ISCC PLUS 103 REQUIREMENTS FOR CERTIFICATION BODIES AND AUDITORS

Version 1.0

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Content

Table of Abbreviations

Abbreviation	Full Description
APS	Audit Procedure System
ARIA	Automatic Risk Assessment
CB	Certification Body
ERP	Enterprise Resource Planning
GHG	Greenhouse Gasses
ILUC	Indirect Land Use Change
ISAE	International Standard on Assurance Engagements
ISCC	International Sustainability and Carbon Certification
ISO	International Organization for Standardization
QMS	Quality Managements System
RED	Renewable Energy Directive

1   Introduction

This document lays down the requirements for Certification Bodies (hereinafter referred to as "CBs") to become recognised by the ISCC System GmbH (hereinafter referred to as "ISCC"), and duties of ISCC-recognised CBs performing certification services for ISCC. Furthermore, it outlines the necessary requirements and qualifications of auditors conducting audits under ISCC PLUS.

Certification Bodies and auditors

Auditors operating under ISCC must be independent of the activity being audited, remain free of any conflict of interest, and guarantee competency. To ensure independence and to avoid conflicts of interest, ISCC requires external third-party audits. ISCC, and its associated System Users, under no circumstances conduct certification audits themselves. Auditors must have the appropriate skills and competence necessary to conduct audits, and CBs must have the appropriate general skills necessary to perform audits.

Independence and competence

Knowledge regarding land use criteria and no-go areas, experience in agriculture, ecology or similar, chain of custody, traceability, mass balance, data handling or similar, and greenhouse gas calculation and verification are crucial elements for qualification. Auditors must possess, and showcase if requested, the necessary respective skills, knowledge, and/or experience in the field of the audit being performed.

Relevant knowledge and skills

CBs and auditors should aim for continuous improvement of all processes related to the ISCC PLUS certification, and implement industry best practices when possible. The requirements and duties laid down in this document are based on industry best practices, including relevant ISO standards and the International Standard on Assurance Engagements (ISAE) 3000. These standards aim to ensure that CBs and auditors remain neutral, independent, and operate in a consistent, transparent, reliable and credible manner. The correct application and verification of ISCC requirements are core responsibilities of ISCC, its System Users, cooperating CBs, and auditors ensuring the integrity and robustness of the ISCC system. These requirements are prerequisites for the successful operation of the certification system.

Continuous improvement and best practices

An up-to-date list of all ISCC-recognised CBs is available on the ISCC website, it contains their contact and details regarding the entity or national public authority CBs are recognised and monitored by. The Cooperating CB is obliged to immediately update ISCC about any change to their information.

CBs published on ISCC website

2   Scope and Normative References

Requirements specified in this document apply to all CBs and auditors conducting audits or performing certification services under ISCC PLUS, and any listed requirements apply globally. The documents published on the ISCC

Global application

website in their most recent applicable version are valid and must be considered for the scope of application. In accordance with the Cooperation Agreement, ISCC shall be entitled to issue binding instructions to the CB regarding the application of System Standards.

3   Requirements for CBs

3.1.   Recognition or Accreditation of the CB

CBs must be accredited to ISO 17065. If a CB conducts audits on actual GHG values, it must be additionally accredited to ISO 14065. The CB cooperating with ISCC must submit exhausting information regarding the stage of their accreditation and/or recognition process. ISCC reserves the right to suspend the cooperation with the CB if there are indications that the process may not be completed within a reasonable time.

ISO/IEC 17065

Activities under any ISCC certification system, particularly conducting audits and issuing certificates, may be carried out only if the CB has the above-mentioned valid recognitions/accreditations. Notification of any changes regarding the recognition of the CB by a competent government agency or an accreditation body must be given by the CB to ISCC without delay.

Accreditation and recognition

The body responsible for recognition or accreditation is also tasked with monitoring the CB's compliance with the preconditions for its recognition or accreditation. Monitoring of the CB by national authorities or accreditation bodies is further complemented and supported by ISCC in the framework of the ISCC Integrity (see also chapter **Error! Reference source not found.**).

Monitoring of CBs

3.2.   Independence, Impartiality and Confidentiality

The CB and its auditors must remain impartial and free of any 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. All CB staff, especially auditors, must operate at high levels of professional integrity and be free from commercial, financial, or other pressures which might affect their judgment.

Professional integrity

Any person having a potential conflict of interest shall be excluded from decision-making. A conflict of interest occurs when an individual's personal interests or relationships have the potential to interfere with their professional duties or decisions. This may include, but is not limited to, situations where the auditor or CB has a personal or financial interest in the company audited, for example:

Conflict of interest

> The CB or auditor acted as a consultant or advisor for the same scope or activity on which the company is being audited, or has otherwise held a role that may impair their judgement or influence the audit result;

> A family member, close personal or professional affiliate of the auditor is involved in the activity of the company audited.

Independence

The CB must establish documented procedures to appropriately determine and manage the independence of auditors, as well as any conflicts of interest that may arise in the context of ISCC certification activities, e.g. in a dedicated conflict of interest policy. Such policy or procedures must include verbiage requiring auditors, technical experts, and/or any other engaged individual to notify the CB of any potential conflict of interest prior to beginning any engagement. Auditors must remain independent of the activity being audited, however, one exception remains for audits of forest biomass, where in certain cases, first or second party auditing may be used up to the first gathering point.

Impartiality

The impartiality requirements above shall be applied to all auditors and all employees of CBs involved in the decision-making along the certification process, including those giving final approval for issuing the certificate.

Confidentiality

Information relating to ISCC PLUS System Users, including related documentation, will be treated confidentially unless required by ISCC, by law or by regulations from the European Commission or relevant national public authorities.

3.3. Application, Recognition and Publication by ISCC

Cooperation Agreement

To begin cooperation with ISCC, the CB submits a written application to ISCC. Together with the application, the CB must provide evidence of its recognition or accreditation (e.g., by submitting the certificate of accreditation) and complementing qualifications. Once ISCC has received sufficient valid evidence from the applying CB, it will issue a Cooperation Agreement, which is a legally binding contract that formalises the cooperation between the parties. The Cooperation Agreement is supplemented by the ISCC General Terms of Certification, which further specify the rights, duties, and obligations of the CB and of ISCC. The requirements laid down in this System Document, the Cooperation Agreement, and the ISCC General Terms of Certification complement each other. To be valid, the Cooperation Agreement must be accepted and signed by an authorised or legal representative of the CB and ISCC. Once both parties have signed the Cooperation Agreement, the CB is recognised by ISCC. Any activities, including but not limited to, certification, audit, and/or inspection, may only be conducted after both the applying CB and ISCC have signed the Cooperation Agreement. An exception may be made if certain activities are explicitly required during the process of accreditation or recognition of the CB and require explicit approval in advance by ISCC.

ISCC website

As soon as cooperation between ISCC and the CB is in place, ISCC will publish the name, address, logo, and the main representative of the ISCC-recognised CB on the ISCC website. Furthermore, ISCC will publish which accreditation body or national public authority the CB has been accredited or recognised by, and which is monitoring the CB. The information on the ISCC

website regarding ISCC-recognised CBs will be publicly available and consistently updated.

3.4. Requirements for Reviewers and Certificate Decision-makers

Technical reviewer

The CB must assign at least one person to review all information and results related to the evaluation. The review shall be carried out by person(s) who have not been involved in the evaluation process. The qualifications for the technical reviewer are as following:

> Mandatory participation and valid Attestation for ISCC Auditors from ISCC PLUS Training and other ISCC training courses which might be necessary for the certification systems reviewed. The mandatory training rotation rule (i.e., renewing the Attestation for ISCC Auditors every three years) does not apply to technical reviewers.

> Mandatory participation to System Update Webinars or access to recorded session.

> The technical reviewer shall accompany an audit as observer every two years, unless the reviewer is also an auditor qualified to conduct ISCC audits who fulfils all requirements for ISCC qualified auditors.

> Good proficiency in English[1].

Certification decision

The CB must define the entity (e.g., person or committee) responsible for making the certification decision at the CB. This entity must be qualified to make the certification decision and must not have been involved in the evaluation and audit process of the System User to be certified. The qualifications for the decision-making entity are the same as the requirements for the technical reviewer stated above. The review and the certification decision can be completed concurrently by the same person or group of persons.

4   Requirements for Auditors

Independent of their specific operational area, all auditors must meet general requirements and qualifications in order to conduct ISCC audits. Depending on whether they are conducting audits on farms or plantations, audits of subsequent elements of the supply chain, or verifying GHG calculations, they must fulfil additional specific requirements.

4.1. Planning Activities for Audits

When planning and conducting any ISCC PLUS audit, the auditor must:

Obligations for audits

> Identify and understand the activities and processes undertaken by the audited System User, its overall organisation with respect to the ISCC

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[1] *Level B2 on Common European Framework of Reference for Languages (CEFR)*

PLUS requirements and the effective implementation of relevant control systems.

> Identify the risks based on the System User's activities and information provided by the System User.

> Carry out an evaluation or assessment of the risks identified according to the method and principles defined in the System Document *ISCC PLUS 204 – Risk Management.*

> Based on the result of the risk evaluation, define the intensity of the audit and assurance level applied pursuing to the principles of ISAE 3000 (revised).

> Based on the result of the risk evaluation, define the size of the sample according to the method and rules described in the System Document *ISCC PLUS 203 – Traceability and Chain of Custody.*

> Draw up and carry out a verification plan, corresponding to the risk analysis and the scope and complexity of the System User's activities, including relevant evidence, upon which the audit decision will be based. The ISCC audit procedures may be used for this.

> Request that the System User provide any missing elements of audit trails, explain deviations, or revise claims or calculations before reaching a final certification decision.

Considering the activities mentioned above, the following requirements apply to all ISCC PLUS auditors:

Requirements for all auditors

1 Technical knowledge, and a good understanding of the audited activities of the System User relevant to ISCC PLUS, sufficient for identifying, assessing, and managing the risks during each audit the auditor performs.

2 Good proficiency in English [2] and working language skills in the corresponding native/ working language of the site where the audit is conducted. [3]

3 Personal and professional behaviour in the scope of ISO 19011 (e.g., ethical, open-minded, diplomatic, observant, culturally sensitive, etc.). Auditors should follow the six "principles of auditing" according to ISO 19011 when conducting ISCC PLUS audits. Those principles are: integrity, fair presentation, due professional care, confidentiality, independence, risk-based approach and evidence-based approach. [4]

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[2] *Level B2 on Common European Framework of Reference for Languages (CEFR)*
[3] *If the auditor cannot conduct the audit in the native/working language of the site where the audit is conducted, an independent translator must be involved. If necessary, the documents to be reviewed must be translated independently, ideally in advance of the audit. Regardless of the language in which the audit was conducted, the audit report shall always be written in English.*
[4] *ISO 19011:2011 Guidelines for auditing management systems*

4   Auditors should comply with the requirements of ISAE 3000 (revised) when conducting an ISCC PLUS audit.

5   The auditor should plan and conduct the audit taking into consideration the nature, timing, and extent of evidence-gathering procedures to ensure a substantive level of assurance for making decisions regarding compliance with ISCC PLUS requirements. The auditor must establish at least a "limited assurance level" in context with the nature and complexity of the System User's activities. A "limited assurance level" implies a reduction in risk to an acceptable level as the basis for a negative form of expression by the auditor.

6   Auditors are not permitted to make the final certification decisions regarding audits they have performed themselves.

7   Auditors are not permitted to carry out any activities which may affect their independence or impartiality, and specifically must not carry out consultancy activities for the ISCC System Users whom they audit for compliance with ISCC PLUS requirements.

4.2.   General Qualifications

Auditors conducting ISCC PLUS audits are required to meet the following general qualifications:

Experience, training and competence

1   At least 2 years of work experience within the relevant field, accumulating 3 years of work experience overall.

2   At least 40 hours of audit training (e.g. according to ISO 19011).

3   For an auditor: Four complete audits for a total of at least 20 days of audit experience under the direction and guidance of a competent audit team leader. These audits must have been completed within the past three consecutive years.

4   For an audit team leader: Three complete audits for a total of at least 15 days of audit experience under the direction and guidance of an auditor who is competent as an audit team leader. The audits must have been completed within the past two consecutive years.

5   Knowledge of how to handle, evaluate, and assess the plausibility of data sources.

6   Knowledge of traceability verification and relevant databases, chain of custody options, supply chain logistics, particularly mass balance calculation and verification, bookkeeping, and related areas.

7   Competence in group certification and sampling principles (if applicable during an audit).

8   Successful completion of the ISCC PLUS Training before the first ISCC PLUS audit can be conducted. After the initial participation in the ISCC PLUS Training, the completion of the ISCC PLUS Training

and/or ISCC PLUS Expert Training must be repeated at least every three years.

9   Competence regarding ISCC PLUS is ensured either by conducting or witnessing at least one ISCC PLUS audit or by participating in training courses organised by the CB or by ISCC covering operational and content updates of ISCC PLUS within a 12-month period.

4.3.   Qualifications of Auditors on Farms, Plantations and Forest Sourcing Areas

In addition to the general requirements and qualifications, auditors conducting audits on Farms, Plantations, or Forest Sourcing Areas must have competences in at least the following areas:

Competence for Farms, Plantations and Forest Sourcing Areas audits

1   Knowledge of agriculture/agronomy, forestry/silviculture, or a related field, including specific technical skills to verify compliance with the criteria on low indirect land use change (ILUC) risk certification, highly biodiverse grasslands, and highly biodiverse forests (if required).

2   Knowledge of pedology (soil sciences).

3   Knowledge of biology and ecology.

4   Knowledge of risk analysis methodologies, tools, and relevant databases, especially knowledge of the evaluation of satellite data.

Evidence of competence includes completed studies at a university or a technical college, or a comparable qualification (e.g. documented participation in relevant training courses and work experience) in one of the following areas (areas with a comparable content are also allowed):

Evidence of competence

Ad 1: Agriculture, agricultural economics, agronomy.

Ad 2: Agrology, geology, geological sciences, geo-ecology, landscape ecology, life sciences, et al.

Ad 3: Biology, botany, ecology, landscape ecology, natural sciences, life sciences et al.

Ad 4: Process technology, energy management, environmental engineering, environmental and quality management, environmentally orientated process engineering, renewable energies, geography.

4.4.   Further Specific Qualifications of Auditors

In addition to the general requirements and qualifications, auditors conducting verification of individual GHG calculations or chain of custody audits must have skills in the respective area:

GHG and Chain of Custody

1   Competence in GHG calculation and verification if audits are conducted in this area.

2   Competence in chain of custody.

3   Relevant experience regarding the type of audits conducted by the individual auditor (e.g. for farms/plantations or processing units).

4   At least two years experience of biofuels life-cycle assessment, and specific experience in auditing GHG emission calculations according to the calculation methodology of the RED (if applicable).

5   Specific technical knowledge (e.g. soil science) in case of verifying soil organic carbon levels for the purpose of applying the emission saving credit for soil carbon accumulation (e_{sca}). Such technical knowledge may be demonstrated via e.g. past working or training experience in field soil sampling, or knowledge of soil carbon data analysis or of soil carbon modelling.

Evidence of competence can be demonstrated by completed studies at a university, technical college or by comparable qualification, e.g. participation in relevant training courses and work experience, in at least one of the following areas (areas with a comparable content are also allowed):

Evidence of competence

Ad 1   Process technology, energy management, environmental engineering, environmental and quality management, environmentally orientated process engineering, renewable energies, ISCC EU GHG Advanced Training

Ad 2   Spreadsheet analysis, accounting, enterprise resource planning (ERP) systems, logistics, supplier and supply chain management

Ad 3   Auditors conducting ISCC PLUS audits in the area of industrial applications, i.e. chemical and technical processing units and verifying respective mass balances, must demonstrate knowledge to proof competencies in understanding system user set-ups and being able to identify sector-specific risks associated with the audit. This can be proofed by, e.g., a background in (environmental/sustainable) chemistry, physics or engineering, previous working experience in a relevant sector, or conducting audits for standards applicable to chemical or recycled content audits. Other options include applicable advanced trainings and further professional certifications that qualify to assess complex chemical and technical production processes. See respective System Document *ISCC PLUS 203 – Traceability and Chain of Custody* and ISCC PLUS Training.

5 Duties and Responsibilities of CBs

5.1. Contractual framework for ISCC PLUS Certification

Prior to registering with ISCC, an economic operator must sign a contract with an ISCC cooperating CB in alignment with ISO 17065.[5] This contract must include a provision informing the economic operator that a valid System Usage Agreement with ISCC is required to obtain certification and to maintain the validity of any issued certificate.

Contract between CB and economic operator

The economic operator must submit a registration form to ISCC. When sending the registration form, the ISCC System Usage Agreement is accepted. After the registration with ISCC, the economic operator becomes a System User. Without an active System Usage Agreement for the ISCC PLUS Certification System, CBs are not authorised to conduct audits or issue certificates under the PLUS system.

System Usage Agreement

5.2. Change of CBs

ISCC System Users may freely choose ISCC-recognised CBs to perform a certification according to ISCC. System Users may also change from one CB to another CB for recertification. In this case, specific requirements regarding the integrity of the system must be met. These measures are taken to address a System Users' certification history appropriately and to reduce the risk that CBs are changed with the intent to cover up infringements or violations of ISCC requirements ("CB hopping").

Certification history

If a System User changes the CB twice within a period of five years, the CB newly contracted by the System User with the second change must apply a higher risk level for the next scheduled audit, i.e. the risk level must be higher than the risk level applied for the previous audit. It is the responsibility of the newly contracted CB to take this requirement into account when conducting the risk assessment, as well as considering the certification history of the System User and the relevant audit documents from the previous audits. See System Document *ISCC PLUS 201 – System Basics* for further requirements.

Frequent change of CB

If a System User has already been certified according to ISCC PLUS, and intends to become recertified with a different ISCC-recognised CB, the newly contracted CB must receive the relevant audit documents and procedures from the previous ISCC audit. The audit procedures and documents from the previous audit must be considered during the recertification process performed by the newly contracted CB. ISCC is obliged to provide the relevant audit documents of the previous audit to the newly contracted CB. Both CBs (previous and new CB) are obliged to cooperate in case of questions arising during the recertification which concern the audit history of the System User. See System Document *ISCC PLUS 201 – System Basics* for further requirements.

Access to certification documents

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[5] *This requirement is in alignment with para. 6.5.1 r) of ISO/IEC 17067:2013.*

ISCC reserves the right to define further or specific conditions for recertification aimed at preventing future non-conformities or ensuring compliance with ISCC requirements (see System Document *ISCC PLUS 102 – Governance*). These conditions must be communicated to the new CB by ISCC to facilitate the recertification process. ISCC reserves the right to reject a certificate issued by a CB if ISCC was not informed about the change in CB prior to the audit, or if the specific conditions set by ISCC were not considered during the audit.

Conditions for recertification

Responsibility for valid certificates lies with the issuing CB until the certificates expire, are terminated by the CB upon request by System User, or are withdrawn by the CB. Based on the contractual agreements between the CB and System User, the validity period of a certificate may be shortened if the System User terminates the certification contract with the CB. Certificates issued by one CB cannot be assumed by another CB.

Responsibility for valid certificates

5.3 Appointment of CB Main Representative for ISCC

Firstly, the CB must designate a main representative for ISCC matters who will serve as the first and primary point of contact for ISCC PLUS. The appointed CB main representative must complete the ISCC PLUS Training. After completing initially the ISCC PLUS Training, the successful completion of the ISCC PLUS Expert Training at least once every three years is necessary. Additionally, the CB main representative should engage in regular meetings organized by ISCC for recognised CBs to exchange practical experiences, feedback, and examples of best practices. Further, the CB's main representative is responsible for updating any relevant changes of their staff information in the ISCC HUB. The CB's main representative is also responsible for communicating any updates and amendments regarding the certification process to all relevant CB staff members as indicated by ISCC (e.g., through ISCC System Updates, notifications to CBs, etc.). Please note that auditors or CB's employees are not permitted to fulfil the role of main representative for a registered System User.

ISCC main representative

5.4 Participation in the ISCC PLUS CB Meeting

Important changes and news affecting the ISCC PLUS System are further discussed and clarified in the ISCC PLUS CB Meeting, which takes place regularly. Each CB must ensure that at least one, but no more than two, of their personnel participate. It is their responsibility to update all affected CB personnel on the content discussed and presented during the meeting.

Participation in CB Meetings

5.5 Responsibility for the Competence of Auditors

The CB is responsible for arranging and ensuring that auditors engaged, contracted, or otherwise affiliated with the CB qualify for the activities they perform, and that they comply with the requirements stipulated in this document (see Chapter 4) prior to any ISCC audits being conducted.

Comply with requirements

The CB must have procedures in place to ensure that every auditor conducts or witnesses at least one audit annually under the ISCC PLUS standard to maintain system knowledge. Exceptions to this rule must be discussed, and approved, by ISCC in a timely manner (e.g., in the case that the CB does not have a sufficient number of ISCC clients to conduct the respective number of audits).

Maintaining competence

The CB retains responsibility for ensuring that auditors successfully participate in and pass the ISCC PLUS Training/ISCC PLUS Expert Training as described in sub-chapter 4.2 and to stay informed of further developments to the ISCC PLUS System. ISCC monitors the training status of the auditors conducting audits under ISCC. The CB must ensure that the auditors performing ISCC audits receive and understand the ISCC system updates, adjustments, or changes of ISCC requirements, as well as other pertinent communications from ISCC which are relevant to auditors. When hiring new auditors for ISCC audits, the CB is encouraged to reference the list of ISCC-excluded auditors that is available in the CB section of the ISCC website.

Participation in ISCC training courses

If the CB is conducting audits and certifications which include the verification of individual greenhouse gas (GHG) calculations, the CB must ensure that at least one GHG expert is working with the CB. This GHG expert must have successfully participated in and passed the ISCC EU GHG Advanced Training prior to acting as the GHG expert for ISCC PLUS audits and must repeat this training course at least every three years. ISCC reserves the right to augment the ISCC EU GHG Advanced Training requirements for GHG experts or auditors, for example, to address specific scopes or regional considerations.

GHG expert

If the CB is conducting audits for palm plantations in Indonesia and Malaysia, the CB must ensure that the auditor has successfully participated in and passed an ISCC ARIA Training prior to conducting such audits. The auditor must successfully participate in and pass the ISCC ARIA Training at least every three years.

ISCC ARIA Training

ISCC shall, as required or deemed necessary, institute additional training courses on various topics, which may also become mandatory for auditors. A complete overview of the available ISCC training courses is publicly available on the ISCC website. The conditions set in this chapter and on the dedicated section of the ISCC website on participation, attendance, and the online test (if applicable) apply to all ISCC training courses that are mandatory based on the requirements for auditor competence laid out in this document.

Further training courses

ISCC communicates to the auditors their enrolment to the respective mandatory online test. Within eight weeks after enrolment to the test for any of the mandatory ISCC training courses the auditor must pass the test within the allocated three attempts.[6] Only after successful completion of the test, ISCC will issue the official Attestation for ISCC Auditors that confirms the successful participation in the training course. The Attestation for ISCC

Mandatory test after training

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[6] *If the test cannot be completed successfully within these attempts, it must be considered as failed. If the test is failed, the training course (either entirely or specific elements) will have to be repeated (respective fees apply). Further information is available on the ISCC website.*

Auditors allows the auditor to conduct the respective audits under ISCC. This same principle also applies to the CB-appointed ISCC main contact person.

Set up of an audit team

CBs are required to have acceptable processes in place for selection and appointment of the audit team in line with requirements set forth in ISO 19011. The CB must ensure that the audit team retains the appropriate skills and knowledge required for conducting the specific audit in regards to the relevant certification requirements and the scope audited. Should the audit team consist of only one auditor, then this auditor shall have the competence to perform the duties of an audit team leader. The audit team may be complemented by technical experts who are required to operate under the direction of an auditor.

Rotation of the auditor

The CB shall have procedures in place to ensure that the same auditor can only conduct audits (certification and, if applicable, surveillance audits) of the same System User for up to four consecutive years. If the auditor changes CB after conducting audits of the same System User for up four consecutive years, the principle of rotation of the auditor shall nonetheless apply. Other existing best practices in the area can be applied upon confirmation with ISCC.

Documentation

The CB must retain and maintain appropriate records of the education, training, skills, and experience of each ISCC auditor working for the CB. The CB must provide this information if requested by ISCC. If it is not possible to maintain competency from one year to the next, the auditor must be trained by the CB or participate in an ISCC PLUS Training.

5.6   Quality Management

Continuous improvement

As appropriate, the CB must include relevant aspects of ISCC PLUS system into the CB's quality management system (QMS). The quality management of the CB should aim for continuous improvement of the ISCC system both internally and externally. The integration of ISCC PLUS into the QMS of the CB should cover:

1   Internal processes of the CB. This includes sufficient process descriptions and clear responsibilities related to activities performed in relation to ISCC PLUS (e.g., who is responsible for issuing and signing ISCC PLUS certificates).

2   Documentation management system. This includes general elements, such as manuals, policies, and definition of responsibilities). It must also cover the monitoring of documents, monitoring of records, management review of the management system, internal audits, as well as procedures for the identification and management of non-conformities. Additionally, it shall include procedures for taking preventive actions to eliminate the causes of potential non-conformities.

3   Services provided to external parties (ISCC System Users). This includes communication with customers, the preparation and

performance of audits and the handling of complaints from System Users.

The CB must have an internal procedure, ensuring that the CB and its auditors are barred from offering or providing consultancy services to clients for whom the CB shall conduct the assessment and evaluation of compliance with ISCC requirements.

No consultancy services

Any relevant documentation shall be kept for a minimum of five years, or longer, if required by relevant national authorities.

Retention period

Recognised CBs are obliged to submit an annual evaluation report to ISCC. This report must include the number of audits conducted by the CB during one calendar year, a list of the certificates issued and withdrawn during one calendar year, a summary of significant non-conformities[7], corrective actions and risks which have been detected during audits or in relation to ISCC, and the status of the CB's recognition or accreditation. ISCC reserves the right to use this information to fulfil its reporting obligations to competent national or international authorities.

Annual evaluation

5.7   Risk Management

During any certification audit, the auditor must carry out a risk evaluation or risk assessment of a supply chain element to be audited. The result of the risk evaluation is the basis for the audit´s intensity and influences the sample size. 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. A "limited assurance level" implies a reduction of risk to an acceptable level as the basis for a negative form of expression by the auditor.[8] The ISCC requirements for risk evaluation/risk assessment and risk management are specified in the System Document *ISCC PLUS 204 – Risk Management*.

Limited assurance level

5.8   Establishing the Framework to Conduct Audits

CBs are responsible for establishing the framework for the audits performed by the auditors engaged, contracted, or otherwise affiliated with the CB. These auditors conduct certification audits, which may result in the issuance of a certificate by the CB, or surveillance audits to verify compliance of already-certified System Users. Prior to any certification or audit activities, the CB must have entered into a certification agreement with the economic operator interested in certification. Following a certification agreement between the CB and economic operator, and prior to any certification or audit activities, the economic operator must register with ISCC. ISCC will distribute a copy of the registration to the respective CB (see System Document *ISCC PLUS 201 – System Basics* for further requirements on the registration process).

Certification Agreement

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[7] *Each individual non-conformity detected during audits does not have to be stated in the report but non-conformities that were detected in a number of audits should be clustered. This is important for gathering information about which issues require a stronger focus during audits and which may be addressed and clarified within the ISCC system.*

[8] *According to ISAE 3000 (revised).*

Based on the registration with ISCC, the CB can identify the activities undertaken by the System User that are relevant for the ISCC PLUS certification, and which represent the relevant requirements to be verified during the audit. In the case of termination of contract between the CB and the System User, the CB must declare any valid certificate(s) as invalid. In addition, it must ensure the termination of the certificate on the day on which the contract ends, and update the certificate status in the ISCC HUB accordingly.

Contract termination

Prior to commencing a certification audit, and before issuing certificates, the CB must reference and verify on the ISCC website that the System User has not been excluded from recertification. Within each audit, CBs shall verify the accuracy of information provided by the System User at registration, or any informational updates serving as replacement. In case of changes to the registration, the CB shall initiate an update of the respective information in the System User's Registration in the ISCC HUB without delay. This obligation shall also apply if, outside of the audits, the Cooperating CB learns of any changes to the information above mentioned. Confirmation from the System User is required in order for the CB to proceed with issuing certificates that are affected by the updated information.

Checking the System User's information

The CB must ensure that the auditors use the most up-to-date version of the Audit Procedure System (APS) for each ISCC PLUS audit and that the information is completely and correctly filled in. Additionally, the auditor must verify during each audit that the System User has a copy and agrees to the latest applicable version of the ISCC Terms of Use, which is required to allow the CB to issue a certificate. Should questions or ambiguities arise during the certification process, the CB is obliged to contact ISCC immediately to request clarification and guidance before proceeding with the certification. ISCC is entitled to give binding instructions to the CB regarding the application, interpretation, or verification of ISCC requirements. If a System User changes its CB, ISCC can provide instructions and conditions according to which the certificate for the System User is to be issued.

Conducting ISCC PLUS audits

Audits to verify compliance with ISCC PLUS requirements must be conducted at least every 12 months. The CB should encourage a timely recertification of the System User, especially to avoid a gap between certificates. If requested, the CB shall inform ISCC immediately about scheduled and expected audit dates (certification, recertification, or surveillance audits) of a System User.

Audit every 12 months

5.9   Issuance, Termination and Withdrawal of Certificates

ISCC provides templates for ISCC certificates, and their use is binding. If a CB intends to adjust the layout of the template (e.g., include watermarks for security reasons), the adjustment must be approved in advance by ISCC. Depending on the type of System User operation, the certificate will be issued together with an annex specifying the sustainable material relevant at the certified site, or a list of sites covered by the certificate in the case of group certification.

ISCC certificate template

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The CB must issue a certificate no later than 60 calendar days after the audit of the System User was successfully conducted. This period includes the 40-day period for the implementation of corrective measures if non-conformities were detected during the audit. The CB may issue a certificate up to seven calendar days prior to the starting date of the validity period. This allows certificates to be issued, for example, prior to a public holiday or a non-workday, ensuring that there is no gap between two certificates. In this case, the issuance date of the certificate differs from the date the certificate becomes valid (up to seven days later than the date of issuance). The validity period of a certificate must not start before its issuance date. The CB is responsible for the correctness of a certificate it has issued until the certificate expires, is terminated (voluntarily) upon request by the System User or withdrawn by the CB.

60-day period

If a System User does not intend to continue with the ISCC PLUS certification, it is possible to terminate a certification prior to the end of the official validity period, which requires notifying both the responsible CB and ISCC in advance. The CB must change the status to "terminated" on the day of termination in the ISCC HUB[9].

Termination of certificate

The issuing CB must act if the certification decision requirements are not fulfilled, i.e., if the certificate holder does not comply with relevant ISCC PLUS requirements. In case of serious violations or major or critical non-conformities with ISCC PLUS requirements by certified System Users, the CB is obliged to suspend or withdraw the certificate in the ISCC HUB respectively. Suspended and withdrawn certificates will be published as such on the ISCC website. See System Document *ISCC PLUS 102 – Governance* for further requirements.

Suspension or withdrawal of certificate

If a CB will not renew an ISCC PLUS certificate (i.e., the CB will not conduct a recertification audit, or a certificate expired, was terminated, or withdrawn), the CB remains obliged to obtain information on the System User's relevant amounts of sustainable material and subsequently submit those amounts to ISCC.

Information sustainable material

5.10   Documentation

CBs must properly document all ISCC audits and certifications carried out in a register that is regularly and continuously updated with relevant details. This register must contain, at minimum, the names, addresses, registration numbers, ISCC audit procedures applied, and audit reports of the audited entities. The results of audits, copies of all certificates issued, and other related documents must be archived and retained for a period of at least five years or longer if required by authorities.

Register of ISCC audits

The CB must ensure that the applicable ISCC PLUS audit procedures and APS are valid at the time of the audit and are utilised for each audit conducted. Additionally, an audit report must be prepared for every audit performed.

ISCC audit procedures

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[9] *Descriptions about how to change the status of certificates in the ISCC HUB can be found in the ISCC HUB Manual for Certification bodies.*

Furthermore, the CB must prepare a Summary Audit Report for each certificate issued. ISCC provides templates for audit procedures and the Summary Audit Report on the ISCC website. For further requirements on the audit process, see System Document *ISCC PLUS 201 – System Basics*.

5.11   Data Transmission

The CB is obliged to promptly[10] provide sufficient documents via the ISCC HUB for each audit conducted. This includes documentation of Farms or Plantations, Points of Origin, and Warehouses that were audited, whether as part of a sample or identified as non-compliant. The obligation to forward audit documents applies to all audit types (i.e. certification audits, surveillance audits) and to audits with a negative result (failed audits).

Following the issuance of a certificate, the CB is required to submit the certificate and necessary documents via the ISCC HUB at the day of issuance. These documents include, but are not limited to:

1   The certificate in digital form including relevant annexes to the certificate (if applicable).

2   The Summary Audit Report in digital form.

3   The completed ISCC audit procedures used during the audit.

4   The ISCC template List of Sites Covered by Certificate, including information about the certified sites (e.g., dependent collecting points, external storage facilities) and List of Sourcing Contacts (e.g., Farms, Points of Origin, Forest Sourcing Areas). It is the CB's responsibility to verify the information about the certified sites.

5   The actual GHG calculation, if the audit covered the verification of individual GHG calculations. If applicable, this has to include related background evidence on the application of GHG emission saving credits (e_{ccr}, e_{ccs}, e_{sca}).

6   Information on the assessment of land-use change in the case that land-use change took place after January 2008 on any farm/plantation covered by an ISCC certification

The CB section of the ISCC website contains a comprehensive list of all necessary documents, including specific instructions regarding content and, if applicable, the required format (e.g., PDF file, Excel file, etc.). ISCC reserves the right to specify existing document requirements or request additional information or documents, particularly if deemed necessary to mitigate the risk of fraudulent activities or enhance the traceability and integrity of the system. Adequate transitional periods will be provided to fulfil any additional information or document requests.

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[10]*On the same day as the issuance of certificate*

The CB is additionally required to promptly and proactively submit, on the ISCC HUB, the relevant audit documentation following the completion of any surveillance audit or follow-up audit.

Certification documents must be submitted on the ISCC HUB in a manner that facilitates their review and processing without imposing disproportionate effort. This requirement encompasses ensuring that the documents contain complete and accurate data (e.g., addresses, geo-coordinates, audit dates, etc.) and are signed where required. ISCC reserves the right to specify the format in which certification documents should be submitted to ISCC.

Certification documents

ISCC shall be considered to have incurred disproportionate effort in cases where it has identified that there was a submission of incomplete or inaccurate documents, resulting in delays in the immediate publication of certificates on the ISCC website. Discrepancies between the documents submitted to ISCC and the information provided by the System User will also be considered, unless any modifications were duly communicated at the time of document submission. It is important to note that if CBs cause disproportionate effort to ISCC, they will be sanctioned according to the procedure established in the System Document *ISCC PLUS 102 – Governance*.

Disproportionate effort

If the ISCC audit procedure requires filling in the amounts of sustainable material handled by the audited System Users, the CB is responsible for investigating the correct amounts and including this information in the audit procedures submitted to ISCC.

Investigation of amounts

The CB is obliged to update changes to existing certificates or the status of existing certificates without delay in the respective certificate section of the System User in the ISCC HUB. The CB shall inform ISCC by e-mail without delay regarding any failed audit.

Reporting of relevant changes

6   ISCC Integrity and Quality Management

ISCC operates the ISCC Integrity Programme 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 Programme ensures the integrity of the ISCC system and facilitates continuous improvement and implementation of best practices. Central to the ISCC Integrity Programme framework are Integrity Assessments, which are audits conducted either directly by ISCC or by independent auditors appointed by ISCC.

ISCC Integrity Programme

The Integrity Assessments may be carried out remotely and/or on-site, either at the CB's headquarters (office audit) or at System Users certified by the CB (customer audit). Both office and customer audits are designed to assess and appraise the performance of the CB and the individual auditors operating within it. The outcome of an Integrity Assessment is documented in an Integrity Report, which evaluates the performance of the auditors and the CB,

Integrity Assessments

highlighting areas for improvement and identifying any non-conformities based on the audit findings.

The CB is obliged to allow for, and participate, in office audits scheduled by ISCC. Participation of the CB in customer audits scheduled by ISCC is not mandatory but strongly recommended. ISCC reserves the right to forward the Integrity Report to the competent public national authority or accreditation body responsible for recognition or accreditation of the CB, especially in cases of serious non-conformities of the CB or its auditors. The specifics of the ISCC Integrity Programme are outlined in the System Document *ISCC PLUS 102 – Governance*.

Office audit

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. If individual auditors are suspended from conducting ISCC audits, they will be included in the list of suspended auditors that is available in the CB section of the ISCC website. The provisions regarding non-compliance and sanctions are specified in the System Document *ISCC PLUS 102 – Governance* and supplemented by the ISCC General Terms of Certification.

Case-by-case evaluation

The CB is advised to establish a comprehensive procedure for managing complaints and appeals originating from System Users concerning ISCC audits or certification activities conducted by the CB and its auditors. This procedure should facilitate the prompt, efficient, and professional handling of complaints and appeals by the CB. In the event that the CB intends to file complaints or appeals against decisions made by ISCC, it must adhere to the procedure outlined in System Document *ISCC PLUS 102 – Governance*.

Complaint procedure