ISCC
Audit Guidelines for the Auditing of ISCC Certification Systems

Document Title: ISCC AUDIT GUIDELINES FOR THE AUDITING OF ISCC

CERTIFICATION SYSTEMS

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Content

1   Introduction

This document outlines the requirements and guidance for Certification Bodies (CBs) conducting ISCC certification audits. It provides comprehensive instructions on audit planning and preparation, the appropriate application of assurance levels, the execution of audit activities, and the clear definition of roles and responsibilities. Additionally, it covers the evaluation and review of audit processes, ensuring that CBs deliver consistent, credible, and effective certification services in alignment with ISCC standards. Upon publication of this document, CBs and its auditors must mandatorily apply the auditing requirements indicated therein.

Certification Bodies and auditors

This document is based on the guidelines for auditing management systems of the international standard ISO 19011:2018 and the application of these requirements in compliance with the basic requirements for auditing the ISCC System.

ISO 19011:2018

2   Scope

This document provides a dedicated guidance for CBs managing an audit program and conducting audits according to ISCC System requirements. The guidance document is applicable to CBs that need to plan and conduct audits of ISCC Systems. This document may also be applied to other types of audits, provided that due consideration is given to the specific competencies required for each audit type.

Scope of the Guidance

3   Principles of Auditing (ISO 19011 applied to ISCC Audits)

The principles of auditing, provide the foundation for a reliable, objective, and effective audit process. These principles guide auditors in ensuring that audits are conducted with integrity, professionalism, and in a way that delivers valuable and trustworthy results. Certification Bodies and System Users should adhere to the audit principles when performing audit activities related to the ISCC System to maintain the credibility and effectiveness of the audit process:

Principles of Auditing

Integrity: Auditors must perform their work with honesty, diligence, and responsibility and, must observe legal and ethical requirements and ensure that their actions do not compromise the audit's credibility.

Fair presentation: Audit findings, conclusions, and reports must reflect the truth, even if the findings are unfavourable. Any misrepresentation, omission, or manipulation of information is not allowed.

Due professional care: Auditors should use their experience and expertise to conduct audits competently, applying appropriate caution when making judgments, and recognizing that uncertainty exists in all audit processes.

Confidentiality: Auditors must handle sensitive information carefully and protect it against unauthorized disclosure. This principle ensures trust between auditors and the auditees.

Independence: Auditors must remain impartial and free from bias, ensuring that conclusions and recommendations are based on objective evidence rather than personal opinions or external influences.

Evidence-based approach: Audit findings should be based on verifiable evidence, not assumptions. The use of a systematic approach to data collection and analysis ensures consistency and reliability.

Risk-based approach: Auditors should focus on risks and opportunities that could impact audit objectives. This helps organizations prioritize areas of high importance and optimize resource allocation in audits.

4   Audit Process

Certification Bodies should follow the process for preparing and conducting audit activities as described in ISO 19011:2011. An overview of the process is included in Annex II of the ISCC EU System Document 201 "System Basics".

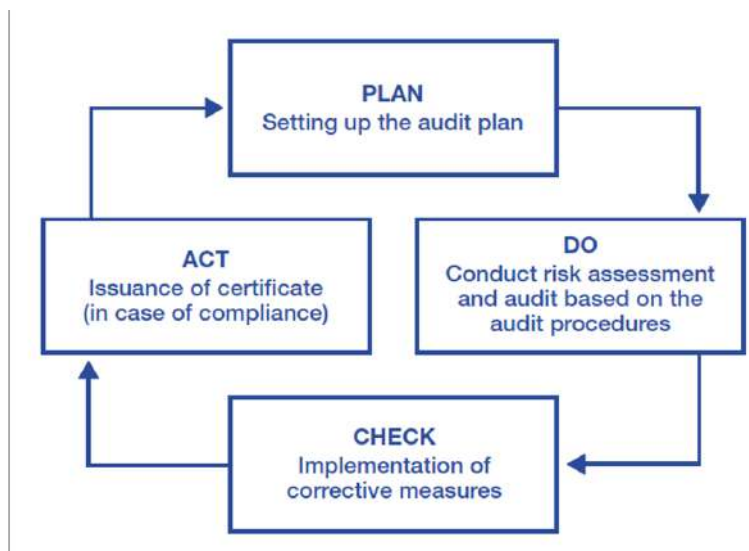*Process to conduct audits*

Figure 1: Certification process based on the principles of ISO 19011

The principles specified in ISO 19011 (plan, do, check, act) or a justified equivalent should be considering for the audit process (see figure 1).

4.1   Audit Planning

Audit Program

Effective planning is crucial for a successful ISCC audit. An audit program should be established in order to conduct either independent or combined audits. The scope of the audit should be determined based on the size and nature of the organisation being audited, considering the complexity, functionality, and risks and opportunities associated with its management system. Additionally, the level of maturity of the management system must be assessed to ensure that the audit program is appropriately structured. The steps to develop an audit program include:

Scope of the Audit

To develop an audit program, it is necessary to understanding the scope of the audit. The scope, frequency, and depth of audits should be adjusted to reflect the size, complexity, and specific needs of the organization, while still ensuring full compliance with ISCC requirements. Identifying the certification type (e.g., ISCC EU, ISCC PLUS, ISCC CORSIA) and relevant supply chain activities is important to preserve the integrity of the audit, preventing any undue influence.

Risk assessment

Risk assessment is the process of identifying, evaluating and classifying a risk according to its probability to occur and the significance of its consequences. Risk indicators can be used to identify potential risks and situations that may pose threats to ISCC. For CBs cooperating with ISCC, risk management focuses both on the CB's internal processes and on the services the CB provided to System Users (ISCC audits). CBs conducting ISCC audits for System Users must have an internal procedure on how to perform reliable risk assessments for System Users to be certified.

Risk assessment during audits

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 CB should consider the results of the self-assessment performed by the System User and the measures the System User implemented to address and minimise the identified risks to the integrity of ISCC. Relevant risk indicators applicable to the System User's processes must be considered for performing the risk assessment. (see ISCC EU System Document 204 "Risk Management").

High risk level

The auditing and certification principles under ISCC apply equally to agricultural and forest biomass and to waste and residues. However, for waste and residues there is a special focus on the point of origin as this is the supply chain element where it is determined if the raw material meets the definitions for waste and residues. For audits (certification and surveillance audits) of individually certified points of origin that handle waste/residues from processing of animal or vegetable oils/soapstock, food waste, POME oil, brown grease/grease trap fat, sewage sludge and/or UCO the risk level must be high.

A risk-based audit approach must be applied to ISCC audits by the Certification Body. New technologies and tools should be considered and used where appropriate. It is the Certification Body's responsibility to conduct a risk assessment to determine the risk level, i.e. the intensity of the audit. A higher risk classification shall result in a higher audit intensity, such as a larger sample size (if sampling is part of the audit) and/or in an increased number of documents to be verified by the Certification Body. A higher risk classification must be applied if there are indications of non-conformities or fraud or if high risk materials are handled (this especially applies to materials listed in Annex IX of the RED II, waste and residues and derived biofuels, bioliquids or biomass fuels that may be eligible for additional incentives in the EU, such as double counting). During the audit, the Certification Body must identify the activities undertaken by the System User which are relevant for ISCC. This includes the identification of relevant systems and the overall organisational system, especially with respect to ISCC requirements and the effective implementation of relevant control systems. The requirements and guidelines described in ISCC EU System Document 204 "Risk Management" must be followed by the Certification Body.

Risk-based audit approach

The audit program should include the following information and resources to ensure effective and efficient ISCC audits within specified time frames:

Audit Program Development

a) Objectives of the audit program: Considering the needs and expectations of interested parties, characteristics and requirements of processes, management system requirements, external providers evaluation, performance level of the auditee (management system maturity, performance indicators, non-conformities, stakeholder complaints), identification of risks and opportunities, and results of previous audits.

b) Risks and opportunities related to the audit program and actions to address them.

c) Scope of the audit (extent, boundaries, locations) based on objectives and constraints.

d) Schedule (number, duration, frequency) of audits.

e) Audit criteria based on the applicable ISCC requirements.

f) Audit methods including the document review, interviews, on-site observations, testing, sampling, data analysis and cross-checking.

g) Criteria for selecting audit team members based on competence, assigning roles, responsibilities, and supporting leadership as needed.

h) Relevant documented information, including audit program records.

i) Pre-Audit Communication: Inform the auditee of the audit plan, required documents, and key stakeholders to be interviewed.

The certification body shall have a process in place for selecting and appointing the audit team according to ISO 19011. The competence needed

Set up of an audit team

by the auditors to achieve the objectives of the specific audit have to be considered. The CB has to ensure that the audit team has the appropriate specific skills required for conducting the specific audit with regards to the relevant certification requirements and the scope audited. If the audit team consists of only one auditor, the auditor shall have the competence to perform the duties of an audit team leader. The audit team may be supplemented by technical experts who have 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 three consecutive years. Other existing best practices in the area can be applied upon confirmation with ISCC. If the auditor changes CB after conducting audits of the same System User for up three consecutive years, the principle of rotation of the auditor shall nonetheless apply.

Documentation

The CB must maintain appropriate records of the education, training, skills and experience of each ISCC auditor working for the CB. 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 Basic Training.

Requirements for all auditors

Therefore, the following requirements apply to all ISCC auditors:

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

> Good proficiency in English (B2) and working language skills in the corresponding native/working language of the site where the audit is conducted.[1]

> Personal and professional behaviour in the sense 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 audits. Those principles are integrity, fair presentation, due professional care, confidentiality, independence and evidence-based approach.[2]

> Auditors should comply with the requirements of ISAE 3000 (Revised) when performing an ISCC audit.

> The auditor should plan and conduct the audit with respect to nature, timing and extent of evidence-gathering procedures in such a way that a meaningful level of assurance for a decision regarding compliance with the ISCC requirements is available. The auditor must establish at least a

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[1] *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.*
[2] *ISO 19011:2011 Guidelines for auditing management systems.*

"limited assurance level" in context with the nature and complexity of the System User's activities. See chapter 4.4 for further information.

> Auditors are not permitted to make ultimate certification decisions regarding audits they have performed themselves.

> 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 requirements.

4.2 Conducting the Audit

The audit is initiated with an opening meeting to confirm the audit plan with the participants, as well as its schedule and introducing the audit team. During the audit, the audit team should update the auditee on progress of the audit, and its significant findings including concerns and potential risks for the audit to determine appropriate actions and, to adjust the audit plan if necessary.

Opening meeting and communication

Information relevant to the audit objectives, scope, and criteria, including details about the interfaces between functions, activities, and processes, should be gathered through appropriate sampling and verified as much as possible. Only information that can be subjected to some level of verification should be accepted as audit evidence. Non-conformities and their supporting audit evidence should be recorded and graded as minor, major and critical non-conformities according to information in ISCC EU System Document 102 "Governance", and other applicable ISCC system documents. All non-conformities should be reviewed with the auditee to ensure they acknowledge the accuracy of the audit evidence and understand the non-conformities.

Evidence and non-conformities

During the audit, the audit team shall pay particular attention to compliance with the ISCC principles. Some key aspects during the audit include the verification of land use and deforestation criteria as per ISCC Principle 1, ensuring no sourcing from areas with deforestation after the cut-off date (January 2008), the compliance with soil and water management requirements under ISCC Principle 2 by confirming proper soil conservation, water protection, and the protection of high-biodiversity and high-carbon stock areas, ensuring no conversion of peatlands and primary forest, and so on with the other ISCC principles.

Sustainability Compliance

The auditor must review the GHG calculation methodology and data integrity, ensuring compliance with the ISCC methodology based on the EU Renewable Energy Directive (RED III), verifying the GHG savings in line with the minimum reduction threshold and considering the energy use and the emission reduction measures. The audit team must ensure the GHG emissions measures are correct and adhered to the ISCC GHG calculation methodologies. If Total Default Values (TDV) are applied, the auditor needs to verify the suitability of the input material and process as well as the correct application of the TDV.

GHG Emission Verification

Every Certification Body that verifies individual GHG emission calculations needs to have at least one GHG expert auditor who is responsible for verifying the methodology and the input data prior to the audit. In order to become a GHG expert, the auditor has to participate in an ISCC GHG training (see ISCC EU System Document 205 "Greenhouse Gas Emissions").

Traceability and Chain of Custody

The verification of mass balances is an integral part of the audit of an economic operator. It should be verified by the auditor that the amount of material that has been claimed as being sustainable is less than or equal to the amount that is actually available and that no multiple accounting of sustainable material has taken place. For each mass balance the complete documentation has to be available for verification during the audit. The mass balance periods for the certification period (i.e. start and end date) must be clearly documented by the System User and will be verified during the audit.

The system user has to submit all mass balances to the certification body conducting the audit prior to the audit. This applies to all mass balances relevant for the certification of the economic operator, i.e. every site (external storage facility or dependent collecting point) covered by the certificate. The audit cannot be started if the mass balances are not provided to the auditor within an appropriate time prior to the audit (i.e. the auditor should have a reasonable amount of time to be able to get a detailed understanding of the mass balance). In case of an initial (first) audit the economic operator has to set up a mass balance system which is checked by the auditor during the audit. The mass balances shall be kept and submitted in a format that is accessible and enables the auditor to conduct all relevant verifications. This also means that the mass balance has to be comprehensible and verifiable for third parties (e.g. auditors) without or only reasonable amount of further explanations by the System User. This includes that sustainable and non-sustainable material is clearly separated, monthly inputs, outputs, and physical stock are transparently documented, mass balance periods are clearly defined, and mass balances are kept separate for different materials, sites, and certification scopes.

General Documentation and Information Requirements

Appropriate information and documentation for incoming and outgoing sustainable material are crucial for fulfilling the traceability and chain of custody requirements under this standard. Documentation requirements include records and documents on traceability and quantity bookkeeping, which must be complete, up-to-date and accessible at the certified supply chain element. Information requirements include requirements for Self-Declarations and Sustainability Declarations.

4.3   Audit Reporting

Closing meeting

Before the closing meeting, the audit team should meet to review the audit findings and other relevant information collected during the audit, ensuring they align with the audit objectives. The team should also agree on the audit conclusions, considering the inherent uncertainty in the audit process, prepare

any recommendations specified by the audit plan, and discuss potential follow-up actions.

During the closing meeting, it's important to explain to the auditee:
- The audit evidence is based on a sample and may not fully represent the overall effectiveness of their processes.
- The method of reporting the audit findings.
- The process for addressing audit findings as agreed.
- The potential consequences of not addressing the findings adequately.
- The audit findings and conclusions clearly, ensuring they are understood and acknowledged by management.
- Any post-audit activities, such as implementing corrective actions and the appeal process.

Any disagreements between the audit team and the auditee about the audit findings or conclusions should be discussed and resolved if possible. If unresolved, these disagreements should be documented.

Preparing audit report

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

Completing Audit

An audit is considered complete when all planned activities have been carried out or as otherwise agreed with the system user, such as in cases where unforeseen situations prevent the audit from being completed as initially planned.

4.4   Follow-up and Continuous Improvement

Follow-up actions

Depending on the audit objectives, the audit outcome may suggest the need for corrections, corrective actions, or opportunities for improvement. A certificate can only be issued if an audit has been conducted, all applicable ISCC requirements are fulfilled and if corrective measures have been implemented within 40 calendar days if non-conformities were detected during the audit. A certificate can only be issued to System Users who have signed and accepted the latest applicable version of the ISCC Terms of Use, who have a valid registration with ISCC and who are not suspended from certification either by ISCC or by another recognised certification system.

Summary Audit Report

The Summary Audit Report has to include at least the information regarding the audit result as a summary, including information on major and/or critical non-conformities identified, the number of improvement measures per topic (e.g. management system, GHG, traceability or ISCC Principles) and the action plan, timing and status of implementation of improvement measures.

5 Considerations for ISCC Audits

ISCC certificates are valid for twelve months which means that a certification audit is required at least every twelve months. System Users should arrange for audits to be conducted in a way that avoids a gap between two certificates.

ISCC audits are retrospective and focus on the verification of operations and claims made during the previous certification period. An exception to this rule is the first (initial) audit of a System User during which a retrospective audit of claims is not possible and therefore the focus of the audit is on the procedures required to appropriately implement and apply the ISCC requirements. In case of a gap between certification periods of less than five years, the certification audit shall be conducted retrospectively.

The acceptance of materials from other schemes may impose a significant risk to the integrity and credibility of ISCC and claims made under ISCC System. Materials which may be eligible for extra incentives in individual EU Member States (e.g. double counting), or which are cultivated in high-risk areas may pose a high risk. This includes, but is not limited to, waste and residues, materials that are eligible to produce advanced biofuels and products derived therefrom. ISCC reserves the right to refuse the acceptance of evidence issued under other schemes if so ordered or requested by the European Commission or with consent of the European Commission. An up-to-date list of the voluntary and national schemes accepted by ISCC and their recognised scope is published on the ISCC Website. ISCC shall inform all relevant parties about the withdrawal of the recognition of a scheme through an ISCC System Update (see ISCC EU System Document 201 "System Basics").

Mandatory surveillance audits have to be conducted by the certification body six months after the first (initial) certification of any economic operator in a high-risk supply chain. A high risk applies to economic operators that are generating, collecting, processing, storing or trading materials, which may be eligible for extra incentives in individual EU Member States (e.g. double-counting), such as waste and residues or waste and residue-based products. The requirement for mandatory surveillance audits applies to supply chain elements handling waste and residues and waste and residue-based products in biofuels and bioliquids supply chains.[3]

The Certification Body must establish certain levels of assurance when conducting audits. For high-risk supply chains, a reasonable assurance level on the audit statements is required. In a reasonable assurance, the auditor conducts a more extensive testing, including detailed document reviews and substantive procedures, to ensure the sustainability claims are free from material misstatement. The conclusion is expressed in a positive form,

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[3] *See Art. 13(1) of the Implementing Regulation (EU) 2022/996. For a definition of biofuels, bioliquids and biomass fuels see Art. 2 of the RED II*

meaning the CB confirms that the information is fairly presented in all material respects.

For recertification audits, at least a limited assurance level on audit statements must be established. Limited assurance refers to the engagement conducted by the auditor in which fewer and less detailed procedures, such as inquiries and analytical reviews are conducted to determine whether the sustainability information provided is free from material misstatement. The conclusion is expressed in a negative form, meaning that nothing has come to the auditor´s attention that would indicate material errors or non-compliance. For initial audits and re-certification audits under a revised regulatory framework the certification body must establish a reasonable assurance level on the statements when conducting audits. Also see ISCC EU System Document 103 "Requirements for Certification Bodies and Auditors".

Surveillance Audits

Certification Bodies are entitled to conduct surveillance audits (i.e. further audits in addition to the annual audits) if there is reasonable doubt of compliance with ISCC requirements or to verify substantiated allegations of fraudulent behaviour. Certification Bodies are entitled to conduct announced or unannounced surveillance audits at any time during the certificate's validity period. If necessary, ISCC is entitled to request Certification Bodies to conduct surveillance audits at any time during the certificate's period of validity. In case of high-risk supply chains[4], surveillance audits are mandatory after the initial certification of economic operators (see ISCC System Document 203 "Traceability and Chain of Custody" for further information).

Audit Location

The first audit or the recertification audit under a revised regulatory framework shall be conducted on the site of the System User as registered with ISCC. In case of group certification, the audit of the group manager (e.g. First Gathering Point, Collecting Point or Central Office) shall always conducted on-site. Aspects of an audit, especially the risk assessment and the verification of traceability, mass balances and of greenhouse gas calculation methodologies may be audited remotely. ISCC audits may be conducted remotely, especially if appropriate tools that provide at least the same level of assurance as an on-site audit are used. It could even be the case that a remote audit provides a more reliable level of assurance for risk assessments, the analysis of land-use changes after 1st January 2008 and social issues in a specific area (e.g. through (web-based) research). This may also apply for the use of independent traceability databases[5]. A precondition for verifying compliance with ISCC requirements using such tools is the analysis and approval of the respective tool by ISCC as being appropriate to provide at least the same level of assurance as an on-site audit.

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[4] *A high risk applies, for example, to economic operators that are handling materials which are covered by Annex IX of the RED II and may be eligible for extra incentives in individual EU Member States (e.g. double counting).*
[5] *Further information on conducting remote audits can be found in ISO 9001 Auditing Practice Group – Guidance on Remote Audits*

6 Conclusions

ISCC audits require systematic planning, evidence-based verification, and risk-focused assessments to ensure sustainability compliance. By applying ISO 19011 auditing principles, ISCC auditors enhance the credibility, transparency, and impact of sustainability certification. T

Conclusions

To continuously improve the auditing process, auditors should:

- Stay updated: Regularly consult the ISCC System Updates page for the latest information and adjustments to requirements.
- Get trained: Engage in ongoing training and capacity building to ensure a high level of audit competence.
- Adhere to Certification Body requirements: Ensure compliance with the specific requirements outlined for certification bodies, as detailed in the ISCC documentation.
- Improve the process: Promote continuous improvement by providing auditees with actionable recommendations for enhancing sustainability performance.

Annex I: Flow Process for Audits

Overview of a flow process that should be followed by Certification Bodies for preparing and conducting audit activities (based on ISO 19011:2011)

6.2 Initiating the audit

- General
- Establishing initial contact with the auditee
- Determining the feasibility of the audit

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6.3 Preparing audit activities

- Performing document review in preparation for the audit
- Preparing the audit plan
- Assigning work to the audit team
- Preparing work documents

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6.4 Conducting the audit

- General
- Conducting the opening meeting
- Performing document review while conducting the audit
- Communicating during the audit
- Assigning roles and responsibilities of guides and observers
- Collecting and verifying information
- Generating audit findings
- Preparing audit conclusions
- Conducting the closure meeting

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6.5 Preparing and distributing the audit report

- Preparing the audit report
- Distributing the audit report

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6.6 Completing the audit

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6.7 Conducting audit follow-up
(if specified in the audit plan)