ISCC CORSIA Audit Procedure for Point of Origin		
No.	**Chapter**	**Remarks**
0.	Basic data	Basic data of the Point of Origin to be audited
1.1.	General	Applicable if the Point of Origin is individually certified
6.1.	General – Point of Origin Requirements	Applicable for all audits of Points of Origin (certification audits and sample audits)
6.2.	Company/business	Applicable for all audits of Points of Origin (certification audits and sample audits)
6.3.	Public containers	Applicable for all audits of Points of Origin (certification audits and sample audits)
6.4.	Traceability	Applicable if the Point of Origin is individually certified
7.	List of Best Practices, Non-conformities list and Measures	List of non-conformities and definition of corrective actions

Please read the guidelines carefully before completing the audit procedures!

- ISCC provides audit procedures which are based on the ISCC CORSIA System Documents and contain all relevant certification requirements.
- The audit procedures are a crucial tool to facilitate consistent and comparable verification of compliance with ISCC requirements during ISCC audits.
- System Users can use the audit procedures to conduct their internal audits, for internal training, or to prepare for an audit. The application of the audit procedures for such purposes is voluntary but recommended
- Questions and requirements that were added are marked. Minor amendments, e.g., change of order, corrections of phrasings, and spelling mistakes are not listed
- This template contains certification requirements for Points of Origins. The procedure is also applicable for sample audits of Points of Origin
- Please note that Points of Origin (i.e., for wastes, processing residues and by-products) can only be certified under ISCC CORSIA, and no longer under ISCC CORSIA PLUS.
- This template of the audit procedure must not be altered by the user.
- This audit procedure contains seven chapters and sub-chapters. Depending on the type of operational unit audited, some sub-chapters are not or only partly relevant. This is clearly marked in the headline of each sub-chapter.
- Every chapter and requirement has a unique number. If a requirement is not applicable for a specific audit, it must not be answered. The auditor moves on to the next relevant requirement.
- For all relevant requirements, it is mandatory to mark the "conformity" with either „yes" (conformity) or „no" (non-conformity).
- For every "no" the auditor must explain the decision in column „findings".
- Every "no" requires the definition of corrective measures in chapter 7. The unique number of non-compliant requirements must be stated. The implementation of corrective measures must be verified and confirmed by the auditor.
- For some requirements the auditor may be requested to provide detailed information in the column "findings". Those requirements contain a clear note in the column "findings" that must not be removed.

- If a question or requirement requires the statement of sustainable materials, the materials have to be stated according to the ISCC CORSIA List of Materials in its current version.
- Please note that due to technical reasons the number of the requirements and chapters may not be continuous.
- In the audit procedure the acronym CORSIA refers to the Carbon Offsetting and Reduction Scheme for International Aviation. The acronym ICAO refers to the International Civil Aviation Organization.

00.	**Basic Data**	
00.00.	**Certification Body**	
00.00.01	Name of Certification Body	
00.01.	**Operational Unit (Point of Origin that is subject to the audit)**	
00.01.01	Company Name	
00.01.02	Street	
00.01.03	Street Number	
00.01.04	Postal Code	
00.01.05	Place	
00.01.06	Country	
00.01.07	Geo Coordinates: Latitude in decimal degrees (according to WG S84 coordinate system)	
00.01.08	Geo Coordinates: Longitude in decimal degrees (according to WG S84 coordinate system)	
00.01.09	ISCC System	☐ ISCC CORSIA
00.01.10	ISCC Contact Person 1: Salutation*†	
00.01.11	ISCC Contact Person 1: Last Name*	
00.01.12	ISCC Contact Person 1: First Name*	
00.01.13	ISCC Contact Person 1: Phone*	
00.01.14	ISCC Contact Person 1: E-Mail*	
00.01.15 (added)	Is there a second ISCC contact person in the company? If yes, please provide the details below	☐ yes ☐ no
00.01.16 (added)	ISCC Contact Person 2: Salutation*	
00.01.17 (added)	ISCC Contact Person 2: Last Name*	
00.01.18 (added)	ISCC Contact Person 2: First Name*	
00.01.19 (added)	ISCC Contact Person 2: Phone*	
00.01.20 (added)	ISCC Contact Person 2: E-Mail*	
00.01.21	Contact details (e.g. email, phone) of relevant department within the company*	
00.01.22	Type of Operation/ Scope to be audited	☒ Point of Origin

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* Not relevant for sample audits

† Please note that the contact details of the ISCC contact person(s) must be kept up-to-date by the System User in the ISCC HUB

* Not relevant for sample audits

00.01.23	Is the Operational unit certified individually or audited as a part of a sample?	☐ Individually certified ☐ audited as a part of a sample	
00.01.24	ISCC Registration Number		
00.01.25	Recertification	☐ yes ☐ no	
00.01.26	Year of initial ISCC certification*		
00.01.27 (added)	Is the date of the previous audit on / after September 1st, 2022?	☐ yes ☐ no	
00.01.28 (added)	Total annual turnover of the registered legal entity to be certified in Euro (robust and up-to-date evidence must be available to the auditor for the confirmation). The exact turnover must be indicated (appropriate rounding possible). If the exact turnover is not disclosed ISCC will charge the fees based on the highest fee classification.*		€
00.01.29 (added)	Which certification scope(s) were dropped compared to the previous certification period?	☐ First Gathering Point ☐ Point of Origin ☐ Logistic Centre ☐ Trader ☐ Collecting Point ☐ Warehouse ☐ Central Office (Group of Farms/Plantations) ☐ Central Office (Group of Points of Origin) ☐ Processing Unit ☐ Trader with storage ☐ Final Product Refinement	
00.01.30 (added)	Is the invoicing contact the same as the company contact details above?		
00.01.31 (added)	Invoicing contact: Company name		
00.01.32 (added)	Invoicing contact: Street		
00.01.33 (added)	Invoicing contact: Street no.		
00.01.34 (added)	Invoicing contact: City, place		
00.01.35 (added)	Invoicing contact: Postal code		
00.01.36 (added)	Invoicing contact: Country		
00.01.37 (added)	Invoicing contact: Company VAT	Value-added tax number. Relevant for EU-based companies handling invoicing. Write NA if the invoicing company is not based in the EU. Each VAT starts with the EU country code, e.g., DE for Germany, BE for Belgium. After the country code, there is a number following a certain format for each country. For example, a German VAT number is DE123456789, a Belgium VAT number is BE1234567890, a Hungarian VAT	

	FA	number is HU12345678, while for Ireland, it is either IE1234567WA for companies or IE1234567FA for individuals.
00.01.38 (added)	Invoicing contact person: Salutation	
00.01.39 (added)	Invoicing contact: First name	
00.01.40 (added)	Invoicing contact: Family name	
00.01.41 (added)	Invoicing contact: Email	
00.01.42 (added)	Invoicing contact: Phone number (office)	Including country code.
00.01.43 (added)	Additional email addresses for processing invoices	Write NA if the company has no extra email account for receiving invoices
00.01.44 (added)	Indicate the time period for the reporting of materials declared as sustainable within the last certification period (basis for quantity-dependent fees calculation and invoicing, please see guidance for clarification).	DD.MM.YYYY – DD.MM.YYYY
00.02.	**Audit Specific Data**	
00.02.01	Name of Lead Auditor	
00.02.02	Name(s) of further auditors of the team	
00.02.03	Place of the Audit	☐ On-site ☐ On-site at the address where the daily operations take place (only applicable for traders/traders with storage) ☐ Remote
00.02.04	Date of the Audit	
00.02.05	Duration of the on-site audit, or duration of video call in case of remote audits (in hours, in digits) (split by duration spent on-site and remotely, where relevant)	Time of audit spent on-site: Time of audit spent remotely:
00.02.06	Name(s) of company representative(s) present during the audit	
00.02.07	Is the operational unit using relevant service providers or sub-contractors?	☐ yes ☐ no
00.02.08	Name(s) of relevant service providers/ sub-contractors (e.g. logistic providers, plant protection service providers, etc.)	
00.02.14	Sustainable output material(s) according to the ISCC CORSIA list of materials	
00.02.17	Are internal (on-site) or external (different address) storage facilities (e.g. warehouses, tank terminals, etc.) used to store sustainable material?*	☐ yes: internal storage facilities ☐ yes: external storage facilities ☐ no storage facilities
00.02.18	If external storage facilities are used, please indicate if they are covered by individual certification* (A list of all external storage facilities including address data (and certificate number if individually certified) must be provided to ISCC.)	☐ All external storage facilities are certified ☐ One or more storage facilities are not certified
00.02.19	If external storage facilities are used, please indicate the numbers of storage facilities.*	

00.02.20	What is the risk level applied for the sampling of storage facilities with regard to the compliance of the relevant ISCC CORSIA requirements?*	☐ Regular (risk level 1.0) ☐ Medium (risk level 1.5) ☐ High (risk level 2.0)
00.02.21	How many storage facilities have been audited based on a sample (individually certified storage facilities do not have to be included)*	
00.02.22	Are other sustainability certification system(s) used, in particular those systems which are recognized under CORSIA and EU RED II?	☐ yes ☐ no
00.02.23	If other sustainability certification systems are used, specify which other systems are used	
00.02.24	Overall risk level applied during the audit (risk level regarding documentation and sampling)*	☐ Regular (risk level 1.0) ☐ Medium (risk level 1.5) ☐ High (risk level 2.0)
00.02.25	Specify major risk indicator(s) that were identified for the audit*	
00.02.26	Tools and information sources used to determine risk factor*	
00.02.27	Risk level applied regarding a flawed documentation of the audited operational unit (i.e. risk level for traceability)	☐ Regular (risk level 1.0) ☐ Medium (risk level 1.5) ☐ High (risk level 2.0)
00.04.	**Point of Origin Requirements**	
00.04.01	Category of Point of Origin	☐ Company or Business (e.g. restaurants, industrial operations, other than refinery) ☑ Refinery[‡] ☐ Private Households ☐ Public Containers ☐ Public or Communal Collection Sites ☐ Landfill Operations
00.04.02	If the Point of Origin is a company or business or refinery, please specify the type of operation (e.g. restaurant, animal rendering plant, oil refinery, etc.)	*
00.04.03 (added)	Has the auditor verified that the Operational unit is not included in the list of Points of Origin excluded from certification as published on the ISCC website?	☑ yes ☑ no
00.04.04	Which type of waste, residue or by-product is produced by the point of origin? (Verify how the material is declared on delivery documents or waste transfer notes and if this is plausible).	
00.04.05 (adjusted)	Which option is used for declaring the life cycle emissions for the outgoing sustainable material?	☐ Default core life cycle emissions value ☐ Actual core life cycle emissions value (individually calculated)

[‡] A refinery is a production facility that converts/refines input materials into intermediate and/or end products (e.g. bio-oil refinery, edible oil refinery, sugar refinery)

* Not relevant for sample audits

	(Waste, residues and by-products are assumed to incur zero emissions at the production step of the life cycle, i.e. the point where the waste, residue or by-product occurs/is generated. Emissions generated during the collection, recovery, extraction, and processing of these wastes, residues, and by-products, however, must be included)	
00.04.06	Information on outgoing materials claimed as sustainable under ISCC CORSIA during previous certification period:*	

	List of materials declared as sustainable under ISCC CORSIA during previous certification period	Amount per outgoing sustainable material in previous certification period	
-			
-			mt
-			mt
-			mt
-			mt
-			mt

00.04.07 (added)	Total amount of outgoing material declared as sustainable under ISCC CORSIA during the indicated period§.				
	ISCC System	Total Amount		Amount in words	Start of period	End of period
	ISCC CORSIA		mt			

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§ The amount declared here should include all sustainable material dispatched under each respective scope from the certified operational unit, irrespective of the ownership. For sites certified under multiple scopes, please ensure that material is only declared for the scope(s) under which it was dispatched to ensure that the quantity dependent fee is issued for the correct amount of outgoing material. Only applicable for recertification audits under the respective ISCC Systems. Please note that this information is the basis to determine the quantity dependent fees. The period stated in the first recertification audit should cover from the beginning of the initial certification period until as close to the date of the most recent audit date as possible In subsequent audits the period should begin at the end of the period stated in the previous audit and end as close to the date of the most recent audit date as possible to ensure that all outgoing material from the operational unit is accounted for in the quantity dependent fees.

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
01.	**Management System**					
01.01.	**General Requirements (not applicable for points of origin audited as part of a sample)**					
01.01.01	Is the management system appropriate with respect to type, complexity and volume of the operations and takes risk factors into account?	Verify whether there is a management system in place. Verify whether the system covers sustainability requirements at all relevant operations. Verify if risk factors like expertise, education and training of employees and service providers, subcontractors are covered.	Documentation of the management system and interviews of personnel, intranet, QM system, QM handbook, internal risk assessment			
01.01.02	Have relevant information and documents been distributed to the competent employees, warehouses and service providers, subcontractors, customers and other interested parties?	Verify distribution lists and demand documents from personnel, warehouses, subcontractors and service providers.	Distribution list, emails, letters, relevant managements system documents			
01.01.03	Have employees been appointed who are responsible for the implementation, verification, development and updating of the ISCC CORSIA requirements at all critical control points?	Verify responsibility and authorization of appointed personnel regarding critical control points like incoming and outgoing materials, warehouse bookkeeping, weighbridge, logistics, sales and distribution, quality control, etc., Interview relevant personnel.	Organization chart, job and responsibility descriptions, QM system, distribution lists for internal guidelines, updating procedures			
01.01.04	Did trainings take place appropriate to the needs of the employees at critical control points?	Verify training material, course planning documents and whether the relevant employees participated in the training. Interview participants.	Training course planning, training documents, distribution lists, emails, participant lists, certificates			
01.01.05	Has an internal audit/inspection/assessment regarding the implementation of all relevant ISCC requirements taken place (relevant service providers and subcontractors have to be taken into account)?	Visual inspection of audit report (inspection should take place at least once a year). Verify if the audit report takes into account relevant service providers, subcontractors.	Report, action plan, progress report			
01.01.06 (added)	If required, have corrective and/or preventive measures been established?	Verify corrective and/or preventive measures that have been established.	Report, action plan, progress report			
01.01.07	Was the internal audit report reviewed by the organization's management?	Verify whether the management has reviewed the internal audit report (should take place at least once a year)	Review report, minutes, protocol, interview management personnel, QM system			
01.01.08	Are the internal processes documented appropriately?	Verify if the documentation includes e.g. process descriptions, main product(s) and by-products, waste and residues and losses within the process, flow charts etc.	Material flow charts, process descriptions. Production reports, organization charts, etc.			
01.01.09	Are sufficient procedure descriptions with respect to sustainability requirements available for all critical control points?	Verify procedures (e.g. regarding traceability, mass balance, LCA calculation etc.) at critical control points (e.g. raw material sourcing, conversion process, logistics of incoming and outgoing goods, inventory control, sales and	Material flow charts, standard operating procedures, job and responsibility descriptions, organization chart, contracts with service providers/ subcontractors			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		distribution, quality assurance, warehouse bookkeeping, weighbridge, etc.)				
01.01.10	Is the technical equipment and infrastructure available and in operation for the critical control points?	Verify whether weighbridges, flow meters, sensors, measuring devices etc. are available, fully functional and calibrated, in particular in the areas of site gate, silos, warehouse, conversion process, etc.	Weighbridge ticket, sensor display, computer system reports, display, computer reports regarding process parameters, filling status, etc.			
01.01.11	Are all necessary documents, records, reports, information and data according to ISCC CORSIA Document 203 available and accessible (please see list under Evidence/Documents)?	Documents should be requested prior to the audit. If certain documents (e.g. weighbridge tickets) are not available prior to the audit, availability (in a timely manner) must be ensured during the audit. Records (e.g. weighbridge tickets, contracts, etc.) must ensure a comprehensible link to products and deliveries. Please be aware that the documentation is the basis for the risk assessment to be conducted by the external (CB) auditor.	- Plant operation permit, plant layout plan, silo plan, tank plan, silo/warehouse capacity, tank capacity, - Weighbridge tickets, delivery notes, bill of lading, sustainability declaration/Proof of Sustainability or other documents for incoming and outgoing sustainable material, - Periodical reporting on opening and closing stock for incoming and outgoing sustainable and non-sustainable material, - List and corresponding contracts with relevant subcontractors, service providers (e.g. warehouses, dependent collectors, etc.), - Report and action plan of the last/previous external audit (n.a. during first certification), - Mass balance system/calculation, - List and corresponding contracts with all suppliers (including farms/plantations, points of origin and certified suppliers) and recipients of sustainable material, - Production report (periodically, annually) including processing and allocation factor (if not provided within life cycle emissions calculation) and description of waste/residues/by-products, losses and co-products (if relevant			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
			and applicable e.g. for processing units), - Written commitment by the management to comply with the requirements of the ISCC CORSIA system.			
01.01.12	Are all necessary documents, records, reports, information and data according to ISCC Document CORSIA 203 kept for at least five years?	Verify if documentation for five years is covered within the management system. Verify the oldest documents available (starting with the registration with ISCC).	ISCC registration, relevant documents, QM system			
01.01.13	Did the risk assessment regarding a flawed documentation of the audited site take place based on the documents, reports, information and data according to ISCC CORSIA Document 203?	Risk assessment to be conducted by the external (CB) auditor. The certification history with ISCC and other certification schemes (if applicable) has to be considered: 1. Regular risk: above-mentioned documents are accurately managed, up to date, complete and accessible without problems 2. Medium risk: above-mentioned documents are not managed accurately and are not accessible without problems 3. High risk: above-mentioned documents are not up to date and not complete. Note: The use of other certification schemes must be taken into account appropriately during the risk assessment (certification under multiple schemes at the same time may be one of the factors for a higher risk). The result of the risk assessment drives the audit intensity with respect to traceability, mass balance and documents to be verified during the audit: Regular risk: auditor must check a random document sample from three successive months Medium risk: auditor must check a random document sample from three successive months plus documents from one complete month High risk: auditor must check documents of three successive months completely	Documents required by ISCC, certificates, databases and registries of certification schemes, certification history			
01.01.14 (added)	If the operational unit is also certified under other sustainability certification schemes with comparable scopes at the time of the audit or has been certified in the twelve months prior to	Verify if the economic operator currently has valid certificates under other certification schemes with comparable scopes or had such certificates in the twelve months prior to the audit. For ISCC CORSIA	Certificates of other schemes, website/databases of other schemes. Quantity bookkeeping, mass balances, sustainability			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
	the audit, is all relevant information on the other certification schemes available to the auditor?	in particular those systems which are recognised under CORSIA and EU RED II are relevant. Verify the scopes of those certifications. Check if all relevant information is available, including mass balance data, sustainability declarations, life cycle emissions calculations, and that the auditing reports from previous audits are available.	declarations/delivery documents issued under other schemes, life cycle emissions calculations, audit reports			
01.01.15	Is it ensured that no hopping between certification schemes is performed with the intention to cover or conceal violations of other certification schemes?	Verify if the audited site has a history of certification under one (or more) recognized certification scheme(s). Check, which other sustainability certification schemes are currently being used or have been used within the previous 12 months. Check with the respective other certification scheme(s) if certificates have been withdrawn within the previous 12 months.	Certificates, databases and registries of certification schemes, interview with personnel			
01.01.16	Is it ensured, that the operational unit is currently (at the date of the audit) not suspended or excluded by another certification system (Particularly those recognized by ICAO in the framework of CORSIA)?	Check, which other sustainability certification schemes have been used within the previous 12 months. Check if certificates have been withdrawn within the previous 12 months. Verify that the operational unit is currently (at the date of the audit) not blacklisted by another sustainability certification scheme.	Certificates, databases and registries of certification schemes, interview with personnel			
01.01.17 (adjuste d)	Are documents and information treated as confidential and is it ensured thatthey are not made accessible to third parties?	Verify that no access of third parties to confidential documents, information, databases, etc. is possible by third parties.	Distribution lists, emails and access authorizations to data bases			
01.01.18 (adjuste d)	Is it ensured, that the system user has submitted to ISCC the ISCC CORSIA reporting template?	Every ISCC CORSIA certified economic operator has a reporting obligation to ISCC. In March of each year, ISCC will notify all ISCC CORSIA certified economic operators via e-mail correspondingly. ISCC will send a confirmation mail after the reporting template has been received by the economic operator. Verify if the system user has received the confirmation email from ISCC confirming that the reporting template was received.	Confirmation email from ISCC			
01.01.19 (adjuste d)	Is it ensured that the ISCC CORSIA reporting template has been submitted in due time and contained complete and truthful information?	Verify if the reporting template has been submitted to ISCC in due time. Reporting templates must be submitted to ISCC no later than 15 April (with reporting covering the previous calendar year).	Reporting template, confirmation email from ISCC			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		Verify the accuracy of the information submitted by the economic operator in the reporting template (e.g., in terms of which feedstocks certified, default or actual values used, etc.)				
01.01.20 (adjusted)	Are the current ISCC Terms of Use available?	Verify if the current ISCC Terms of Use are available. Note: Verification is solely for the purpose of improving compliance. Changes to the Terms of Use become binding for the System User in accordance with the relevant provisions of the Terms of Use.	Copy of the current current ISCC Terms of Use			
06.	**Point of Origin**					
06.01.	**General Requirements Point of Origin (for main and sample audits)**					
06.01.01 (added)	Is it ensured that the material collected is eligible for certification as a waste, residue or by-product material under ISCC CORSIA?	Verify if the material is eligible for certification as a waste, residue or by-product. Check if the material is included on the ISCC CORSIA list of materials. Check if the material is generated in a way that it meets the definition of the respective category as specified in ISCC CORSIA document 201-1, chapter 3. Check if the ISCC CORSIA list of materials specifies any conditions that apply in order for the feedstock to be eligible for certification (as an example, waste gases are only eligible if they have been flared before and are not diverted from an existing use).	ISCC CORSIA list of materials, ISCC CORSIA document 201-1, delivery documents			
06.01.02 (added)	If the raw material is tallow: Is it ensured that the tallow comes from cattle only?	Currently, only tallow from cattle is eligible for certification under CORSIA. Please note that other animal fats (lard, poultry) will become eligible soon and be communicated by ISCC accordingly.	Delivery notes, waste transfer notes, self-declarations, contracts, on-site visit (if necessary)			
06.01.03 (added)	If the raw material is waste gases: Is it ensured that the waste gases were previously flared without any energy recovered from them?	Currently, waste gases are only eligible for certification under CORSIA if they were previously flared without any energy recovered from them.	Delivery notes, waste transfer notes, self-declarations, contracts, on-site visit (if necessary)			
06.01.04	Is it ensured that the material is not produced or generated deliberately or intentionally contaminated or modified?	Check the process from which the material is generated. Check if the generated quantities correspond to the size and type of the point of origin and the sales realised at the point. Check if the quantities are comparable to points of origin of similar size and type.	Production reports, sales volume of main products, quantities of raw material used, incurring quantities of waste/residues, delivery documents, invoices, National legislation, Operating license of point of origin			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		Check if the point of origin could have produced the primary product(s) with generating less of the material or without generating the material. Verify if the raw material is not intentionally modified or transformed to waste e.g. by adding waste material to raw material (e.g. mixing virgin oil with waste oil). Check if there are incentives for the point of origin to "create" waste by an intentional contamination or modification of actual products. Check the plausibility of the amounts of the respective material generated e.g. by comparing the ratio between ("virgin") raw materials. (co-) products and waste or residues. Check how frequent the material is "disposed" or collected. Check if national requirements to avoid waste are complied with. Note: If the production/generation of a material is the result of a technical choice (e.g. by influencing the quantity or quality of the material) the production must be considered as deliberate.				
06.01.05	Is it ensured that the material is classified/declared correctly and truly?	Verify if the classification/declaration of the outgoing material is correct according to the ISCC CORSIA list of materials. Check what kind of waste, residue or by-product originates at the Point of Origin and how this is sold/declared towards recipients. Check respective documentation (e.g. operation license of the Point of Origin, waste transfer notes, delivery documents, etc.).	Waste codes, ISCC CORSIA list of materials, operation permit/license, health certificates, delivery documents, waste transfer notes			
06.01.06	Do the quantities provided to or collected by the collecting point correspond with the quantities documented by the collecting point?	Check the quantities delivered to or collected by the collecting point, on the basis of delivery notes, invoices, waste transfer notes etc. Compare the amounts with the size and type of the point of origin (plausibility check). Compare the result with the incoming quantities documented at the collector.	Delivery notes for incoming and outgoing material, invoices, conversion rates, waste transfer notes etc.			
06.01.07	Is it ensured that there is no indication or evidence for non-conformity or fraud?	Non-compliance or fraud includes but is not limited to the following examples:	Contracts, delivery documents, waste transfer notes, operation licenses/permit			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		- Intentional production or generation of waste or residues with the aim to sell this as waste, residue or by-product under ISCC CORSIA - False declaration of material, e.g. declaring tallow as UCO or declaring an actual product or co-product as a waste, residue or by-product Conduct a risk assessment to check if there are incentives to make false claims about the nature of the material (e.g. in the contractual basis between the Point of Origin and the Collecting Point). Further risk indicators are included in chapter 4.2.1 of the ISCC CORSIA Document 204.				
06.02.	**Requirements for Company/ business (commercial points of origins), Public/ communal collection centre (for main and sample audits)**					
06.02.01	Are relevant documents or evidence available that demonstrate compliance with the ISCC CORSIA requirements?	Check if relevant documents/evidence are available and accessible during the audit	Signed ISCC CORSIA self-declaration for waste/residues (copy) Contract with the Collecting Point Documents about incoming raw material (invoices, delivery notes etc.) Delivery notes for outgoing waste/residues Operation permit/license			
06.02.02	In case of a sample audit: Did the point of origin sign the ISCC self-declaration before the first batch of materials was collected?	Compare the date on the self-declaration with the date of the first delivery.	ISCC (CORSIA) self-declaration, delivery notes			
06.02.03	Is the amount of input material (raw materials) documented and does it correspond to the amount of output (waste/residue) material?	Check if the amounts of input and output material (including products, co-products and waste/residues) are documented and can be checked. Verify if it is possible to distinguish between main product, co-product and waste/residue/by-product.	Production reports, process description, conversion rates			
06.02.04	In case of Used Cooking Oil (UCO): Is it ensured that the oil has actually been used to cook food for human consumption and that no "virgin" oil is declared or sold as UCO?	Verify that the oil has been used to prepare food. Check if the amounts of UCO are plausible with the type and size of the business and the amount of food prepared. Check the types and amounts of oil used. Check if vegetable oils and fats are used within the usual conditions. The following criteria have to be considered, among others:	Amount of fresh oil used, QMS, process descriptions, technical descriptions of deep fryers, invoices for fresh oil, oil change/oil refill rate			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity Yes	Conformity No
		- Usage in the gastronomic or in the industrial sector - Ratio of the surface and the depth of the deep fryer Different fat absorption rates of food - Addition of other additives Verify how often the used oil is exchanged/replaced and collected.				
06.02.04 (added)	In case of Used Cooking Oil (UCO): Is it ensured that an unusually short usage of vegetable fats and oils (e.g. in order to declare these fats and oils as used cooking oil) does not take place?	Verify that an unusually short usage of fats or oils does not take place (e.g. in order to declare these fats and oils as used cooking oil). Check if vegetable oils and fats are used within the usual conditions. The following criteria have to be considered, among others: - Usage in the gastronomic or in the industrial sector - Different thermal resilience or capacity of the vegetable fats and oils - deep-frying quantities - Addition of fresh fat and oil - Different fat absorption rates of food - Addition of other additives Verify how often the used oil is exchanged/replaced and collected.	Amount of fresh oil used, QMS, process descriptions, technical descriptions of deep fryers, , invoices for fresh oil, oil change/oil refill rate			
06.03.	**Requirements for Public containers (for main and sample audits. Not applicable for other types of Points of Origin)**					
06.03.01	Is it ensured that the public container exists?	Verify on site if the container exists at the respective location.	On-site visit			
06.03.02	Are appropriate measures established preventing contamination of the environment?	Verify if measures are implemented to prevent or reduce the risk of contamination (e.g. the container is located on a sealed surface to prevent waste oils to contaminate soil or ground water in case of spillage/leakages). Verify if applicable regulations e.g. by competent authorities are abided by (if applicable).	On-site visit			
06.03.03	Does the container show instructions, clearly indicating the type of material which can be disposed in the container and how to act in case of spillage/ leakage?	Verify if the container contains appropriate instructions, signs and declarations.	On-site visit, signs, instructions			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity Yes	Conformity No
06.03.04	Do the characteristics of the surrounding neighborhood support the amount of material collected from the container?	Verify plausibility of the amounts by comparing the location of the container with the surrounding neighborhood / area. Relevant factors might include: number of houses and inhabitants, proximity to the container, establishment of the collection system, frequency of collection from the specifc container	On-site visit			
06.04.	**Traceability (only applicable for individually certified Points of Origin. Not relevant for sample audits)**					
06.04.01	Is ensured that the list of recipients of sustainable materials contains relevant information?	Check whether name, address of recipients are available.	List of recipients			
06.04.02	Does the information and quantities from weighbridge tickets, delivery notes, sustainability declarations or proofs of sustainability of the incoming and outgoing sustainable material match with the information from the reporting system of the company?	Compare information and quantities of the reporting with the related incoming/ outgoing weighbridge tickets, delivery notes or sustainability declarations. Deviations up to 0,5% are acceptable. Deviations above 0,5% will require explaining documentation (e.g. weight loss due to drying/ cleaning documented by drying protocols etc.)	Quantities from delivery notes, weighbridge tickets and reporting system, documentation of all deviations > 0,5%			
06.04.03	Are the quantities of the incoming and outgoing deliveries of sustainable material consistent with the amounts stated in the contracts related to those deliveries?	Compare quantities from reporting with contract details. Take into account that contract quantities can be split into several batches or that one batch may relate to different contracts. Verify if amounts are consistent.	Delivery documentation, contracts, reporting system			
06.04.04	Do the delivery notes or sustainability declarations for outgoing sustainable material comply with the ISCC CORSIA requirements? Is the information consistent with information in the reporting system? Indicate uniquely under „Findings" which delivery notes, sustainability declarations or proofs of sustainability have been verified during the audit (e.g. statement of unique document number and date). Indicate uniquely which delivery notes, sustainability declarations or proofs of sustainability have been verified during the audit (e.g. statement of unique document number and date):	Verify whether the documents contain the following information: - Name and address of the supplier - Name and address of the recipient - Related contract number - Date of physical dispatch of the sustainable material - Name of the certification system and certificate number of the certified supplier - Unique number of sustainability declaration - Type of outgoing sustainable material (waste, residue or by-product) - Country of origin of the feedstock (in case of waste/residue/by-product the country where the waste/residue/by-product originated from) - Chain of Custody information: Physical segregation or mass balance	Delivery notes, weighbridge tickets, sustainability declarations, proofs of sustainability for outgoing sustainable material, reporting system	**Indicate uniquely which delivery notes, sustainability declarations or proofs of sustainability have been verified during the audit (e.g. statement of unique document number and date):**		

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity Yes	Conformity No
		- Quantity of outgoing sustainable material (in metric tons or m3 at 15°C) referring to dry material or indicating moisture content - One of the two options of life cycle emission information Option 1: Use of default core life cycle emissions value (if available under CORSIA) Option 2: Use of actual life cycle emissions value Note for Option 2: For waste/residues/by-product-based materials emissions for life cycle step 1 ("production") are assumed to be zero. Emissions generated during the collection, recovery, extraction, and processing of these wastes, residues, and by-products, however, must be included				
06.04.05	Is it ensured that outgoing deliveries of sustainable material are covered by the validity period of the operational units' certificate? (only applicable in case of a re-certification)?	Compare the "oldest" and the "most recent" delivery note with the validity period of the certificate of the operational unit? Verify if all deliveries of sustainable material have been covered by a valid certificate.	Delivery documents, certificate, Proofs of sustainability, sustainability declarations			
06.04.06	Is it ensured that for one batch of sustainable material not more than one sustainability declaration is issued?	Verify that not more than one sustainability declaration has been issued for one batch of outgoing material.	Sustainability declarations, Delivery notes, Collection reports,			
06.04.07	If sustainability declarations are issued or transferred within (electronic traceability databases) is ensured that the amounts in the database are backed with respective documentation?	Check the accounts of electronic databases used. Verify if the amounts handled within such databases are backed by respective documentation (e.g. delivery documents, contracts, etc.).	Database accounts, contracts, delivery documents			
06.04.08	In case traceability databases are used, is ensured that the amounts put into the databases are correct and that batches are not sold double (e.g. with electronic sustainability declaration and an additional paper document).	Check all relevant database accounts. Compare the amounts in the database with the amounts produced, the amounts sold and (if applicable) the mass balance.	Database accounts, production reports, delivery documents, sustainability declarations			

No.	No. of Requirements	Finding	Voluntary Improvement Measure	Fully Implemented	Partially Implemented	Not (yet) Implemented
Voluntary Improvement Measures and Best Practices						
1						
2						
3						
Remarks, observations of best practices and suggestions for voluntary improvement **(Voluntary information, will also be included in the Summary Audit Report)**						

No.	No. of Requirements	Non-Conformity/ Finding	Action/Measure	Implementation of Mandatory Measure **until when** (within 40 days)	Measure implemented	
Mandatory Improvement Measures						
					No	**Yes**
1						
2						
3						
4						
5						
6						

_____
Place, Date, Signature Auditor

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

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