information consistent with information in the reporting system?	Verify whether the documents contain all mandatory information as displayed on the most recent version of the delivery notes or sustainability declarations (see also ISCC CORSIA Document 203 on Traceability and Chain of Custody)	Weighbridge tickets, delivery documents, contracts, mass balance documentation, sustainability declarations			

3.10	Is it ensured, that outgoing deliveries of low LUC risk material are covered by the validity period of the operational units' certificate (only applicable in case of a re-certification)?	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 low LUC risk material have been covered by a valid certificate.	Weighbridge tickets, delivery documents, contracts, mass balance documentation, sustainability declarations			
3.11	Is it ensured, that for one batch of low LUC risk material not more than one sustainability declaration or proof of sustainability is issued?	Verify that not more than one delivery note or proof of low LUC risk has been issued for one batch of outgoing product. (See also ISCC CORSIA Document 203 on Traceability and Chain of Custody)	Weighbridge tickets, delivery documents, contracts, mass balance documentation, sustainability declarations			
3.12	Is it ensured, that low LUC risk raw material is only collected from farms/plantations, which have completed and signed the appropriate low LUC risk report?	Verify whether the appropriate low LUC risk report has been completed and signed. Compare dates of incoming deliveries with the date the low LUC risk report has been signed. Compare deliveries, low LUC risk reports and the list of farms/plantations.	Contracts with suppliers, mass balance documentation, sustainability declarations, low LUC risk report			
3.13	Are the amounts of low LUC risk compliant raw material supplied by the farm/plantation plausible?	Compare the amounts supplied with the size of the farm/plantation. Verify plausibility of amounts.	Contracts, weighbridge tickets			
3.14	Was the mass balance calculated correctly? (If the system user is certified for multiple scopes, mass balances should be kept for each scope separately).	Indicate in "Findings" which mass balance period(s) (beginning and end date of the period) were verified during the audit. Indicate at least one (reproducible) transaction which has been verified (audit trail). Conduct respective control calculation based on the respective reporting: Determination of A (available low LUC risk material): Add the quantity of low LUC risk material in stock (at the beginning of the period) and the incoming low LUC risk material for the entire period. Multiply this sum with the conversion factor for this period (applicable for processing units) Determination of B (low LUC risk material output): Determine the quantity of outgoing low LUC risk products during this period. - Result B has to be equal to or smaller than result A	Mass balance documentation, sustainability declarations			

		Also individually check if separate mass balances are kept for “low LUC risk compliant” material and materials with different sets of sustainability characteristics (if applicable).				
3.15	Was the credit for low LUC risk material to be transferred into the next mass balance period calculated correctly?	<p>Only positive credits can be transferred into the next mass balance period. Check credit calculation based on above mass balance calculation figures. - Credit C = A – B: Subtract B from A</p> <p>Compare result C with inventory level D of sustainable and non-sustainable material at the end of the mass balance period. It is only possible to transfer the amount of credits C into the next mass balance period as physical material D (sustainable and non-sustainable) is in stock. Only positive credits can be transferred into the next mass balance period. (See also ISCC CORSIA Document 203 on Traceability and Chain of Custody)</p>	Mass balance documentation			
3.16	Is the quantity of output material declared as “low LUC risk compliant” since the previous audit available and consistent?	Identify the relevant quantities for the period since the previous audit from reporting and compare the quantities on delivery notes or mass balance calculation. Compare quantities of “low LUC risk compliant” products with other acquired raw materials. (See also ISCC CORSIA Document 203 on Traceability and Chain of Custody)	Mass balance documentation, sustainability declarations			
3.17	Is it ensured that different raw materials (including low LUC risk certified material) are kept separately in the mass balance?	Verify if different raw materials are kept separately within the mass balance calculation (raw material specific mass balance). (See also ISCC CORSIA Document 203 on Traceability and Chain of Custody)	Mass balance documentation			
3.18	Is it ensured that the mass balance allows to uniquely identify and assign low LUC risk characteristics (crop, yield increase measure, amount) to individual (incoming and outgoing) batches?	Verify if individual batches can be uniquely assigned with low LUC risk characteristics (such as type of feedstock, quantity, country of origin/cultivation, yield increase measures	Mass balance documentation, sustainability declarations			

		applied) based on the (received and issued) delivery notes (e.g., sustainability declarations).				
3.19	Is it ensured that no "double claiming" of low LUC risk material occurs (i.e., selling incoming low LUC risk material twice with the same low LUC risk characteristics)?	<p>Compare total incoming raw material and the total amount declared as low LUC risk compliant.</p> <p>In case more than one certification system is used, control mass balance (and if necessary, the supporting delivery documents, Proofs of Sustainability, traceability databases, etc.) of other certification systems.</p> <p>Verify that material is not declared as low LUC risk compliant under more than one system.</p> <p>Verify that the total amount of low LUC risk output under all certification schemes combined, matches the amount of low LUC risk input. (See also ISCC CORSIA Document 203 on Traceability and Chain of Custody)</p>	Mass balance documentation, sustainability declarations			