

ISCC Canada CFR Gap Audit Procedures for Farm/Plantation

No.	Template	Remarks	Risk level	Audit intensity
0	Basic data Farm/ Plantation or Forest Sourcing Area	Basic data of the Farm/Plantation audited	Not applicable	
1	Verification of land use and land use change	ISCC Principle 1, requirements for the production of biomass according to ISCC 202 Sustainability requirements		Given the risk assessment, the auditor has already determined the sample size during the audit of the First Gathering Point.
	Ecological and social sustainability	ISCC Principle 2 – 6, requirements for the production of biomass according to ISCC 202 Sustainability requirements		
2	Traceability	Within Template No. 3 the risk of a flawed documentation has to be evaluated (applicable for individually certified Farms/Plantations)	High	The documents of three successive months should be checked completely
			Medium	The documents of one month should be checked completely and random samples should be taken from three successive months
			Regular	Documents taken from random samples of three successive months should be checked

ISCC Canada CFR Gap Audit Procedures for Forest Sourcing Area

No.	Template	Remarks	Risk level	Audit intensity
0	Basic data Forest Sourcing Area	Basic data of the Forest Sourcing Area audited	Not applicable	
1	Verification of sustainable production of forest biomass	ISCC Principle 1, Requirements for the production of biomass according to ISCC 202-3 Sustainability requirements		Given the risk assessment, the auditor has already determined the sample size during the audit of the First Gathering Point.
3	Traceability	Within Template No. 3 the risk of a flawed documentation has to be evaluated (applicable for individually certified Forest Sourcing Areas)	High	The documents of three successive months should be checked completely
			Medium	The documents of one month should be checked completely and random samples should be taken from three successive months
			Regular	Documents taken from random samples of three successive months should be checked

Please read the guidelines carefully before completing the GAP audit procedures!

- This gap audit procedure must be used for **combined audits** conducted under the ISCC Canada CFR with the ISCC PLUS, and/or ISCC EU Systems. It serves to verify compliance with the additional requirements in relation to ISCC PLUS.
- This gap audit procedure must be used **in addition** to the most up-to-date version of the Audit Procedure System (APS) for ISCC EU and/or ISCC PLUS audits, which is available at ISCC website.
- When using the APS for the ISCC EU and/or ISCC PLUS audit requirements, if a requirement is not applicable to a specific ISCC Canada CFR audit, it must be answered with “*Not applicable*”. Please note that all questions indicated as applicable to ISCC PLUS are also applicable to ISCC Canada CFR.



- If the biomass originates from a Farm/Plantation, only the "Farm/Plantation" table of requirements must be answered. In this case, the questions of the "Forest Sourcing Area" table must be completed with "Not applicable".
- If the biomass originates from a Forest Sourcing Area, only the "Forest Sourcing Area" table of requirements must be answered. In this case, the questions of the "Farm/Plantations" table must be completed with "Not applicable".
- The "basic data" table of requirements must be answered both for Farm/Plantations and Forest Sourcing Area cases.
- System Users can use the audit procedure to conduct their internal audits, for internal training, or to prepare for an audit. The application of the audit procedure for such purposes is voluntary but recommended.
- Each requirement is complemented by verification guidance information and information on what evidence may be provided.
- Relevant only for Farm\Plantations:
 - A Farm or Plantation must be compliant with all requirements stated in ISCC Principle 1 and all immediate requirements (IM) of ISCC Principles 2-6 when it the ISCC self-declaration was signed for the first time or when the farm or plantation obtained the initial ISCC certification. The short-term (ST) and mid-term (MT) requirements specified in ISCC Principles 2-6 have to be implemented as part of a continuous improvement process over a specified period of 3 and 5 years respectively. Best practice requirements (BP) are entirely voluntary. They can be fulfilled at any point in time, but they are never mandatory. For Farms/Plantations that signed the first self-declaration or obtained the initial ISCC certification before 2022, the baseline year to determine when the short and mid-term requirements have to be complied with is 2022. The short-term requirements must be fulfilled after a maximum of 3 years and mid-term requirements after a maximum of 5 years after the Farm/Plantation signed the ISCC self-declaration for the first time or obtained the initial ISCC certification.
- Relevant only for Forest Sourcing Area:
 - A Forest Sourcing Area must be compliant with all requirements stated in ISCC Principle 1 and all immediate requirements (IM) of ISCC Principles 2-6 when it the ISCC self-declaration was signed for the first time or when the Forest Sourcing Area obtained the initial ISCC certification. The short-term (ST) and mid-term (MT) requirements specified in ISCC Principles 2-6 have to be implemented as part of a continuous improvement process over a specified period of 3 and 5 years respectively. Best practice requirements (BP) are entirely voluntary. They can be fulfilled at any point in time, but they are never mandatory. The short-term requirements must be fulfilled after a maximum of 3 years and mid-term requirements after a maximum of 5 years after the Forest Sourcing Area signed the ISCC self-declaration for the first time.
- For relevant requirements, the conformity field must be marked with "yes" (conformity) or "no" (non-conformity). If indicated, detailed information must be provided in the column "findings".
- 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						
00.01. Operational Unit						
00.01.009 (Adjusted)	ISCC System ¹			<input type="checkbox"/> ISCC EU <input type="checkbox"/> ISCC PLUS <input type="checkbox"/> ISCC Canada CFR		
00.02. Audit Specific Data						
00.02.009 (Adjusted)	What GHG option(s) are used for the outgoing sustainable material? (ISCC Canada CFR: Only applicable if the voluntary add-on "GHG Emissions" is applied)			<input type="checkbox"/> Total default value <input type="checkbox"/> Disaggregated default value <input type="checkbox"/> Actual GHG value <input type="checkbox"/> NUTS2 value or "NUTS2-equivalent" value		
00.02.068 (added)	Dropped Collecting Point/ Central Office scope: Total amount of outgoing material declared as sustainable under ISCC Canada CFR during the indicated period.			Amount in mt		
00.02.069 (added)	Dropped Point of Origin scope: Total amount of outgoing material declared as sustainable under ISCC Canada CFR during the indicated period.			Amount in mt		
00.02.070 (added)	Dropped Processing Unit scope: Total amount of outgoing material declared as sustainable under ISCC Canada CFR during the indicated period			Amount in mt		
00.02.071 (added)	Dropped First Gathering Point/ Central Office scope: Total amount of outgoing material declared as sustainable under ISCC Canada CFR during the indicated period.			Amount in mt		
00.02. 072 (added)	Dropped Farm/ Plantation scope: Total amount of outgoing material declared as sustainable under ISCC Canada CFR during the indicated period.			Amount in mt		
00.02. 073 (added)	Dropped Trader/ Trader with Storage scope: Total amount of outgoing material declared as sustainable under ISCC Canada CFR during the indicated period			Amount in mt		
00.02. 074 (added)	Only applicable for Forest Sourcing Area Dropped Final Product Refinement scope: Total amount of outgoing material declared as sustainable under ISCC Canada CFR during the indicated period.			Amount in mt		
00.07. Farm/ Plantation Requirements (when applicable)						
	Total amount of outgoing material declared as sustainable under ISCC during the indicated period ² .					
-	ISCC System	Total Amount		Amount in words	Start of period	End of Period
00.07.030 (added)	ISCC Canada CFR		mt			

¹ This applies to the currently applicable versions of the System Documents as available on the ISCC Website

² 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.



00.08. Forest Sourcing Area Requirements (when applicable)						
	Total amount of outgoing material declared as sustainable under ISCC during the indicated period ³ .					
-	ISCC System	Total Amount		Amount in words	Start of period	End of Period
00.08.022 (added)	ISCC Canada CFR		mt			
00.02.74 (added)	Dropped Final Product Refinement scope: Total amount of outgoing material declared as sustainable under ISCC Canada CFR during the indicated period.			Amount in mt		

³ 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.

07. Farm/Plantation (when applicable)									
07.02 Additional traceability requirements for Farm/Plantation applicable to ISCC Canada CFR									
No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
07.02.015	Applicable to ISCC Canada CFR: Does more than 5% of the evidence that is provided to the CB and included in the representative sample contain discrepancies or errors?	A major non-conformity for System Users occurs when more than 5% of the evidence that is provided to the Certification Body and included in a representative sample contains discrepancies or errors. Check how many of such discrepancies or errors occur in all the evidence documents submitted. Consider the GHG evidence documentation only if add-on is included.	Complete list of the submitted evidence documents with indication of those containing discrepancies or errors.	X			Indicate the percentual of evidence documents with discrepancies or errors.		
07.04. Additional Sustainability requirements for Farm/Plantation applicable to ISCC Canada CFR									
No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
07.04.001 (added)	Is it ensured that the feedstock was not harvested from land that contains an area greater than 1 hectare and, at any time on or after January 1, 2008, which was a forest, wetland, or grassland?	Check if no feedstock was harvested in a land that has an area greater than 1 hectare and, at any time on or after January 1, 2008, was: <ul style="list-style-type: none"> I. a forest that contains trees that are or are capable of reaching a height of 5 m and provide or are capable of providing a canopy cover of more than 10%, II. a wetland that is periodically saturated with water for a period that is long enough to 	Evidence of compliance can be demonstrated by e.g. comparing aerial photographs, satellite images, land register documents (e.g. field record system, documents of land registry, land certificates, GPS-based crop yield), maps, site surveys or management plans from 31.12.2007 or earlier with today's status of the farmland. Appropriate assessment tools are e.g., databases like GRAS, RAMSAR Convention, Modis Land Cover Database, World Intact Forest Landscape Database. Environmental assessments of expansions greater than 1 hectare, since January 1,	X					

		<p>promote biological activity that is adapted to a wet environment, or</p> <p>iii. a grassland that is dominated by herbaceous or shrub vegetation that has not been cultivated for 10 years or more.</p>	<p>2008, can demonstrate that no conversion of forests, wetlands, or grasslands (with the mentioned specific conditions) took place.</p>						
07.04.002 (added)	<p>Is it ensured that the feedstock was not harvested from land that was never cultivated before January 1, 2008, and was, at any time on or after that day, in a riparian zone?</p>	<p>Check if no feedstock was harvested in a land that was never cultivated before January 1, 2008, and was, at any time on or after that day, in a riparian zone.</p> <p>Consider the riparian zone definition stated in requirement 3.3 of the ISCC Canada CFR System Document: "A riparian zone is understood as "land that is located within 30 m, measured on a slope distance following the topography of the land, of the high-water mark of a watercourse that is more than 3 m wide or the shores of a lake or permanent wetland that has an area greater than 5 ha"</p>	<p>Evidence of compliance can be demonstrated by e.g. comparing aerial photographs, satellite images, land register documents (e.g. field record system, documents of land registry, land certificates, GPS-based crop yield), maps, site surveys or management plans from 31.12.2007 or earlier with today's status of the farmland.</p> <p>Appropriate assessment tools are e.g., databases like GRAS, RAMSAR Convention, Modis Land Cover Database, World Intact Forest Landscape Database.</p> <p>Evidence of compliance can be demonstrated by e.g. comparing aerial photographs, satellite images, land register documents (e.g. field record system, documents of land registry, land certificates, GPS-based crop yield), maps, site surveys or management plans from 31.12.2007 or earlier with today's status of the farmland.</p> <p>Appropriate assessment tools are e.g., databases like GRAS, RAMSAR Convention, Modis Land Cover Database, World Intact Forest Landscape Database.</p> <p>Environmental assessments, since January 1, 2008, can demonstrate that no cultivation or harvesting took place.</p>	X					

08. Forest Sourcing Area (when applicable)									
08.07. Additional Sustainability requirements for Forest Sourcing Area applicable to ISCC Canada CFR									
No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
08.07.001 (added)	Is it ensured that the feedstock was not harvested from land that contains an area greater than 1 hectare and, at any time on or after January 1, 2008, which was a forest, wetland, or grassland?	Check if no feedstock was harvested in a land that has an area greater than 1 hectare and, at any time on or after January 1, 2008, was: I. a forest that contains trees that are or are capable of reaching a height of 5 m and provide or are capable of providing a canopy cover of more than 10%, II. a wetland that is periodically saturated with water for a period that is long enough to promote biological activity that is adapted to a wet environment, or III. a grassland that is dominated by herbaceous or shrub vegetation that has not been cultivated for 10 years or more.	Evidence of compliance can be demonstrated by e.g. comparing aerial photographs, satellite images, land register documents (e.g. field record system, documents of land registry, land certificates, GPS-based crop yield), maps, site surveys or management plans from 31.12.2007 or earlier with today's status of the farmland. Appropriate assessment tools are e.g., databases like GRAS, RAMSAR Convention, Modis Land Cover Database, World Intact Forest Landscape Database. Environmental assessments of expansions greater than 1 hectare, since January 1, 2008, can demonstrate that no conversion of forests, wetlands, or grasslands (with the mentioned specific conditions) took place.	X					
08.07.002 (added)	Is it ensured that the feedstock was not harvested from land that was never cultivated before January 1, 2008, and was, at any time on or after that day, in a riparian zone?	Check if no feedstock was harvested in a land that was never cultivated before January 1, 2008, and was, at any time on or after that day, in a riparian zone. Consider the riparian zone definition stated in requirement 3.3 of the ISCC Canada CFR System Document: "A riparian zone is understood as "land that is	Evidence of compliance can be demonstrated by e.g. comparing aerial photographs, satellite images, land register documents (e.g. field record system, documents of land registry, land certificates, GPS-based crop yield), maps, site surveys or management plans from 31.12.2007 or earlier with today's status of the farmland. Appropriate assessment tools are e.g., databases like GRAS, RAMSAR Convention, Modis Land Cover	X					

		located within 30 m, measured on a slope distance following the topography of the land, of the high-water mark of a watercourse that is more than 3 m wide or the shores of a lake or permanent wetland that has an area greater than 5 ha"	<p>Database, World Intact Forest Landscape Database.</p> <p>Evidence of compliance can be demonstrated by e.g. comparing aerial photographs, satellite images, land register documents (e.g. field record system, documents of land registry, land certificates, GPS-based crop yield), maps, site surveys or management plans from 31.12.2007 or earlier with today's status of the farmland.</p> <p>Appropriate assessment tools are e.g., databases like GRAS, RAMSAR Convention, Modis Land Cover Database, World Intact Forest Landscape Database.</p> <p>Environmental assessments, since January 1, 2008, can demonstrate that no cultivation or harvesting took place.</p>						
07.02. Additional traceability requirements for Forest Sourcing Area applicable to ISCC Canada CFR									
No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
07.02.014 (added)	Does more than 5% of the evidence submitted to the CB and included in the representative sample contain discrepancies or errors ?	A major non-conformity for System Users occurs when more than 5% of the evidence that is provided to the Certification Body and included in a representative sample contains discrepancies or errors. Determine how many of such discrepancies or errors occur across all evidence documents submitted. Consider the GHG evidence documentation only if add-on is included.	Complete list of all submitted evidence documents, clearly identifying those with discrepancies or errors, along with their percentage relative to the total sample.	X			Indicate the percentage of evidence documents with discrepancies or errors.		