Name scheme: ISCC EU

References
ISCC 103 REQUIREMENTS FOR CERTIFICATION BODIES AND AUDITORS Version 3.0
ISCC EU 206: Group certification
ISCC 102 Governance, Version 3.0
ISCC 201 System basics V3.0
ISCC 204: Audit requirements and risk management
ISCC EU 202 – Sustainability Requirements
Report: Forest peoples, a comparison of leading palm oil standards
Report: Daemeter (2014), a comparison of leading palm oil certification standards applied in Indonesia, may 2014, Full report

Scores	Interpretation
3	Strong
2	Good
1	Medium
0	Weak / non-compliant / non-existant
?	Information missing / not accessible
n.a.	Not applicable / relevant
	Yes or no : This gives no indication of the level of compliance: but indicates whether this element is part of the standard.

Assurance requirements	Scheme requirements	Score
Accreditation		
The accreditation or oversight body is independent from the scheme owner. It is responsible for decisions on the accreditation status of a certification body, including application, approval, suspension or termination.	ISCC 103 - V3.0 Recognition or Accreditation of the CB CBs must be recognised by a competent national public authority, or must be accredited against ISO/IEC 17065 establishing requirements for bodies operating product certification systems. The CB is obliged to inform ISCC immediately if the accreditation or recognition is suspended, withdrawn or terminated by the accreditation body or by the competent national public authority....[...]... The CB submits a written application for entering into cooperation with ISCC and becoming recognised by ISCC. Together with the application, the CB must provide evidence of its recognition or accreditation (e.g. by submitting the certificate of accreditation) and of complementing qualifications. If ISCC has received sufficient evidence from the applying CB, ISCC will provide a Cooperation Agreement to the CB. ISCC 103: Recognition of a CB must be performed by competent national public authorities which are officially responsible for the recognition of CBs in the framework of the Renewable Energy Directive 2009/28/EC (...,)Fuel Quality Directive 2009/30/EC amended through Directive (EU) 2015/1513 (FQD) and according to the regulatory framework of the national transposition of the EU Directives in a Member State.. Accreditation must be performed by a national accreditation body which is a member of the International Accreditation Forum (IAF), by the bodies referred to in Article 4 of Regulation (EC) No. 765/2008, by bodies having a bilateral agreement with the European co-operation for Accreditation (EA), or by an accreditation body which is a full member or associate member of ISEAL. Monitoring of the CB by national authorities or accreditation bodies will be complemented and supported by ISCC in the framework of the ISCC Integrity Program	3
Accreditation of certification bodies takes place through one of the following approaches: * Accreditation by a national accreditation body affiliated to the International Accreditation Forum (IAF) or; * Accreditation by a full member of associate member of ISEAL or; * Certification bodies accredited by Accreditation Services International (ASI) * Accreditation by bodies having a bilateral agreement with the European co-operation for Accreditation (EA) or; * Certification bodies accredited by American National Standards Institute (ANSI)	ISCC 103 - V3.0 Recognition or Accreditation of the CB CBs must be recognised by a competent national public authority, or must be accredited against ISO/IEC 17065 establishing requirements for bodies operating product certification systems. 3.3 National Public Authorities and Accreditation Bodies Recognition of a CB must be performed by competent national public authorities which are officially responsible for the recognition of CBs in the framework of the Renewable Energy Directive 2009/28/EC amended through Directive (EU)...[...].. Accreditation must be performed by a national accreditation body which is (i) a member of the International Accreditation Forum (IAF), (ii) by the bodies referred to in Article 4 of Regulation (EC) No. 765/2008, (iii) by bodies having a bilateral agreement with the European co-operation for Accreditation (EA),(iv) or by an accreditation body which is a full member or associate member of ISEAL.	3
The accreditation organization monitors, conducts review and/or surveillance of accredited certification bodies.	* ISCC 103 4.10 ISCC Integrity Program ISCC operates the ISCC Integrity Program as a means of quality and risk management and as a tool for monitoring the performance and compliance of CBs and auditors. The ISCC Integrity Program ensures the integrity of the ISCC system and facilitates continuous improvement and implementation of best practices. Within the framework of the ISCC Integrity Program, ISCC is entitled to perform Integrity Assessments. These are audits conducted either by ISCC or by independent auditors commissioned by ISCC. *ISCC 103: The respective body responsible for recognition or accreditation is also responsible for monitoring the CB's compliance with the preconditions for its recognition or accreditation. Monitoring of the CB by national authorities or accreditation bodies will be complemented and supported by ISCC in the framework of the ISCC Integrity Program (see also point 5.10).	3
Independency of audit		
The audits or verifications are carried out by an external third party (not the economic operator). This means that the auditor or verifier is free from conflict of interest, independent of the activity being audited and independent in providing, suspending or withdrawing certificates.	ISCC 103 - V3.0 - 3.4 Independence, Impartiality and Confidentiality The CB and its auditors must be impartial and free of conflicts of interest. Evaluations and decisions must be based on objective evidence of conformity (or non-conformity) and must not be influenced by other interests or by other parties. ISCC 201 System basics - 4.3 ISCC Certificates The Certification Body issues the ISCC certificate on the basis of a successful certification audit. 4.10 ISCC Integrity Program ISCC operates the ISCC Integrity Program as a means of quality and risk management and as a tool for monitoring the performance and compliance of CBs and auditors.	3
Selection of and requirements to certification bodies		
"The certification bodies to undertake audits on behalf of the scheme and the procedure to select or exclude certification bodies shall be described by the scheme owner	* ISCC 1-3 - V3.0 - 3.5 Application, Recognition and Publication by ISCC The CB submits a written application for entering into cooperation with ISCC and becoming recognised by ISCC. Together with the application, the CB must provide evidence of its recognition or accreditation ..[...].. If ISCC has received sufficient evidence from the applying CB, ISCC will provide a Cooperation Agreement to the CB....As soon as cooperation between ISCC and the CB is finalised, ISCC will publish the name, address and logo of the ISCC-recognised CB on the ISCC website....[..].. * ISCC 103 - 4.11 Sanctions In case of non-compliant behaviour of the CB or of its auditors, ISCC may impose sanctions against the CB. Based on a case-by-case examination, ISCC evaluates the type and level of non-compliance and defines the type and level of sanctions. * ISCC 102 - governance Step 4: Contract Cancellation Contract cancellation can take place in particular in cases of verified fraud, when a Red Card could not be lifted again after the agreed time period, bankruptcy, loss of the required recognition or accreditation of the CB by a national authority or accreditation body.	3

Criterion	Evidence / Notes	Score
The scheme owner requires certification bodies to be compliant with ISO/IEC 17065, ISO/IEC 17021, ISO/IEC 17020 or equivalent	ISCC 103 - V3.0 Recognition or Accreditation of the CB CBs must be recognised by a competent national public authority, or must be accredited against ISO/IEC 17065 establishing requirements for bodies operating product certification systems. ISCC 103: Recognition of a CB must be performed by competent national public authorities which are officially responsible for the recognition of CBs in the framework of the Renewable Energy Directive 2009/28/EC (…,)Fuel Quality Directive 2009/30/EC amended through Directive (EU) 2015/1513 (FQD) and according to the regulatory framework of the national transposition of the EU Directives in a Member State.. ISCC 103 - 3.1 Requirements • The CB must ensure appropriate expertise and experience, both in the relevant fields of activity and for the types of auditing tasks it is to undertake. • The CB should be carrying out audits, for instance, in conformity with or according to the principles of: 1 ISO/IEC 17065 establishing requirements for product certification or ISO/IEC 17021 establishing requirements for management system certification. 2 Standard ISO 19011 establishing guidelines for quality and/or environmental management systems auditing. o Point 3 mean that the auditor has the generic skills and the verification body has the general skills for performing audits; and 3 Standard ISO/IEC Guide 60 establishing good practices for conformity assessments. 4 Standard ISO 14065 establishing requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition. 5 Standard ISO 14064-3 establishing specification with guidance for the validation and verification of greenhouse gas assertions. 6 International Standard on Assurance Engagements (ISAE) 3000 regarding assurance engagements	2
There are quality requirements (competences) for auditors documented by the scheme.	* ISCC Plus V3.0: As the ISCC PLUS and ISCC EU certification schemes are widely harmonized, the ISCC EU System Documents also apply for ISCC PLUS. The ISCC EU System Documents lay down the general ISCC system principles which are also valid under ISCC PLUS. Those include:...[…]...ISCC 103 – Requirements for Certification Bodies and Auditors...[…]... *ISCC 103 - V3.0 - 4.2 Competence of Auditors The CB is responsible for arranging and ensuring that auditors working for the CB qualify for the activities they perform, and that they comply with the requirements laid down in this document (see chapter 6) before any ISCC audits are conducted. 5 Requirements for Auditors Independent of their specific operational area, all auditors must meet general requirements and qualifications to be able to conduct ISCC audits. 5.2 General Qualifications; 5.3 Qualifications of Auditors on Farms and Plantations; 5.4 Further Specific Qualifications of Auditors * Forest peoples - palm oil certification standards The ANSI is a signatory to the International Accreditation Forum (IAF) MLA, which demonstrates ISO/IEC 17011 compliance via peer assessments and the Multilateral Recognition Arrangement for Product Certification operated by Pacific Accreditation Cooperative (PAC). Multilateral Recognition Arrangements for Product certification (under ISO/IEC 17065), Greenhouse Gas Validation/Verification (under ISO 14065) and Personnel Certification (under ISO/IEC 17024). ISCC Integrity Assessments are planned randomly or on a risk basis after risk evaluations, complaints or reports of non-conformity or fraud. Integrity Assessments are conducted by ISCC Integrity Auditors and can take place in any country where CBs carry out activities and audits in the framework of ISCC. ISCC Integrity Auditors must be independent and free of any conflicts of interest. The ISCC Integrity Auditor carries out an evaluation of the conformity of the certified system user on the basis of the applicable ISCC procedure documents. The results of this assessment are then compared with the CB's audit report from the last regular certification audit...[…]... The participation of ISCC system users in a scheduled ISCC Integrity Assessment is mandatory. Refusal to participate may be considered a serious non-conformity with the ISCC requirements and will be sanctioned.	(green)

Standard requirements and compliance levels of standard

Criterion	Evidence / Notes	Score
The certification standards of the voluntary scheme are revised at least every five years.	ISCC 102 - 6 Authorities, Reporting and Processes According to the RED and FQD, ISCC must apply for re-recognition of the ISCC EU system by the European Commission every five years. If the ISCC EU system undergoes changes to its contents in a way that might affect the basis of the decision of recognition, such changes will be notified to the Commission without delay. ISCC 102 Governance In the event of adjustments or changes to the content of one of the ISCC systems, ISCC incorporates the adjustments into the respective system documents and communicates the adjustments to all stakeholders via system updates. * ISCC 102 Governance Continuous improvement: ISCC continuously monitors its processes and structures. Every five years, the system as a whole is revised and the standards are adapted according to the latest scientific findings, feedback from stakeholders and to incorporate practical experiences and best practices.	(green)
The certification standard clearly distinguishes mandatory requirements from recommendations and guidance.	* ISCC 201 System basics Table 1 provides an overview of the normative ISCC System Documents, binding legislation and communications from the European Commission for the recognised voluntary schemes, as well as further ISCC forms and checklists based on the requirements defined in the ISCC System Documents, and that are provided by ISCC to facilitate the ISCC certification and registration process. Daemeter (2014): ISCC and SAN do not use the same structure of indicators and guidance. Rather, their principles are broken down into more numerous criteria with detailed explanations and guidance provided in paragraphs linked to each criterion. ...[…]... ISCC's criteria often have links to cross compliance with other ISCC standards and further definitions and explanations that relate directly to EU directives. * ISCC Audit procedure: The ISCC Audit procedure (farm / plantation) provides information about the requirement, verification guidance and proof of evidence for each sustainability principle https://www.iscc-system.org/wp-content/uploads/2017/02/ISCC_EU_Procedure_Farm_Plantation_v4.0-1.pdf * ISCC 202: ...The sustainability criteria fall into two categories: Major Musts and Minor Musts. As stated in the Annex "ISCC Requirements at a Glance", all Major Musts and at least 60% of the Minor Musts must be fulfilled to comply with the ISCC sustainability criteria....	(green)
Requirements for compliance to achieve certification The sustainability criteria need to be fully complied with (100%) in a defined timeline. A certain flexibility is possible for economic operators with small scale, low intensity and/or low risk.	* ISCC 201 System basics Farms and plantations that produce sustainable biomass must comply with the sustainability requirements as laid down in ISCC Document 202 "Sustainability Requirements". * ISCC 204 Audit requirements and risk management Violations of ISCC Principle 1 are critical non-conformities and cannot be subject to corrective measures. ISCC Principles 2 to 6 are comprised of major and minor must requirements. All major must requirements must be complied with in order to be considered compliant with ISCC. Additionally to the major must requirements, at least 60% of the minor must requirements must be complied with. Within EU Member States which have implemented Cross Compliance (CC), farmers that fulfil the criteria through the implementation and official recognition of CC, are only audited with respect to the requirements set out in ISCC Principle 1. ...[…]....For Principle 4, a differentiation becomes relevant for the audit, if the respective ILO conventions have been ratified in a country. ...[…]... For countries that have ratified the respective ILO Conventions, it is assumed that the respective social requirements (Principle 4) are fulfilled. However, this is only the case as long as the auditor, based on a risk assessment does not come to a different conclusion. * Daemeter (2014): Under SAN and ISCC, only a subset of specified criteria must be met for certification..[…]...ISCC divides its criteria into 'major' and 'minor' musts, where all major and at least 60% of minor musts shall be met to achieve certification. * ISCC 202 on sustainability requirements: Areas that are not fully compliant with ISCC principles 2 to 6 may engage in a continuous improvement process to become fully compliant in a specified time period. This is only possible if compliance with ISCC principle 1 for the entire land of the farm is ensured, the compliant and non-compliant areas can be clearly separated, and a plan for achieving full compliance of those areas does exist. In this case, the partially compliant areas can be treated as separate organisational units.	1
The scheme has a progressive entry level (this means 100% compliance with the criteria is not required from the start but should be reached over time)	* ISCC 204 Audit requirements and risk management Violations of ISCC Principle 1 are critical non-conformities and cannot be subject to corrective measures. ISCC Principles 2 to 6 are comprised of major and minor must requirements. All major must requirements must be complied with in order to be considered compliant with ISCC. Additionally to the major must requirements, at least 60% of the minor must requirements must be complied with. Within EU Member States which have implemented Cross Compliance (CC), farmers that fulfil the criteria through the implementation and official recognition of CC, are only audited with respect to the requirements set out in ISCC Principle 1. ...[…]....For Principle 4, a differentiation becomes relevant for the audit, if the respective ILO conventions have been ratified in a country. ...[…]... For countries that have ratified the respective ILO Conventions, it is assumed that the respective social requirements (Principle 4) are fulfilled. However, this is only the case as long as the auditor, based on a risk assessment does not come to a different conclusion. * ISCC 202 on sustainability requirements: Areas that are not fully compliant with ISCC principles 2 to 6 may engage in a continuous improvement process to become fully compliant in a specified time period. This is only possible if compliance with ISCC principle 1 for the entire land of the farm is ensured, the compliant and non-compliant areas can be clearly separated, and a plan for achieving full compliance of those areas does exist. In this case, the partially compliant areas can be treated as separate organisational units.	YES

In case of a progressive entry level, the scheme owner has set clear requirements on how to increase the percentage of compliance over time.	* ISCC 202 on sustainability requirements: Areas that are not fully compliant with ISCC principles 2 to 6 may engage in a continuous improvement process to become fully compliant in a specified time period. This is only possible if compliance with ISCC principle 1 for the entire land of the farm is ensured, the compliant and non-compliant areas can be clearly separated, and a plan for achieving full compliance of those areas does exist. In this case, the partially compliant areas can be treated as separate organisational units.	3

External audits take place on a producer unit level (farm level). The audit scope is the full production unit. The producer level is the first point of certification in the chain of custody.	* ISCC 201 - System basics All relevant elements of the supply chain must obtain a certificate in order to handle sustainable materials. ..[...].. Under this standard the elements of the supply chain relevant for certification are also referred to as economic operators. ...[....]..Under ISCC farms or plantations have three options: they can receive an individual certification, they can become certified as part of a group (with a central office as representative body) or they can be audited as a group supplying raw material to a first gathering point. In the latter two cases farms or plantations have to conduct an annual self-assessment, provide a signed self-declaration/ self- assessment form to the central office or the first gathering point respectively, and a sample of these farms or plantations is subject to an audit. * Daemeter report (2014): ISCC certifies any entity within the supply chain (farm/plantation, mill, trader, refiner, manu facturer), each with its own applicable standard (or set of standards).	3
Partial certification of the farm area is not possible. Producers are required to certify their whole unit of certification, which shall include owned land, leased and rented land.	* ISCC 201 System basics ISCC certificates are site specific. A certificate can only be issued for one geographical site based on a successful audit. Group certification may be possible for farms or plantations, points of origins of waste and residues and storage facilities The relevant elements of the supply chain are: * ISCC 102 System basics Farms or plantations: ...[...].. The entire land (agricultural land, pasture, forest, any other land) of the farm or plantation, including any owned, leased or rented land is subject to certification. * ISCC 204 Audit requirements and risk management The audit of a farm must always cover the entire land (agricultural land, pasture, forest, any other land) of the farm including, any owned, leased or rented land. Biomass produced on land, which is in compliance with the ISCC principles 1 to 6, is considered to be sustainable. Partial compliance (e.g. only fulfilling principle 1 requirements) is not sufficient to declare the biomass produced as sustainable. This means, that the area of the farm relevant for ISCC certification is not limited to such areas where sustainable material is cultivated. Areas that are not fully compliant with ISCC principles 2 to 6 may engage in a continuous improvement process to become fully compliant in a specified time period. This is only possible if compliance with ISCC principle 1 for the entire land of the farm is ensured, the compliant and non-compliant areas can be clearly separated, and a plan for achieving full compliance of those areas does exist. In this case, the partially compliant areas can be treated as separate organisational units. The selection of individual areas of the farm, which comply with the ISCC requirements whereas other areas of the farm may not comply with the requirements ("cherry picking"), is not allowed under ISCC. If the farm audit is conducted on the site of the farm the audit includes an on-site inspection of at least a part of the cultivation area. * Daemeter (2014): ISCC does not appear to make any statements about partial certification of subsidiaries owned by holding company. * ISCC Document 201 "System Basics" defines farms or plantations as "agricultural operations where crops are cultivated sustainably, or where agricultural crop residues from sustainable cultivation occur". A farm or plantation is either defined as distinct legal entity or as an organisation managing an agricultural operation, and having control regarding the compliance with the ISCC requirements. The identification of farms is a precondition for audit preparation and audits at first gathering points and central offices, and has a major impact on the audit scope. For example, it determines who has to sign the self-declaration, the total number of group members and thereby the sample size, risk management and the exclusion of farms in the case of non- compliances or violations of ISCC principles. The core indicators for the identification of a farm are legal status and independent management. * ISCC EU 206: ..[..]... Landowners leasing land to a company that is in charge of the management of the land are not considered as farm or plantation. These landowners own the land but the management of the land is not in their hands. The land is mostly leased and centrally managed by a company that unites many smallholders. In this case, this company could be individually certified as a farm or plantation, or certified as part of a group organised by a central office or a first gathering point. The managing company and not any of the individual smallholders would sign one self-declaration for the entire land. 8.3 Indicators for central farm or plantation management The core indicator for the identification of a farm or plantation is the centralisation of management. Whenever management is fully centralised, the unit responsible for central management is considered the farm or plantation, no matter the legal structure of the land (owned or leased).	3
Organisations are required to certify all (eligible) units under their control in accordance with a time-bound plan. This means that all subsidiaries of a parent company required to become certified (in time) against the P&C requirements.	* ISCC 201 System basics ISCC certificates are site specific. A certificate can only be issued for one geographical site based on a successful audit. Group certification may be possible for farms or plantations, points of origins of waste and residues and storage facilities The relevant elements of the supply chain are: * ISCC 102 System basics Farms or plantations: ...[...].. The entire land (agricultural land, pasture, forest, any other land) of the farm or plantation, including any owned, leased or rented land is subject to certification. ISCC Document 201 "System Basics" defines farms or plantations as "agricultural operations where crops are cultivated sustainably, or where agricultural crop residues from sustainable cultivation occur". A farm or plantation is either defined as distinct legal entity or as an organisation managing an agricultural operation, and having control regarding the compliance with the ISCC requirements. The identification of farms is a precondition for audit preparation and audits at first gathering points and central offices, and has a major impact on the audit scope. For example, it determines who has to sign the self-declaration, the total number of group members and thereby the sample size, risk management and the exclusion of farms in the case of non- compliances or violations of ISCC principles. The core indicators for the identification of a farm are legal status and independent management. * ISCC EU 206: Independent legal entity and independent management If the entity, with all its owned and leased land that is subject to categorisation, is an independent legal entity with independent own management, the identification is straightforward. The entity shall be identified as a single farm or plantation, no matter the size of the entity (this also applies to the independent smallholders mentioned above). The farm management would need to sign the ISCC self-declaration for farm or plantation. The farm could be individually certified, or certified as a part of a group organised by a central office or a first gathering point. If such a legally independent farm with own management is non-compliant with the ISCC standard, it cannot deliver sustainable material from any of its owned or leased land. If non-compliance is detected during the certification audit of the central office/ first gathering point, the farm would need to be excluded from the group, and the sample size to be audited would be doubled. 8.3 Indicators for central farm or plantation management The core indicator for the identification of a farm or plantation is the centralisation of management. Whenever management is fully centralised, the unit responsible for central management is considered the farm or plantation, no matter the legal structure of the land (owned or leased). * Daemeter (2014): ISCC does not appear to make any statements about partial certification of subsidiaries owned by holding company.	0
Outsourcing of activities: The activities of third parties as outsourced activities fall in the scope of certification, and they shall fully comply with the relevant requirements of the standard.	* ISCC 204: Audit requirements and risk management Farms participating in ISCC are obliged to enable the full assessment and evaluation of all applicable ISCC requirements, including relevant activities which are outsourced to sub-contractors or service providers. Relevant sub- contractors or service providers, e.g. for the application of plant protection products, must be included in the farm audit if this is necessary to evaluate full compliance with ISCC. This should be included appropriately in contractual agreements between the farmer and the relevant sub-contractors and service providers. Contractual agreements must be accessible during the ISCC audit.	3

Certification bodies have formal and transparent, publicly available procedures in place for handling disputes and complaints related to certification and surveillance.	ISCC 103 V3.0 - 4.12 Complaints and Appeals The CB should have in place a procedure on handling complaints and appeals related to ISCC audits, or certification activities conducted by the CB and its auditors. The procedure should enable the CB to process complaints and appeals in an effective, timely and professional manner. In case the CB intends to file complaints or appeals against ISCC decisions, the procedure laid down in ISCC Document 102 "Governance" applies.	2

Criteria	Reference	Score
The scheme owner has formal and transparent, publicly available procedures in place for handling disputes and complaints related to conflicts resulting from the relationship between a certification body and the organization or entity to be certified.	* ISCC EU 102: 9 Conflict Resolution - 9.1 General Provisions and Definitions ...[...]... Clear, definite and transparent rules to deal with submissions of complaints and appeals are required for an unprejudiced and prompt handling and conflict resolution. ...[...]....Conflicts can occur on different levels, respectively between different stakeholders, organisations or individuals in relation to the procedures of ISCC:...[...].. Conflicts, resulting from the relationship between a CB and ISCC System Users (e.g. complaints against refusal of certification or withdrawal of a certificate), should generally be resolved between the System User and the CB. > Conflicts, resulting from decisions and procedures of ISCC, respectively the Board or the ISCC management are resolved as described below....[...].. 9.2Conflict Resolution Process The ISCC management decides on accepting the validity of the complaints or appeals submitted based on the formal requirements specified above (see chapter 9.1). The complainant will be informed immediately about the receipt of their complaint or appeal, the acceptance of the complaint or appeal and what further actions will be taken....[...]... If the complainant does not accept the decision made by the ISCC management, the complainant can file an appeal against this decision.	3

Auditing (frequency) and risk assessment

Criteria	Reference	Score
There is a documented assessment methodology for certification bodies on how to assess compliance with the standards of the voluntary scheme	ISCC 102 Governance: In order to facilitate the carrying out of reliable and consistent audits, ISCC prescribes audit procedures to CBs which have to be used during the audits. The audit procedures are working documents or "checklists" containing the ISCC requirements laid down in the technical documents.	3
As a general rule, a voluntary scheme should ensure that economic operators are audited before allowing them to participate in the scheme. Producer members (if applicable) should commit to the standard's P&C	* ISCC 201 System basics All operational units as described in chapter 3.3 that would like to receive an ISCC certificate are subject to an audit conducted by a Certification Body. ISCC certification can be received in four steps: (i) System User registers with ISCC System (ii) User prepares for the audit (iii) Certification Body conducts the audit (iv) Certification Body issues the certificate. 4.2 Audit and Certification Procedure ISCC System Users receive a certificate upon the successful completion of a certification audit by an eligible auditor as appointed by the Certification Body. * Statutes ISCC Membership Natural or legal persons willing to become members shall be prepared to support pro- duction, processing and utilisation of sustainable biomass and bioenergy in the context of the ISCC system and thereby make a contribution to climate protection and ecological and social sustainability. * ISCC 204 System Users that register with ISCC and want to receive a certificate are subject to an audit during which a recognised CB verifies compliance with the applicable ISCC requirements. An ISCC audit must always be conducted before a certificate can be issued.	2
Certification bodies are required to conduct annual or more frequent surveillance audits of certificate holders.	* ISCC 103 - V3.0 - 4.5 Establishing the Framework to Conduct Audits CBs are responsible for establishing the framework for the audits performed by the auditors working for the CB. Audits to verify compliance with the ISCC requirements must be conducted at least every 12 months. The CB should instigate a timely recertification of the System User, especially to reduce the risk of a gap between two certificates. * ISCC 201 System basics 4.2 Audit and Certification Procedure ISCC System Users receive a certificate upon the successful completion of a certification audit by an eligible auditor as appointed by the Certification Body. These audits are referred to as certification audits. Since ISCC certificates are valid for 12 months, a certification audit is conducted once a year. * ISCC 204: Surveillance audits can be imposed by the CB to verify compliance with ISCC requirements during the validity period of a certificate issued by the respective CB. Surveillance audits may focus only on the implementation of partial aspects of ISCC requirements.	3
The audit is based in part on a risk assessment of the client. Certification bodies are required to adjust the intensity of auditing and surveillance to match observations in the field.	ISCC 103 - V3.0 - 4.4 Risk Management During any certification audit, the auditor must carry out risk evaluation or risk assessment at a supply chain element to be audited. The result of the risk evaluation drives the intensity of the audit and influences the size of the sample. At least a "limited assurance level" should be established during the audit, in context with the nature and complexity of the System User's activities. * ISCC 204 "Audit Requirements and Risk Management". An audit to verify compliance of a System User is required at least every twelve months. System Users should arrange for audits to be conducted in a way that reduces the risk of a gap between two certificates. If there is indication of non-conformity or fraud the frequency or intensity of audits may be increased. ...[...]..It is the CB's responsibility to define the intensity of the audit or the size of a sample that will permit the CB to reach the level of confidence necessary to issue a certificate. * ISCC 204: Audit requirements and risk management > Chapter 4 is on risk management	3
The scheme owner requires economic operators (and/or its members) to allow unannounced audits. Certification bodies conduct unannounced audits	* ISCC 102 System Governance In case of reasonable suspicion Certification Bodies are entitled to conduct announced or unannounced surveillance audits at any time during the certificate's period of validity. If necessary, ISCC is entitled to request Certification Bodies to conduct surveillance audits at any time during the certificate's period of validity.	2
Certificates are valid for no more than five years after which a new full certification audit is required.	* ISCC 201 System basics Certificates are valid over a period of twelve months as stated on the certificate. The beginning and end of the period of validity are clearly indicated on the certificate. The validity of a certificate starts on the date as indicated on the certificate (and not the date of publication on the ISCC website).	3

Stakeholder consultation

Criteria	Reference	Score
Certification bodies are required to proactively consult with affected stakeholders during both certification and surveillance audits.	* ISCC 204 Audit requirements and risk management Prior to any ISCC audit, the certification history of the System User must be evaluated. This is usually done during the risk assessment. ...[...].. ISCC will assess and evaluate such situations and possible consequences on a case-by-case basis taking into account the potential risk for the integrity of ISCC. ...[...]...If risk for ISCC are identified in specific regions or regarding specific topics, ISCC will engage with relevant stakeholders and may implement a Stakeholder Committee or Working Group for the development of appropriate risk control measures. For the development of appropriate risk control measures a fact-based analysis of the risk must be taken into account. 4.1.2 Certification bodies At the beginning of each ISCC audit, the CB must conduct a risk assessment for the System User to be certified. During this risk assessment the CB identifies, evaluates and classifies the risk according to one of the three ISCC risk levels (regular, medium, high). The risk assessment is conducted according to the principles specified in chapter 4.2. ...[...].. 4.2 Risk Assessment 4.2.1 Identification of Risk The first step during the risk assessment is to identify potential risks by analysing the risk indicators listed in this document. Furthermore, an analysis of the geographic conditions and/or the relevant processes must be conducted. This may require the definition of further risk indicators applicable to the individual situation but not explicitly specified within the ISCC system. A risk assessment may be conducted partially via a desk assessment, e.g. by verifying land use change with satellite data, by analysing biodiversity information in databases, or by searching databases on protected areas. However, a desk assessment requires a verification of the results at the specific location (so-called "ground-truthing"). 4.2.2 Evaluation of Risk The second step of the risk assessment is to evaluate and classify the identified risk. For the evaluation of the identified risk, the following elements must be taken into consideration: > Sources and reasons of the risk > Identification of potential consequences from the risk if it would occur, the impact (e.g. negligible, moderate, critical) and the probability of its occurrence (e.g. unlikely, occasional, likely) > Factors influencing the consequences and the probability of the risk to occur > Differing importance or emphasis of the risk by different stakeholders * 4.1.2 certification bodies: ...[...]...During the risk assessment for System Users CBs may also investigate ISCC documents or other reliable sources, whether country-specific information is available for the region where the audit will be conducted. This can include for example a web-based inquiry of current reports from NGOs, journals or other media regarding social or environmental issues relevant for ISCC in the respective region. * Forest peoples - palm oil certification standards Within ISCC audit process, operators are assessed in compliance with the standards six principles, interviews with relevant stakeholders "should be implemented as far as possible" in relation to compliance with collective agreements.	0

Non-conformities and sanctions

Requirement	Reference / Description	Score
The scheme owner has a procedure in place which describes how certification bodies are required to address non-conformities, including when a certificate or license is suspended or revoked. The scheme should describe what the implications are for any non-conformities identified during the audit.	* ISCC 201 System basics If during the audit non-conformities are detected they can be corrected within 40 days of the date of the audit. The auditor has to verify if and what corrective measures are implemented by the audited System User, and if all ISCC requirements are fulfilled before a certificate can be issued. If non- conformities cannot be corrected within 40 days of the audit, no certificate can be issued to the System User. * ISCC 204 Audit requirements and risk management However, before an ISCC certificate can be issued all existing non-conformities with mandatory ISCC requirements must be solved. To solve a non-conformity the System User must implement appropriate corrective measures and the CB must verify the implementation and subsequent compliance with all requirements. ..[...]...Non-conformity with ISCC Principle 1 (No biomass production on land with high biodiversity value, high carbon stock or with a high conservation value) is considered a critical non-conformity and thus cannot be subject of corrective measures. If non-conformity with ISCC Principle 1 has been detected during the audit of a farm, the farm cannot be considered ISCC compliant and must be excluded from ISCC certification. * ISCC EU 202 - Sustainability requirements The farm or plantation has to comply with all criteria of ISCC Principle 1, all Major Musts of ISCC Principles 2 to 6 and at least 60% of all Minor Musts. The farmer/plantation manager has to address all relevant non-conformities which have been detected during an audit or sample. The auditor must set up corrective measures for the identified non-conformities, which have to be implemented by the farm/plantation in principal within a 40-day timeframe. The farm/plantation cannot be positively certified or audited if the auditor does not come to a positive conclusion regarding the implementation of corrective measures. If the farm or plantation does not meet the requirements, they cannot be accepted as group members or as suppliers of sustainable material. If the auditor cannot verify the implementation of corrective measures within 40 days, the audit must be repeated until the farm or plantation completes a successful audit to demonstrate compliance with ISCC requirements. In case this is not possible, the farm or plantation shall be excluded from the group.	3
Certificate holders are required to rectify non-compliances identified during certification and surveillance audits within a set timeframe that does not exceed one year.	* ISCC 204: Audit requirements and risk management ......[...].. To solve a non-conformity (with mandatory ISCC requirements), the System User must implement appropriate corrective measures and the CB must verify the implementation and subsequent compliance with all requirements. Corrective measures, e.g. providing missing documents and proofs of compliance to the CB, must be implemented the latest 40 days after the date of the audit of the System User to be certified. If corrective measures are not implemented within 40 days, the issuance of a certificate is not possible and the ISCC audit must be repeated...[...]...	3
Severe (major) non-compliances that are not rectified in time lead to suspension or termination of the certificate	* ISCC 102 - 10.2 System Users A major non-conformity is substantial and violates fundamental ISCC requirements. In the event of major non-conformities by System Users the respective CB must declare the certificate invalid and withdraw the certificate immediately. In the case of ordinarily negligent non-conformities ISCC may suspend the System User from recertification for a period of up to six months. In the event of grossly negligent non-conformity ISCC may suspend the System User for a period of up to 12 months....[...]...	3
Adequate sanctions are applied in situations where less severe (minor) non-compliances are not rectified in time.	* ISCC 102 - 10.2 System Users A non-conformity is considered to be of minor severity if it is insubstantial and does not violate fundamental ISCC requirements. ..[...]...Minor non-conformities on farm or plantation level include non-conformities with ISCC requirements classified as "minor must" criteria of ISCC Principles 2 – 6 laid down in ISCC Document 202 "Sustainability Requirements". Of those "minor must" criteria, a farm or plantation must comply to a degree of at least 60%. Examples of minor non-conformities include non-conformities with respect to documentation or insufficient integration of the ISCC requirements into the quality management. Minor non-conformities may be corrected by implementing appropriate corrective measures within a specific time frame. In the case of minor non-conformities, ISCC may issue a warning. A warning can be connected with conditions if the fulfillment of the conditions is reasonable. Conditions shall be so constructed as to prevent future non- conformities or to ensure future compliance with the ISCC requirements e.g. during the validity period of a certificate. Repeated minor non-conformities, especially of the same type, may indicate a systematic non-conformity and thus may be classified as "major".	3

Group certification / verification

Requirement	Reference / Description	Score
The scheme allows for group certification or verification	* ISCC EU 206: Within ISCC, group certification can be applied to homogeneous groups of producers of raw material and feedstock, i.e. farms/plantations and points of origin for waste and processing residues, as well as to storage or logistic facilities. ...[...]...Farms and plantations which are participating in group certification must conduct a self-assessment and sign the respective self-declaration for compliance with the ISCC requirements, and provide it to the group's head office (e.g. central office or first gathering point). ...[...]...	YES (to certain parts in supply chain)
There is a sample size formula to determine the number of group members that is externally verified. The sample is determined by risk level.	* ISCC EU 206: 7 External Audit External audits of the group must take place on a yearly basis (i.e. at least every 12 months). The group's head office is always audited. The sample size of group members to be audited must be calculated by the external auditor, and is driven by the risk factor determined by the external auditor during the risk assessment. 7.1 Calculating the Sample Size The correct definition of the sample size (s) to be audited for compliance is the basis for a consistent and reliable group certification process. ...[...]...The sample size is determined by the following formula: s = r x √n, s: sample size, r: risk factor, n: total number of group members....[...]... The minimum sample size must be the square root of the total number of group members (√n). The minimum sample must be multiplied with the risk factor (r) determined by the auditor during the risk assessment. For a regular risk, the minimum sample must be multiplied by 1.0. For medium risk the minimum sample must be multiplied by 1.5. For high risk the minimum sample must be multiplied by 2.0. ..[..]..	3
As a minimum, it is required that a sample of at least the square root of the number of group members is audited individually annually (in line with the ISEAL standard P035.	7 External Audit External audits of the group must take place on a yearly basis (i.e. at least every 12 months). The group's head office is always audited. ...[...]... 7.1 Calculating the Sample Size The correct definition of the sample size (s) to be audited for compliance is the basis for a consistent and reliable group certification process. ...[...]...The sample size is determined by the following formula: s = r x √n, s: sample size, r: risk factor, n: total number of group members....[...]... The minimum sample size is the square root of the total number of group members (√n). The minimum sample size must be multiplied with the risk factor (r) determined by the auditor during the risk assessment. For a regular risk, the minimum sample must be multiplied by 1.0. For medium risk the minimum sample must be multiplied by 1.5. For high risk the minimum sample must be multiplied by 2.0. ..[..]..	3
The group is lead and supervised by a legal entity. This entity is managed by a group manager, responsible for ensuring that the group complies with the standard.	* ISCC EU 206 - 4 Management Requirements A group is represented by a head office responsible for the group management, i.e. central office, first gathering point, collecting point or logistic centre. The head office is responsible for the implementation of the internal management system and for the individual group members' compliance with the ISCC requirements:...[...]...	2
The group must have an internal quality management system in place, which includes an internal audit system.	* ISCC EU 206 - 4 Management Requirements A group is represented by a head office responsible for the group management, i.e. central office, first gathering point, collecting point or logistic centre. The head office is responsible for the implementation of the internal management system and for the individual group members' compliance with the ISCC requirements:...[...]... * ISCC EU 206 - 6 Internal Audit System and Review The group must introduce an internal audit system which monitors the performance of the group management and controls compliance with the ISCC standard. The internal audits should ensure the individual group members' compliance with the certification criteria of the ISCC standard.	3
The requirements on group certification/verification define the conditions under which a group (member) shall be suspended or removed from a group. A group sample cannot be changed (i.e. a single member can be excluded from the group) due to failure of an individual group member.	* ISCC EU 206 – Group Certification -In the case that the external auditor detects one or more group members from the sample to be non-complaint with the ISCC requirements, or one or more group members refuse to participate in the audit, the sample size (s) of the current audit must be doubled.....[...].... "Non-compliant" means that mandatory requirements of ISCC are not complied with, and compliance cannot be ensured within 40 days after the audit by implementing corrective measures. If in the increased sample, further group members are detected not fulfilling the ISCC requirements, the increased sample must be doubled again, and so forth. This process may continue until 100% of the group members have been audited. Group members that are audited non-compliant must be excluded from the group and from the certification under ISCC. Group members that were excluded may only participate in ISCC again once they have successfully passed an individual audit.	1
Group auditing for compliance with the scheme's land related criteria is only acceptable when the areas concerned are relatively near each other and have similar characteristics (such as management practices).	* ISCC EU 206: Group certification is only possible for homogenous groups. A group is considered as homogeneous if the following criteria are met: > The members are located in the same region (geographic proximity) > The climatic conditions for agricultural production are similar > Similar production systems are applied > The risk assessment has shown a similar risk exposure for the group members. The number of group members can be limited by the Certification Body (CB), depending on the audit results and the performance of the group.	3

Cross-recognition

Criterion	Reference / Description	Status
The scheme has signed a mutual recognition agreement with at least one other scheme, or accept other schemes	* ISCC 201 System basics ISCC EU accepts all national schemes that are recognised by the European Commission in the context of the RED and FQD as regards the verification of compliance with the sustainability criteria set out in Art. 17 (2) to (5) of the RED. ISCC EU also accepts all voluntary schemes that are recognised by the European Commission in the framework of the RED and FQD and which are in line with the ISCC requirements.	YES
The cross-recognition is based on a benchmark and on the requirement that the recognized scheme has equitable requirements or higher.	* ISCC 201 System basics ...[...].. Acceptance of voluntary schemes is limited to the scope which is recognised by the European Commission. After further assessments of sustainability and traceability issues, ISCC may come to the conclusion that certain schemes that, for example, have not included criteria on highly biodiverse grassland equivalently to the ISCC requirements, can no longer be accepted. Other schemes may not have implemented a risk management process equivalent to ISCC ..[...].. or equivalent certification processes ..[...].. The acceptance of particular materials from other schemes may impose a significant risk to the integrity and credibility of ISCC and claims made under ISCC. ..[...].. This includes, but is not limited to, waste, residues, and products derived therefrom. Therefore, ISCC does not accept other schemes for high-risk materials. In case of uncertainty an equivalence benchmark may be conducted. ISCC also reserves the right to withdraw the acceptance of schemes in case of, for example, bankruptcy or indication of fraud of an accepted scheme. ..[...]...	1
The scheme owner requires to certification bodies the verification of claims of other relevant (recognized) certification schemes to avoid double counting	In the case a System User currently participates in or has recently participated in more than one sustainability certification system, the CB must always verify that multiple claiming (so called "double-accounting") of sustainability characteristics cannot and did not occur. For this verification, the CB is entitled and obliged to assess the relevant documentation (e.g. mass balance, auditing reports) of all relevant certification systems.	

Transparency

Criterion	Reference / Description	Status
The scheme owner makes, or requires certification bodies to make, summary certification/verification reports (with personal and commercially sensitive information removed) publicly available	* ISCC 103 - V3.0 - 4.7 Documentation The CB must ensure that the applicable ISCC audit procedures valid at the time of the audit are used for each audit conducted. An audit report must be prepared for every audit performed. ISCC may provide a template for such an audit report to be published on the ISCC website. * ISCC 102 - 7 Transparency ...[...]..Publicly available information about ISCC explicitly includes, but is not limited to: * A list of certified ISCC System Users, the scope of certification and information about the status of the certification (e.g. validity period, information about withdrawn certificates or suspensions, etc.); * A list of ISCC System Users being suspended due to serious non- compliances with ISCC and the period of suspension ("blacklist"); * ISCC 102 System basics ISCC publishes information of all certificates on the ISCC website, including copies of the certificates themselves. Certification Bodies are obliged to forward a copy of the certificate and certification documents to ISCC immediately after the issuance of the certificate. These documents include the audit procedures completed by the auditor and, if applicable, lists of farms or plantations and storage facilities used. ...[...]... ISCC publishes the certificates on their website in a timely manner.	
The scheme owner makes its certificates publicly available (on the website), including withdrawn ones. A database with information about the certified units is publicly available.	ISCC EU 102: ISCC receives all certificates issued by cooperating CBs and publishes them on the ISCC website. Customers of ISCC System Users or other interested third parties can verify via the ISCC website if a company or supplier holds a valid ISCC certificate and thus is eligible to make a sustainability claim according to ISCC. * ISCC 102 - 7 Transparency ...[...]..Publicly available information about ISCC explicitly includes, but is not limited to: * A list of certified ISCC System Users, the scope of certification and information about the status of the certification (e.g. validity period, information about withdrawn certificates or suspensions, etc.); * A list of ISCC System Users being suspended due to serious non- compliances with ISCC and the period of suspension ("blacklist");	
The standard documentation is publicly available. The standard documentation is available in a UN language.	Standard information is available on the ISCC website	