

Audit Procedure for installations consuming RFNBO (Renewable Fuels of Non-Biological Origin) material as intermediate

No.	Chapter	Remarks	Risk level	Audit intensity
0.	Basic data	Basic data of the operational unit to be audited	Not applicable	
1.	Management system	Risk assessment according to ISCC EU 102 and 204	Not applicable	
2.	Traceability	Within Chapters No. 2, 3 and 4 the risk of a flawed documentation has to be evaluated. The risk level determines the audit intensity	High	The documents of three successive months should be checked completely
3.	Mass Balance		Medium	The documents of one month should be checked completely and random samples should be taken from three successive months
4.	Greenhouse Gas Emissions	Calculation of actual values	Not applicable	
5.	List of Best Practices, Non-conformities and Measures	Defined list of all points marked "no" in the column "Conformity"	Not applicable	

Please read the guidelines carefully before completing the audit procedures!

- This audit procedure can be used in combination with the ISCC audit procedures "Chain of Custody" (v5.1) and "RFNBOS" – Renewable Fuels of Non-Biological Origin" (v1.0).
- The audit procedures are a crucial tool to facilitate consistent and comparable verification of ISCC requirements during ISCC audits.
- This ISCC audit procedure applies only to an installation that receives and consumes RFNBOs as intermediates. Still, it does not assign any sustainability characteristics of RFNBO to any of its outgoing sustainability material. For electrolyzers and other RFNBO processing units, please use the ISCC audit procedures for RFNBOs.
- System Users can use the audit procedures to conduct their internal assessments, for internal trainings or 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 and information on the evidence that may be provided.
- Depending on the type of operational unit audited, some (sub-)chapters are not or only partly relevant. This is clearly marked in the headline of each sub-chapter.
- If a requirement does not apply to a specific audit, it must not be answered (it 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 5).
- Every chapter and requirement is assigned a unique number (the numbering may not be continuous due to technical reasons).
- 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 Materials must be used.

00. Basic Data		
00.00. Certification Body		
00.00.01	Name of Certification Body	
00.01. Operational Unit		
00.01.01	Company Name	
00.01.02	Street	
00.01.03	Street Number	
00.01.04	Postal Code	
00.01.05	Place	
00.01.06	Country	
00.01.07	Geo Coordinates: Latitude in decimal degrees	(Example: 50.941218)
00.01.08	Geo Coordinates: Longitude in decimal degrees	(Example: 6.958337)
00.01.09	ISCC System	<input type="checkbox"/> ISCC EU
00.01.10	ISCC Contact Person: Salutation*	
00.01.11	ISCC Contact Person: Last Name*	
00.01.12	ISCC Contact Person: First Name*	
00.01.13	ISCC Contact Person: Phone*	
00.01.14	ISCC Contact Person: E-Mail ¹ *	
00.01.15	Contact details (e.g. email, phone) of relevant department within the company*	
00.01.16	Type of Operation/ Scope to be audited	<input type="checkbox"/> Installation consuming RFNBOs
00.01.17	ISCC Registration Number	
00.01.18	Recertification*	<input type="checkbox"/> yes <input type="checkbox"/> no
00.01.19	Year of initial ISCC certification*	
00.01.20	Total annual turnover of the operational unit 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.*	€
00.02. Audit Specific Data		
00.02.01	Name of Lead Auditor	
00.02.02	Name(s) of further auditors of the team	

¹ 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

00.02.03	Place of the Audit	<input type="checkbox"/> On-site <input type="checkbox"/> Remote
00.02.04	Date of the Audit	
00.02.05	Duration of the Audit (in hours, in digits)	
00.02.06	Name(s) of company representative(s) present during the audit	
00.02.07	Is the operational unit using relevant service providers or sub-contractors?	<input type="checkbox"/> yes <input type="checkbox"/> no
00.02.08	Name(s) of relevant service providers/ sub-contractors*	
00.02.09	Name of GHG expert:*	
00.02.10	Sustainable input material(s) (according to the ISCC lists of materials)*	
00.02.11	Total amount of sustainable input material (in mt or m ³)	
00.02.12	Countries of origin of sustainable input material:	
00.02.13	Are other sustainability certification system(s) with comparable scopes used? For ISCC EU, systems recognized under RED II are particularly relevant.	<input type="checkbox"/> yes <input type="checkbox"/> no
00.02.14	If other sustainability certification systems are used, specify which other systems are used	
00.02.15	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)
00.02.16	Specify major risk indicator(s) that were identified for the audit (in accordance with ISCC Risk Assessment requirements – ISCC Document 204 “Risk Management”) and with regard to the (non-exhaustive) list of risks as provided in ISCC Document 204 “Risk Management”*	
00.02.17	Tools and information sources used to determine risk factor*	
00.02.18	Risk level applied regarding a flawed documentation of the 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)
00.02.19	Please indicate how the ISCC criteria to determine the risk-level (in accordance with ISCC Risk Assessment requirements – ISCC Document 204 “Risk Management”) have been applied, regarding a flawed documentation of the audited operational unit (i.e. risk level for traceability) as indicated in the guidance in ISCC Document 204 “Risk Management”	
00.02.20	Chain of Custody option applied	<input type="checkbox"/> Mass balance
00.02.21	Are electronic traceability databases (e.g. UDB) used?	<input type="checkbox"/> yes <input type="checkbox"/> no
00.02.22	Are internal (on-site) or external (different address) storage facilities (e.g. warehouses, tank terminals, etc.) used to store sustainable material?*	<input type="checkbox"/> yes: internal storage facilities <input type="checkbox"/> yes: external storage facilities <input type="checkbox"/> no storage facilities

00.02.23	If external storage facilities are used, please indicate if they are covered by individual or group certification* (A list of all external storage facilities including address data (and certificate number if individually certified) must be provided to ISCC.)	<input type="checkbox"/> All external storage facilities are certified <input type="checkbox"/> One or more storage facilities are not certified
00.02.24	Please indicate the number of non-certified storage facilities*	
00.02.25	What is the risk level applied for the sampling of storage facilities with regard to the compliance of the relevant ISCC requirements?*	<input type="checkbox"/> Regular (risk level 1.0) <input type="checkbox"/> Medium (risk level 1.5) <input type="checkbox"/> High (risk level 2.0)
00.02.26	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 Document 204 “Risk Management”)*	
00.02.27	How many storage facilities have been audited based on a sample (storage facilities covered by individual or group certification do not have to be included)*	
00.03.	RFNBO consumer installation	
00.03.01	Please specify the unit in which the RFNBO is consumed	<input type="checkbox"/> Biofuel processing unit. Specify: _____ <input type="checkbox"/> Conventional fuel processing unit. Specify: _____ <input type="checkbox"/> Other. Specify: _____
00.03.02	Please specify the RFNBO input material:	<input type="checkbox"/> RFNBO hydrogen <input type="checkbox"/> RFNBO methanol used for biodiesel production
00.03.03	Please specify the outgoing product(s) of the unit	
00.03.04	Please specify how the RFNBO input is received and what is the corresponding MS quota (transport or industry)	

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
01.	Management System					
01.01.	General Requirements (to be completed only for main audits. Not relevant for sample audits)					
01.01.01	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 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)			
01.01.02	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			
01.01.03	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 materials, warehouse bookkeeping, metering systems, 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			
01.01.04	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			
01.01.05	Has an internal audit/inspection/assessment regarding the implementation of all relevant ISCC requirements taken place (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			
01.01.06	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			
01.01.07	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			
01.01.08	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
01.01.09	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 goods, inventory control, sales and distribution, quality assurance, warehouse bookkeeping, metering systems, weighbridge, etc.)	Material flow charts, standard operating procedures, job and responsibility descriptions, organization chart, contracts with service providers/ subcontractors			
01.01.10	Is the technical equipment and infrastructure available and in operation for the critical control points?	Verify whether metering systems, weighbridges, flow meters, sensors, measuring devices etc. are available, fully functional and calibrated	Metering systems, Weighbridge ticket, sensor display, computer system reports, display, computer reports regarding process parameters, filling status, etc.			
01.01.11	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.	<ul style="list-style-type: none"> - Plant operation permit, plant layout plan, tank plan, warehouse capacity, tank capacity, - Records of metering systems, weighbridge tickets, delivery notes, bill of lading, sustainability declaration / proof of sustainability or other documents for incoming sustainable material, - Periodical reporting on opening and closing stock for incoming 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 and recipients of sustainable material, - Production report (periodically, annually) including processing and allocation factor (if not provided within GHG calculation) and description 			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
			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.			
01.01.12	Are all necessary documents, records, reports, information and data according to ISCC Document 203 "Traceability and Chain of Custody" kept for at least five years?	Verify if documentation for five years is covered within the management system. Verify the oldest documents available (starting with the registration with ISCC). Also see question 01.01.11.	ISCC registration, relevant documents, QM system			
01.01.13	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 Document 203 "Traceability and Chain of Custody" as well as the certification history?	<p>Risk assessment to be conducted by the external (certification body) auditor:</p> <ol style="list-style-type: none"> 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. <p>Note: The use of other certification schemes must be considered appropriately during the risk assessment (certification under multiple schemes at the same time may be one of the factors for a higher risk).</p> <p>The result of the risk assessment drives the audit intensity with respect to traceability, mass balance and documents to be verified during the audit:</p> <p>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.</p> <p>Please describe the risk indicators to determine the risk-level of operations (in accordance with ISCC Document 204 "Risk Management")</p>	Documents required by ISCC, certificates, databases and registries of certification schemes	Please indicate the risk indicators		

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
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?	<p>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.</p> <p>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</p>	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			
01.01.15	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.	Certificates, databases and registries of certification schemes, interview with personnel			
01.01.16	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)?	<p>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 of the audit) not blacklisted by another sustainability certification scheme.</p> <p>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")</p>	Certificates, databases and registries of certification schemes, interview with personnel			
01.01.17	Are documents and information treated as confidential and is it ensured that they are 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			
01.01.18	Are the current ISCC terms of use available and signed?	Verify if the current and signed ISCC terms of use are available and signed. Check ISCC website for current version.	Signed, current ISCC terms of use			
01.01.19	Is a signed statement from an eligible and high-level member of the staff available confirming	To minimise the risk of multiple accounting an eligible and high-level member of staff of the economic operator issuing sustainability	Signed statement			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
	awareness that multiple accounting is not allowed?	declarations has to sign a statement/declaration confirming the awareness that multiple accounting is not allowed (see ISCC Document 203 "Traceability and Chain of Custody")				
01.03. Operational Units using non-certified storage facilities – Additional Requirements for Main Audits						
01.03.01	Is a list of all external storage facilities used available and accessible?	Check if a list of all external storage facilities is available which are used by the certified system user or belong to the logistic network and if the list includes the name and address of each site.	List of warehouses/storage facilities			
01.03.02	Is it ensured that a sample of external storage facilities used has been audited?	The minimum sample size for audits is the square root of all external storage facilities used. Note: Storage facilities, which are certified individually or as part of a logistic center do not fall into the sample.	List of warehouses/storage facilities, audit reports			
01.03.03	Were all storage facilities audited positively?	The auditor may increase the sample size during the audit if this is needed to gain a representative understanding. If one or more entities from the sample have a negative audit result, the sample must always be doubled (see ISCC Document 203 "Traceability and Chain of Custody"). If non-conformities are detected, verify if all non-conformities were corrected within 40 days after the audit.	Audit reports of storage facilities			
01.03.04	Are individual mass balances kept for each external storage facility?	Check if separate mass balances according to the ISCC requirements are available for each site.	Mass balances			
01.04. Storage Facilities (only applicable for operational units audited as a part of a sample)						
01.04.01	Is a layout plan of the facility available?	Verify if the layout plan allows to identify where relevant deliveries of sustainable material are coming in, where they are stored and where they are going out. Verify if tanks etc. are located according to the layout plan.	Layout plan, on-site visit			
01.04.02	Is a contract between the operator of the storage facility and the client (certified ISCC system user) available?	Verify if a contract exists.	Contract			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
01.04.03	Is it ensured that the relevant technical equipment and infrastructure to determine incoming material flow is available and in operation?	Verify if amounts of incoming material can be determined correctly. Check if metering systems and weighbridges are correctly calibrated. Check if flow meters, sensors, measuring devices etc. are available, fully functional and calibrated, in particular in the areas of site warehouse, conversion process, etc.	Metering systems, weighbridges, sensors, flow meters, measuring devices, documentation of calibration			
01.04.04	Is it ensured that the data flow between the storage facility and the client (certified ISCC system user) renting storage space is correctly representing the inventory of the storage facility?	Check how data is transferred between the storage facility and the client. Verify if the data transferred represents the inventory and the amounts of incoming material correctly. Check if there are clear procedures available.	Inventory, reporting to client			
02. Traceability						
02.01. General Requirements						
02.01.01	Is it ensured that the list of suppliers and recipients of sustainable materials contains relevant information?	Check whether name, address of suppliers and recipients are available. Verify if the certification system and certificate number for all suppliers of sustainable material are available.	List of suppliers and recipients			
02.01.02	Does the information and quantities from metering systems, weighbridge tickets, delivery notes, sustainability declarations or proofs of sustainability of the incoming sustainable material match with the information from the reporting system of the company?	Compare information and quantities of the reporting with the related incoming information from metering systems, weighbridge tickets, delivery notes or sustainability declarations. Deviations up to 0.5% are acceptable. Deviations above 0.5% will require explaining documentation	Quantities from delivery notes, metering systems, weighbridge tickets and reporting system, documentation of all deviations > 0.5%			
02.01.03	Are the quantities of the incoming deliveries of sustainable material consistent with the amounts stated in the contracts related to those deliveries?	Compare quantities from reporting with contract details. Consider 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, PPAs, reporting system			
02.01.04	Is the data from subcontractor contracts consistent with accounted services?	Compare if data (from tables, calculations etc.) and invoiced services are consistent with the contractual agreements.	Contract data (from tables, calculations etc.), Invoices from subcontractors			
02.01.05	Do the delivery notes, sustainability declarations or proofs of sustainability for incoming sustainable material comply with the ISCC	Verify whether the documents contain all mandatory information according to ISCC Document 202-6 "Renewable Fuels of Non-Biological Origin (RFNBOs)", chapter 6.	Delivery notes, weighbridge tickets, metering systems, sustainability declarations, proofs of sustainability for	Indicate specifically which delivery notes, sustainability declarations or proofs of sustainability		

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
	requirements and is the information consistent with information in the reporting system?		incoming sustainable material, reporting system	have been verified during the audit (e.g. statement of unique document number and date):		
02.01.06	Is it ensured that incoming deliveries of sustainable material are covered by the validity period of the operational units' certificate?	Compare the "oldest" and the "most recent" incoming sustainability declaration/delivery note with the validity period of the certificate of the operational unit. Suspension periods of the certificate have to be taken into account. Verify if all incoming deliveries of sustainable material have been covered by a valid certificate. Note: Suspension periods (current and completed) are indicated in the certificate database of the ISCC website	Delivery documents, certificate, proofs of sustainability, sustainability declarations, certificate database on ISCC website			
02.01.07	If incoming sustainability declarations or proofs of sustainability had to be corrected or cancelled due to incorrect information, has it been ensured that this was done correctly?	Verify if the procedure according to ISCC System Document 203 "Traceability and Chain of Custody", chapter 3.3.2 was applied. Verify if the incoming sustainability declarations or proofs of sustainability were adjusted or cancelled correctly and if this reflected in the mass balance accordingly. Check the communication with the certification body and the supplier (in case of incoming sustainability declarations or proofs of sustainability).	Mass balance, delivery notes, sustainability declarations, proof of sustainability, communication with certification body and recipient			
02.01.08	If sustainability declarations or Proofs of Sustainability are transferred within electronic traceability databases (e.g. UDB), 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			
02.01.09	If traceability databases are used, is it ensured that the amounts put into the databases are correct and that batches are not counted more than once (e.g. with electronic PoS and a 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			
02.01.10	Is it ensured that sustainable material was physically received at the installation?	Verify whether the RFNBO input is physically delivered to the installation	Delivery notes, direct connection, PoS			
02.01.11	Is it ensured that the PoS has been retired appropriately?	Verify whether the RFNBO PoS has been counted against the quota with the relevant national authority	Proof of surrendering the PoS, national authority documentation, registry documentation			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
02.01.12	Is it ensured that no outgoing PoS has been issued relating to incoming sustainable material used as intermediate?	Verify whether incoming sustainable material that was counted against the quota of the installation as an intermediate has not been used to produce certified outgoing sustainable material and that no PoS has been issued for this outgoing material (e.g. RFNBO-H2 used for the production of HVO does not lead to RFNBO share in the outgoing HVO; H2 used in the hydrotreatment process)	Mass balance			
02.03. Storage Facilities (only applicable for operational units audited as a part of a sample)						
02.03.01	Are the quantities of the inventory and of the periodical reporting consistent with the contracts between storage operator and client?	Compare quantities from reporting with contract details. Verify if amounts are consistent.	Delivery documentation, contracts, reporting system			
02.03.02	Do the amounts from periodical reporting and inventory match with the amounts reported to the client?	Compare inventory, incoming and outgoing deliveries at the storage facility and the amounts reported to the client.	Inventory, reporting system			
02.03.03	Do the storage facilities contain the amount of material they should contain according to the inventory?	Check if tanks contain the amount of material they should contain according to the inventory.	Inventory of facilities			
03. Mass Balance						
03.01. General Requirements (to be completed for main and sample audits)						
03.01.01	Is it ensured that all relevant documentation is available and accessible for the verification of the mass balance?	<p>Check if all relevant documentation is available and accessible that is needed to verify the mass balance:</p> <ul style="list-style-type: none"> - Start and end date of mass balance period - Inventory of input and output at the beginning of the mass balance period - Amount and description of incoming and outgoing material during the mass balance period - Amount of credits that can be transferred to the next period (if available) - Amount of credits from previous period (if available) - Conversion factor (if applicable) - List of sites that are covered under the certificate and require individual mass balances (e.g. external storage sites) 	Start and end dates of mass balance periods, incoming and outgoing sustainability declarations, metering systems, weighbridge tickets, conversion factor, list and amounts of inventory, list of external sites, contracts about deliveries of sustainable materials, etc.			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
03.01.02	Is it ensured that the timeframe of maximum three months is kept for the mass balance and that there is no gap between mass balance periods?	Check if no mass balance period is longer than three months and that there are no gaps between mass balance periods. Note: Even for periods in which no movement of sustainable material occurs, mass balances have to be kept	Start and end dates of the mass balance periods			
03.01.03	Was the mass balance calculated correctly? (If the system user is certified for multiple scopes, mass balances should be kept for each scope separately).	Conduct control calculation based on the respective reporting: Determination of A (available sustainable material): Add the quantity of sustainable material in stock at the beginning of the period and the incoming sustainable material for the entire period. Multiply this sum with the conversion factor for this period (applicable for processing units) Determination of B (sustainable output): Determine that there was no outgoing sustainable products during this period.	Result B is equal or smaller than result A	Indicate the mass balance period(s) (beginning and end date of the period) verified during the audit. Indicate at least one verified (reproducibly) transaction (audit trail):		
03.01.04	Is it ensured that the mass balance enables sustainability characteristics to be identified and uniquely assigned to individual (incoming) batches?	Verify if individual batches can be uniquely assigned with a set of sustainability characteristics (such as type of feedstock, quantity, country of origin of the renewable electricity, GHG emissions) based on the (received) sustainability declarations or Proofs of Sustainability. See ISCC Document 202-6 Renewable Fuels of Non-Biological Origin" for sustainability characteristics and information requirements	Mass balance calculation, sustainability declarations/proofs of sustainability received and issued			
03.01.05	In case external storage facilities are used: Is it ensured that the information about incoming material in the mass balance of a specific storage facility match with the information of incoming and outgoing material of this facility?	Compare the amounts of incoming and outgoing material in the site-specific mass balance of the storage facility with the inventory, incoming and outgoing deliveries at the storage facility and the amounts reported from the storage facility.	Mass balance, inventory, reporting system			
03.01.06	Is it ensured that no multiple accounting of sustainable material occurs i.e. counting incoming sustainable material more than once with the same sustainability characteristics?	Compare total incoming raw material (sustainable and non-sustainable) and the total amount declared as sustainable. In case more than one certification system is used, control mass balance (and if necessary, the supporting delivery documents,	Mass balance under all sustainability certification systems, reporting system, delivery documents, Proofs of Sustainability, databases.			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		Sustainability declarations/proofs of sustainability, traceability databases, etc.) of other certification systems. 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, matches the amount of sustainable input.				
03.01.07	Has it been verified that the amount of material consumed as an intermediate in the relevant production unit is at least equal to the quantity declared as RFNBO to count against the relevant quota?	Verify that the amount of material to be declared as an intermediate does not exceed the amount of material consumed by the relevant production unit	Production reports, mass balance, measurements			
04.01.	Greenhouse Gas Emissions					
04.01.01	Is it ensured that the incoming value for RFNBO-H ₂ is not considered in the outgoing biofuel calculation?	Verify the emission factor used for the RFNBO input to the plant is not the one shown in the retired PoS. The applied emission factor shall be of fossil alternative of the RFNBO fuel.	GHG calculation, LCA			

ISCC EU RFNBOs Audit Procedure installations consuming RFNBO (Renewable Fuels of Non-Biological Origin) material as intermediate	Chain of Custody	Chapter No. 5:	Best Practices, Non-conformities and measures
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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 Requirement	Non-Conformity/ Finding	Category of non-conformity/finding ²			Action/Measure	Implementation of Mandatory Measure until when (within 40 days)	Measure implemented	
			Minor NC	Major NC	Critical NC			No	Yes
1									
2									
3									
4									
5									
6									

Place, Date, Signature Auditor

Place, Date, Signature GHG auditor/ expert
(in case of individual calculation)

Place, Date, Signature Client
(By signing the client also confirms that the ISCC terms of use are accepted)

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