

Audit Procedure For Trader Certification – Handling of Proof of Compliance Documents

No.	Chapter	Remarks	Risk level	Audit intensity
1.	Proof of Compliance Handling	The risk of flawed documentation has to be evaluated. The risk level determines the audit intensity	High	The documents of five successive months should be checked completely
			Medium	The documents of one month should be checked completely and random samples should be taken from three successive months
			Regular	Documents taken from random samples of three successive months should be checked
2.	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 procedure

- This audit procedure contains the certification requirements for Traders handling Proof of Compliance (PoC) documents.
- This audit procedure is to be used in addition to the existing chain of custody audit procedure for traders (depending on certification system used by the System User).
- System Users can use this audit procedure to conduct their internal assessments, for internal trainings, and to prepare for an audit. The application of the audit procedure for such purposes is voluntary but recommended.
- Each requirement is complemented by verification guidance information and information on what evidence may be provided to the auditor.
- 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.
- If a question requires the statement of sustainable materials, the wording of the ISCC Lists of Material must be applied.

00. Basic Data						
00.01.001	Under which ISCC certification system(s) is the System User certified?	<input type="checkbox"/> ISCC EU <input type="checkbox"/> ISCC PLUS <input type="checkbox"/> ISCC CORSIA				
00.01.002	For which product type(s) does the System User issue / intend to issue PoC documents?	<input type="checkbox"/> Sustainable aviation fuel (SAF) <input type="checkbox"/> Marine fuel <input type="checkbox"/> Other – please specify:				
00.01.003	Under which fuel producer/supplier obligation or incentive schemes has/will the original/underlying PoS be used? For initial audits: Under which fuel producer/supplier obligation or incentive schemes will the original/underlying PoS be used?	Please specify all producer/supplier obligations and/or incentive schemes that apply:				
00.01.004	Is System User the economic operator first issuing PoC documents (based on PoS documents) or a downstream economic operator handling PoC documents?	<input type="checkbox"/> Economic operator that first issues PoC documents <input type="checkbox"/> Economic operators that receives and/or forwards PoC documents				
00.01.005	Does System User use the PoC document template provided by ISCC or their own customized PoC document template?	<input type="checkbox"/> Use of ISCC's PoC template <input type="checkbox"/> Use of own customized PoC template				
No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
01. Audit Questions Specific to PoC Handling						
01.01.001	Is System User aware that acceptance of PoC documents by the competent authorities is a prerequisite for their use for claims in regulated markets (e.g., EU or UK ETS)?	System User should note that ISCC cannot guarantee the acceptance of PoC documents issued under ISCC by the competent authorities in the target market.	Interview of responsible personnel, review of employee handbook			
01.01.002	If System User is the economic operator in the supply chain first issuing PoC documents: Is it ensured that the System User is the economic operator in the supply chain that surrenders PoS documents and issues PoC documents based on them?	Only the economic operator that surrenders the PoS documents to authorities is allowed to issue PoC documents based on those PoS documents.	Certification scope of System User, proof of PoS submission to authorities under, e.g., fuel supplier obligation or incentive			
01.01.003	For each PoC document issued by the System User, is it ensured that the original/underlying PoS document has been used already, i.e., is no longer available, or has been appropriately marked for submission within internal systems and/or processes?	Issuance of a PoC document is only allowed if the original/underlying PoS document is no longer available (i.e., due to having been submitted to competent authorities under a fuel supplier obligation or incentive scheme) or, if due to varying regulatory PoS submission	Proof of PoS submission to authorities under, e.g., fuel supplier obligation or incentive, tracking and marking for submission within internal management systems, and referencing of applicable regulatory			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		timelines, the PoS has been clearly and auditably marked within internal processes for submission, and includes to where (i.e., which obligation or scheme) and when such submission is to occur.	framework PoS submission requirements			
01.01.004	Is it ensured that the PoC document used by the System User contains all the information that is required to be on the PoC?	<p>The PoC should contain, at a minimum, all the data points included on ISCC's PoC template. This includes</p> <ul style="list-style-type: none"> - Information under which fuel supplier obligation or incentive scheme the original PoS document was retired under - Unique number of PoC - PoC date of issuance - Unique number of underlying PoS - PoS date of issuance (if available) - Information on supplier and recipient of sustainable product - Date of dispatch of sustainable product - General information about sustainable product (incl type of product, raw material, country of origin of raw material, quantity, energy content) - Scope of certification of raw material (complies with EU RED II sustainability criteria Y/N; meets definition of waste or residue according to EU RED II Y/N) - Total life cycle GHG emissions value 	PoC document template used by the System User, comparison with ISCC's PoC template			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		<ul style="list-style-type: none"> - Total GHG emissions savings compared to EU RED II fossil reference value 				
01.01.001	Did the System User split up quantities contained in one PoS document into multiple PoC documents?	<input type="checkbox"/> Yes <input type="checkbox"/> No	PoC documents issued used by the System User			
01.01.001	For those quantities which were originally contained in one PoS document and later split into multiple PoC documents, is it ensured that this was done correctly?	In particular, it must be ensured that <ul style="list-style-type: none"> - The quantities indicated in the PoC documents do not exceed the quantities indicated in the original/underlying PoS document - The sustainability characteristics indicated in the PoC documents are indicated to be the same as in the original/underlying PoS document - The PoC documents clearly reference the number of the original/underlying PoS document 	PoC document template used by the System User, comparison with original/underlying PoS documents, overall bookkeeping of System User			

Audit Procedure For Trader Certification – Handling of Proof of Compliance Documents	Chapter No. 2:	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 ¹			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 Client
(By signing the client also confirms that the ISCC terms of use are accepted)

¹ Please see ISCC EU System Document 102 "Governance" for further information on non-conformities and sanctions