**[cb\_name]**

**Evaluation of [company\_name]**

**Compliance with the SBP Framework: Audit checklists for REDII scheme**

Choose audit type here

**Audit date:** Click here to enter an audit date

www.sbp-cert.org

![](data:None;base64...)

Checklist to be used by auditors together with the CB Public Summary Report Template Version 1.6 for evaluation of SBP REDII requirements.

This checklist is confidential.

*For further information on the SBP Framework and to view the full set of documentation see* [*www.sbp-cert.org*](http://www.sbp-cert.org)

*Document history*

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# Scope of the SBP REDII scheme

|  |  |  |
| --- | --- | --- |
| **Scope Item** | **Check all that apply to the Certificate Scope** | **Change in scope** (N/A for Assessments) |
| Primary Activity (biomass producer, trader, end-user): |  | [ ]  |
| Approved SBP REDII Normative Documents:  |  | [ ]  |
| Products (wood chips, pellets): |  | [ ]  |
| Feedstock types (primary, secondary, tertiary): |  | [ ]  |
| Feedstock origin (countries): |  | [ ]  |
| SBP-endorsed REDII Level A Regional Risk Assessments used – sustainability criteria (countries): |  | [ ]  |
| SBP-endorsed REDII Level A Regional Risk Assessments used – LULUCF criteria (countries): |  | [ ]  |
| Company’s own REDII Level B Risk Assessments used – sustainability criteria (countries): |  | [ ]  |
| Company’s own REDII Level B Risk Assessments used – LULUCF criteria (countries): |  | [ ]  |
| Chain of custody systemimplemented (physical segregation, mass balance): |  | [ ]  |

## Description of the company

*Click here to provide a concise description of the company*

## Detailed description of the Chain of Custody system

*Click here to provide a detailed description of the Chain of Custody system*

# Evaluation process

## Timing of evaluation activities

|  |
| --- |
| **Audit Level of Effort (LoE)**  |
| **Activity**  | ***Auditors*** | **Auditor hours** |
|  |  |  |
|  |  |  |
|  |  |  |
| **Audit Schedule**  |
| **Activity**  | **Location** | **Auditor name** | **Date/time** |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
| **Auditor qualification** |
| **Auditor name** | **Role** | **Qualification** |
|  |  |  |
|  |  |  |

## Description of evaluation activities

*Click here to provide a detailed description of evaluation activities*

## Sampling methodology

*Click here to provide a detailed description of sampling methodology*

## CB stakeholder engagement and feedback (if applicable)

*Click here to provide a detailed description of CB stakeholder engagement and provided feedback*

# Review of SBP-endorsed Level A risk assessments

[ ]  Check if section is not applicable

## Overview of SBP-endorsed Level A risk assessments

*Click here to provide a detailed overview of used SBP-endorsed Level A risk assessments (the harvesting criteria are complied with by complying with the national or subnational legislation applicable in the area of harvest, as well as monitoring and enforcement systems).*

*Please provide the reference to the official SBP-endorsed REDII Level A risk assessment documents.*

*NOTE: National/sub-national level risk assessment (Level A) shall not be developed by Biomass Producers and is provided by SBP.*

*If any sustainability criteria is designated as specified risk at the national/sub-national level (Level A risk assessment does not indicate low risk for all indicators) or there is no official national/sub-national (Level A) risk assessment available yet, the Biomass Producer shall implement the risk assessment and, if necessary, risk mitigation on a forest sourcing area level (Level B). Go to section 4 below.*

*It is also possible that SBP will provide a level A risk assessment for harvesting criteria but not for LULUCF criteria, or vice versa. In this case, the Biomass Producer may use Level A risk assessment for harvesting criteria and Level B risk assessment for LULUCF criteria, or vice versa. This must be clearly described in the report.*

## Summary of risk indicators and conformance at Level A

|  |  |
| --- | --- |
| *Click here to enter the country/region* |  |
| **Indicator** | **Risk designation**  |
| **Sustainable harvesting criteria, Article 29(6)**  [ ]  Level A risk assessment is not available |
| (i) The **legality** of harvesting operations | [ ]  Low [ ]  Specified |
| (ii) Forest **regeneration** of harvested areas | [ ]  Low [ ]  Specified |
| (iii) That areas designated by international or national law or by the relevant competent authority for **nature protection** purposes, including in wetlands and peatlands, are protected | [ ]  Low [ ]  Specified |
| (iv) That harvesting is carried out considering maintenance of **soil quality and biodiversity** with the aim of minimising negative impacts | [ ]  Low [ ]  Specified |
| (v) That harvesting maintains or improves the **long-term production capacity** of the forest | [ ]  Low [ ]  Specified |
| **LULUCF criteria, Article 29(7)**  [ ]  Level A risk assessment is not available |
| Country is Party to the **Paris Agreement** and |  |
| a) has submitted a **nationally determined contribution** (NDC), under the 2015 Paris Agreement on Climate Change following the 21st Conference of the Parties to the United Nations Framework Convention on Climate Change, that meets the following requirements:i. the NDC integrates the agriculture, forestry and land use sectors, either combined as one agriculture, forestry and other land use (AFOLU) sector, or as agriculture and LULUCF sectors separately;ii. the NDC explains how the agriculture, forestry and land use sectors have been considered in the NDC;iii. the NDC counts the emissions and removals from the agriculture, forestry and land use sectors against the country’s overall emission reduction target, including emissions associated with harvesting of forest biomass; OR | [ ]  Low [ ]  Specified |
| b) there are **national or sub-national laws**, applicable to the area of harvest, to conserve and enhance carbon stocks and sinks in forests. In addition, evidence shall be provided that the reported LULUCF sector emissions do not exceed removals on average over the ten years preceding the harvesting of the forest biomass and that carbon stocks and sinks are conserved or enhanced between the last two successive ten-year periods preceding the harvesting of forest biomass. | [ ]  Low [ ]  Specified |

# Review of company’s Level B risk assessments

[ ]  Check if section is not applicable

## Overview of company’s Level B risk assessments

*Click here to provide an overview of company’s Level B risk assessments (demonstrated through management systems applicable to the forest sourcing area level).*

*Auditor shall evaluate that Biomass Producer followed steps provided in Annexes C and D of SBP Framework Instruction Document REDII: Bridging requirements of the SBP scheme for meeting REDII.*

## Risk indicators and conformance evaluation

|  |  |  |
| --- | --- | --- |
| *Click here to enter the country/region* |  |  |
| **Indicator** | **Auditor findings**  | **Conformance** |
| **Harvesting criteria, Article 29(6)**  [ ]  Section N/A, Level A risk assessment is available and all indicators are low risk |
| Biomass Producer shall demonstrate that harvesting criteria have been complied with through management systems that are in place and implemented at the level of the sourcing area. To that end, Biomass Producers shall provide accurate, up-to-date, and verifiable evidence of the following elements: | **Guidance**Please provide a detailed description of following elements:• Relevant company’s management system and risk mitigation activities • Reviewed documents and records• Field visits• NCs identified | [ ]  Yes [ ]  No |
| a) The **spatial boundaries of the sourcing area** for which compliance needs to be demonstrated, and on which management systems referred to in point (b) apply, including by means of geographical coordinates, plots or parcels. |  | [ ]  Yes [ ]  No |
| b) Management systems applicable to the sourcing area ensuring that: |  | [ ]  Yes [ ]  No |
| i. the **legality of harvesting operations**, including by ensuring the compliance of harvesting with the due diligence system defined in article 6 of Regulation (EU) No 995/2010 of the European Parliament and of the Council; |  | [ ]  Yes [ ]  No |
| ii. **forest regeneration** is carried out in a manner that at least maintains the quality and quantity of the harvested forest areas, including by ensuring that the forest is allowed a regeneration period of at least five years after the harvesting operation; and there is no biodiversity degradation in the regenerated forest area, including that primary forests and natural or semi-natural forests are not degraded to or replaced with plantation forests. That shall be proven by using, inter-alia, forest management plans, operational protocols, environmental impact assessments, and results of relevant compliance audits and inspections; |  | [ ]  Yes [ ]  No |
| iii. forest biomass does not originate from areas designated for **nature protection**, including wetlands and peatlands, unless there is evidence that the harvesting of forest biomass activities does not conflict with the protection objectives of the designated areas. That shall be proven by using, inter-alia, international and national databases, official maps, forest management plans, operational protocols, harvesting protocols, satellite imaging, environmental impact assessments, and official logging permits including conditions or restrictions ensuring that there is no conflict with the relevant nature protection objectives, and results of relevant compliance audits and inspections; |  | [ ]  Yes [ ]  No |
| iv. forest harvesting is carried out in a way that aims at least at **preventing negative impacts on soil quality and biodiversity**. To that end, the relevant risks associated with forest biomass harvesting shall be identified in advance. Unless otherwise duly justified by national, sub-national or local forest management guidelines, the following appropriate mitigation actions shall be implemented, including no harvesting of stumps and roots; no harvesting on vulnerable soils; harvesting is carried out through logging systems minimising impacts on soils quality, including avoiding soil compaction; harvesting is carried out in a way that minimises impacts on biodiversity features and habitats, including plants and animals protected under international or national legislation; a locally appropriate quantity and assortments of deadwood is left in the forest; clear-cuts are minimised; and harvesting avoids extraction of needles and leaves, where appropriate. Those mitigation actions shall be proven by providing, inter-alia, international and national databases, official maps and satellite imaging, forest management plans, operational protocols, and harvesting protocols, results of relevant compliance audits and inspections. |  | [ ]  Yes [ ]  No |
| v. the harvest maintains or improves the **forest’s long-term production capacity**. This includes ensuring that annual felled timber amounts do not exceed net annual increment in the relevant sourcing area on average within the five-year period prior to the harvesting intervention, unless different amounts are duly justified in order to enhance the future production capacity of the forest; or because of documented forest pests, storms or other natural disturbance. That shall be proven by using, inter-alia, public or private forest inventory data. |  | [ ]  Yes [ ]  No |
| **LULUCF criteria, Article 29(7)**  [ ]  Section N/A, Level A risk assessment is available and all indicators are low risk |
| Biomass Producer shall ensure that carbon stocks and sinks levels in the forest are maintained or strengthened over the long-term. Biomass Producer shall provide accurate, up-to-date, and verifiable evidence in accordance with the following requirements: | **Guidance**Please provide a detailed description of following elements:• Accurate, up-to-date, and verifiable evidence in accordance with points a-e below• Reviewed documents and records• NCs identified | [ ]  Yes [ ]  No |
| a) identify the **spatial boundaries of the sourcing area** for which compliance needs to be demonstrated, for instance by means of geographical coordinates, plots or parcels, including stands and tracts of land; and identify the relevant forest carbon pools, including aboveground biomass, belowground biomass, litter, deadwood and soil organic carbon. |  | [ ]  Yes [ ]  No |
| b) calculate the **average forest carbon stocks and sinks over a historical reference period** with the purpose of establishing a benchmark for the comparison of maintenance or strengthening of forest carbon stocks and sinks of a sourcing area. Economic operators shall use the reference period of 2000-2009, or another period of similar length and as close as possible to 2000-2009 to facilitate the use of forest inventory data or to mitigate the impacts of natural disturbances or other extreme events. The economic operators shall duly justify the choice of their reference period. The economic operator shall estimate reference values for all relevant carbon pools individually identified pursuant to point (a). |  | [ ]  Yes [ ]  No |
| c) describe the **scenario of the expected forest management** practices in a sourcing area for a **projected long-term period**, covering at least 30 years after the harvesting event from which biomass is sourced. That scenario shall be constructed on the basis of the forest management practices in a sourcing area documented for the historical reference period, or on existing forest management plans or other verifiable evidence; |  | [ ]  Yes [ ]  No |
| d) estimate the **average carbon stocks and sinks of the sourcing area over the projected long-term period**, covering at least 30 years, or more years depending on the forest growth rate, after the harvesting of the forest biomass. In order to ensure comparability with the historical reference period, those estimates shall use the same carbon pools, data and methods referred to in points (a) and (b). Where economic operators are not able to quantify one or more of the pools identified pursuant to point (a), they shall provide due justification; |  | [ ]  Yes [ ]  No |
| e) **compare** the average carbon stock and sinks in the relevant forest sourcing area of the projected long-term period with the forest carbon stocks and sinks of the historical reference period. If the average forest carbon stocks and sinks of the projected long-term period are equal to or higher than the average forest carbon stocks and sinks of the historical reference period, the forest biomass is in compliance with the LULUCF criteria at the forest sourcing area level. Economic operators shall put in place adequate monitoring and verification systems of the actual development of carbon stock and sinks in demonstrated compliance with the requirements set out in this article. |  | [ ]  Yes [ ]  No |

# Review of conformance with REDII Article 29(1) – Exemption for wastes and residues

## Evaluation of requirements

The following section summarises the Biomass Producer’s conformance with REDII requirements for waste and residues (i.e., secondary and tertiary feedstock). This checklist is directly based on section 7 of the SBP Framework Instruction Document REDII: Bridging requirements of the SBP scheme for meeting REDII.

**SBP REDII Instruction Document requirement numbers are identical with the checklist numbers below. Additional guidance for auditors is provide with blue text.**

|  |  |
| --- | --- |
| **Requirement** | **Conformance**  |
| ***7.1 Verification and monitoring of suppliers*** |
| 7.1.1 The BP shall conduct a verification process for its suppliers of secondary and tertiary feedstock to determine whether this feedstock is eligible for the exemption per the REDII Article 29 (1). The systems used by BP are accurate, reliable, and protected against fraud, including verification ensuring that process was not deliberately modified to produce additional residue or waste material.Guidance for auditor:* Describe the verification process conducted by the BP
* How it is checked that the material was not produced intentionally and the production process was not deliberately altered to produce additional secondary or tertiary material
* Add reference to reviewed exhibit files (e.g., document procedure) and attach them to the report
 | Yes [ ]  No [ ]  |
| **Findings:**  |
| 7.1.2 Verification shall include the following elements:a) For each supplier, the BP shall define the necessary evidence, actions and record keeping procedures to show that feedstock received complies with the SBP definitions of secondary and tertiary. These records shall specify:i. Name and address of the supplierii. Type of supplier (e.g., sawmill, furniture factory, trader)iii. Classification of the feedstock as secondary or tertiaryiv. Description of the feedstock (e.g., wood chips, sawdust, shavings, offcuts)v. Level of control required (e.g. visual inspection upon receipt, supplier audits – see 7.2 and 7.3).vi. Self-declaration that the feedstock qualifies as processing residue or waste according to the REDIIb) The BP shall monitor the compliance of its suppliers with SBP definitions and purchase specifications and shall have a contingency plan to cater for non-compliant feedstock or documentation. For example, the BP might classify feedstock as non-eligible input for SBP products, request correction of purchase documents, or invalidate suppliers temporarily or permanently.Guidance for auditor:* Evaluate that all required records are maintained.
* Review a sample of self-declarations
* Review a sample of delivery documents
* Describe the contingency plan (e.g., physical segregation)
* Add reference to reviewed exhibit files and attach them to the report
 | Yes [ ]  No [ ]  |
| **Findings:**  |
| **7.2 Feedstock inspection and classification upon receipt** |
| 7.2.1 Upon receipt, all secondary and tertiary feedstock shall be subject to visual inspection and shall be classified into secondary and tertiary feedstock.Guidance for auditor:* Is system implemented and effective?
* How did auditor evaluate that?
 | Yes [ ]  No [ ]  |
| **Findings:**  |
| 7.2.2 For all secondary and tertiary feedstock received, the legal owner shall retain documentary evidence that the feedstock comply with SBP definitions. Different types of evidence shall be retained for inspection by the Certification Body, including feedstock samples, pictures, quality analysis reports, invoices, delivery notes and/or shipping documents, depending on the feedstock concerned.Guidance for auditor:* Evaluate a sample of documentary evidence
* Add references to exhibit files and attach them to the report
 | Yes [ ]  No [ ]  |
| **Findings:**  |
| 7.2.3 In cases where adequate evidence for the classification of feedstock as secondary and tertiary feedstock is not available at the point of receipt, the BP shall include the supplier in the supplier audit as described in section 7.3 (below). | Yes [ ]  No [ ]  |
| **Findings:**  |
| 7.2.4 In cases where feedstock received does not comply with purchase specifications and/or the quantities stated on the invoices are incorrect, the legal owner shall take immediate corrective actions, as required in clause 7.1.2 b (above). These actions shall be recorded and communicated to the CB during the annual audit.Guidance for auditor:* Is relevant procedure developed and implemented?
* Were there case when it had to be used?
 | Yes [ ]  No [ ]  |
| **Findings:**  |
| **7.3 Supplier audit for secondary and tertiary feedstock** |
| 7.3.1 The legal owner shall perform annual or more frequent on-site audit of the suppliers as part of the supplier audit for secondary and tertiary feedstock (including overseas suppliers) based on a justified sampling approach.Guidance for auditor:* Is relevant procedure developed and implemented?
* What is the sampling approach?
* Review a sample of on-site audit records
 | Yes [ ]  No [ ]  |
| **Findings:**  |
| 7.3.2 Traders or sales offices that do not take physical possession of secondary or tertiary feedstock, and which do not alter, store or re-package the feedstock may be verified remotely through desk audits. | Yes [ ]  No [ ]  |
| **Findings:**  |
| 7.3.3 The legal owner may contract another external, suitably qualified party to operate the supplier audit. | Yes [ ]  No [ ]  |
| **Findings:**  |
| 7.3.4 In cases where the supplier selected for sampling sells secondary or tertiary feedstock that were previously collected, classified and traded by other companies or sites, the complete supply chain of these feedstock shall be audited back to the point where the classification as secondary or tertiary can be demonstrated through objective evidence.Guidance for auditor:* Is this indicator applicable?
* Describe the feedstock supply chain and point of reclamation
 | Yes [ ]  No [ ]  |
| **Findings:**  |
| 7.3.5 For all feedstock supplied to it by the supplier under audit, the BP shall evaluate and verify documents and other evidence regarding the quantity, quality and compliance with SBP definitions of secondary and tertiary feedstock, including: a) Supplier’s instructions or procedures put in place to control and classify the secondary and tertiary feedstock b) When applicable, training or instructions provided to the supplier’s personnel in relation to classification and control of secondary and tertiary feedstock c) Registers establishing feedstock origin (e.g. photographs, addresses of demolished buildings, invoices).Guidance for auditor:* Describe the procedure of the BP
* Describe the actual implementation
 | Yes [ ]  No [ ]  |
| **Findings:**  |
| 7.3.6 A declaration from the supplier, even if part of the contractual agreement, is not considered sufficient proof of origin and feedstock category. However, it can be used as additional evidence to demonstrate compliance of the feedstock with SBP definitions. | Yes [ ]  No [ ]  |
| **Findings:**  |
| 7.3.7 The BP shall document supplier audits, including a record of audit date, findings, names and qualifications of auditors and examples of any evidence concerning classification of feedstock.Guidance for auditor:* Evaluate a sample of audit records
* Were audits designed and implemented according to the requirements?
* Add references to audit records and add them as exhibits to the report
 | Yes [ ]  No [ ]  |
| **Findings:**  |

## Suppliers of secondary and tertiary feedstock

For large number of reclaimed material suppliers (more than 10 suppliers), the table below may be replaced with a separate exhibit file if it contains all the required information in a similar format. If this option is used, then refer to Exhibit # <enter exhibit number>

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Supplier name** | **Address** | **Supplier activity**(e.g., sawmill, , furniture factory, trader) | **Feedstock category**(e.g., *secondary, tertiary*) | **Feedstock description**(e.g., *woodchips, sawdust*) | **Level of control required**(e.g., visual inspection upon receipt, supplier audits) | **Self-declaration signed**  |
|  |  |  |  |  |  | [ ]  |
|  |  |  |  |  |  | [ ]  |
|  |  |  |  |  |  | [ ]  |
|  |  |  |  |  |  | [ ]  |
|  |  |  |  |  |  | [ ]  |

## CB auditing of suppliers

[ ]  Check if section is not applicable. (*Supplier(s)* not evaluated by CB for this audit.)

|  |
| --- |
| ***Guidance for evaluation of suppliers by CB*** |
| *When auditing Biomass Producer that uses processing residues or waste feedstock, the auditor shall conduct audits of the feedstock suppliers to confirm that Biomass Producer system for feedstock verification is effective.* |
| *As a minimum, a sample of the square root of the number of processing residues and waste feedstock suppliers (or 10% whichever is higher) shall be audited individually annually and increased depending on the level of risk. The sample must be representative of the whole group and determined using a combination of risk and random selection (random selection must be used to select a minimum of 25% of the sample). The suppliers selected for audit should vary from year to year. The verification can be undertaken remotely, unless there is doubt concerning the existence of the point of origin and/or feedstock definition.* |
| *As additional guidance, in the context of a sawmill or secondary processor, auditors should check that processing facilities are producing an expected ratio of any main product (e.g., timber) to processing residues (e.g., wood chips, sawdust and cutter shavings), thereby checking that the process was not deliberately modified to produce additional residue material. The auditor should have access to historical data to be able to determine that the ratio of process streams has not materially changed over time. The deliberate or intentional production of waste or residues violates the requirements of REDII and shall be considered a major non-conformity. It is the responsibility of the auditor to determine whether a material is a waste or residue at the point in the supply chain that the material originates.* |
| *Biomass producers are required to submit a list of all points of origin that have signed a self-declaration, and their indicative volume of waste or residue (secondary or tertiary feedstock) that they can supply, to the auditor prior to the audit of the collecting point. The auditor shall verify the existence of and volume supplied from at least the square root of the points of origin on the list. The verification can be undertaken remotely, unless there is doubt concerning the existence of the point of origin.* |

|  |  |
| --- | --- |
| **Supplier(s) Evaluated by CB** | **Brief description of CB evaluation** |
|  |  |
|  |  |
|  |  |

# Review of conformance with REDII mass balance requirements

The following section summarises the company’s conformance with REDII requirements for use of a mass balance system for making claims on REDII-compliant biomass. This checklist is directly based on section 8 of the SBP Framework Instruction Document REDII: Bridging requirements of the SBP scheme for meeting REDII.

**SBP REDII Instruction Document requirement numbers are identical with the checklist numbers below. Additional guidance for auditors is provide with blue text.**

|  |  |
| --- | --- |
| **Requirement** | **Conformance**  |
| ***8.1 General requirements*** |
| 8.1.1 The organisation shall establish and document its commitment to implement and maintain the mass balance requirements. The commitment of the organisation shall be made available to its personnel, suppliers, clients and other stakeholders.Guidance for auditor:* Was a commitment established and documented?
* Is it publicly available?
* Add a reference to the exhibit file
 | Yes [ ]  No [ ]  |
| **Findings:**  |
| 8.1.2 The organisation shall have written procedures and/or work instructions or equivalent to ensure the implementation of all elements of the mass balance requirements. This shall include at minimum the following: * Complete and up to date procedures covering the implementation of all the elements of the supply chain model requirements.
* Complete and up to date records and reports that demonstrate compliance with the supply chain model requirements (including training records).
* Identification of the role of the person(s) having overall responsibility for and authority over the implementation of these requirements and compliance with all applicable requirements. This person(s) shall be able to demonstrate awareness of the economic operator’s procedures for the implementation of this document.

Guidance for auditor:* Are documented procedures or equivalent available?
* Are all relevant requirements covered?
* Add a reference to the exhibit file
 | Yes [ ]  No [ ]  |
| **Findings:**  |
| 8.1.3 The organisation shall maintain accurate, complete, up-to-date and accessible records and reports covering all aspects of the mass balance requirements. Retention times for all records and reports shall be a minimum of five (5) years. This includes e.g. but is not limited to purchase and sales documents, production records and volume summaries, records of internal procedures and changes thereof, records on training of personnel, records of internal audits. The system for recording data and documents (e.g. software) shall be adequate to the complexity of the organisation.Guidance for auditor:* Evaluate the procedure for retention of records
* Review a sample of records and add references to the exhibits
 | Yes [ ]  No [ ]  |
| **Findings:**  |
| 8.1.4 The organisation shall enter all requested information in the Union database as soon as the database starts operation (refer to Section 7.5). | Yes [ ]  No [ ]  |
| **Findings:**  |
| 8.1.5 The organisation shall have a training plan covering mass balance requirements, which is subject to on-going or at least annual review. Appropriate training shall be provided by the organisation for personnel carrying out the tasks critical to the effective implementation of the mass balance requirements. Training shall be specific and relevant to the task(s) performed. Records of participants and content shall be maintained.Guidance for auditor:* Was a training plan established?
* Add references to a sample of reviewed training records
* Interview personnel to evaluate the effectiveness of the training
 | Yes [ ]  No [ ]  |
| **Findings:**  |
| 8.1.6 The organisation shall conduct an annual internal audit to determine whether the organisation:* Conforms to the mass balance requirements.
* Effectively implements and maintains the standard requirements within its organisation. Any non-conformities found as part of the internal audit shall direct corrective actions to be taken. The outcomes of the internal audits and all actions taken to correct nonconformities shall be subject to management review at least annually. The organisation shall maintain the internal audit records and reports.
* Corrective actions taken as a result of any nonconformities identified in the internal audit shall be documented, including dates and descriptions of actions taken to resolve them.
 | Yes [ ]  No [ ]  |
| **Findings:**  |
| 8.1.7 The procedure for the annual internal audit process shall be documented. | Yes [ ]  No [ ]  |
| **Findings:**  |
| **8.2 Input claims and purchasing** |
| 8.2.1 The organisation shall ensure the quantity of physical inputs are monitored and documented.Guidance for auditor:* Describe the system for monitoring and registration of feedstock
* Add references to a sample of reviewed delivery records
 | Yes [ ]  No [ ]  |
| **Findings:**  |
| 8.2.2 The organisation shall ensure only eligible inputs are used in SBP REDII-compliant biomass.Guidance for auditor:* Describe the system how this is ensured
 | Yes [ ]  No [ ]  |
| **Findings:**  |
| 8.2.3 Primary feedstock used in production of SBP REDII-compliant biomass shall be verified following Section 6 of the SBP instruction document. | Yes [ ]  No [ ]  N/A [ ]  |
| **Findings:**  |
| 8.2.4 Secondary and tertiary feedstock used in production of SBP REDII-compliant biomass shall be verified following Section 7 of SBP instruction document. | Yes [ ]  No [ ]  N/A [ ]  |
| **Findings:**  |
| 8.2.5 The organisation shall be responsible for verifying conformance of feedstock with all relevant SBP requirements. | Yes [ ]  No [ ]  |
| **Findings:**  |
| 8.2.6 The organisation receiving biomass with SBP REDII-compliant claim (e.g., trader) shall ensure the certified claim is verified as certified and purchased directly from the certified supplier by checking the relevant SBP certification scheme database. The receiving economic operator shall verify the current certification status of the supplier at the time of the purchase.Guidance for auditor:* Describe the process how the certified claim is verified
* Review a sample of incoming certified transactions
 | Yes [ ]  No [ ]  N/A [ ]  |
| **Findings:**  |
| 8.2.7 When receiving biomass with an SBP REDII-compliant claim the organisation shall ensure any documentation exchanged between itself and the seller includes a unique identification number which enables delivery to be linked to the SBP DTS. | Yes [ ]  No [ ]  N/A [ ]  |
| **Findings:**  |
| 8.2.8 The receiving organisation shall verify that the supplier contract, invoice and/or supporting documentation (e.g., DTS, SAR), including associated sustainability characteristics of consignments of certified products meet the following requirements: * Evidence showing compliance with the SBP and REDII requirements, meaning that the supplier holds a valid SBP certficate.
* SBP certificate number.
* Specification of original raw material. In case of fuel: specification of fuel type.
* Country of origin of the biomass.
* Country of biomass fuel production (for biomass fuels only).
* Statement on whether the raw material, intermediary product or fuel complies with the sustainability requirements in Article 29(2) to (7) of REDII.
* Information on support which has been received for the production of the fuel or fuel precursor and if so, the type of support (only relevant if support has been received).

Guidance for auditor:* Describe the system how all information mentioned above is verified
* Add references to a sample of reviewed documents
 | Yes [ ]  No [ ]  |
| **Findings:**  |
| 8.2.9 The above data shall be transmitted through the whole supply chain. In addition, the receiving organisation shall verify the following transaction data:* Supplier company name and address.;
* Date of (physical) loading;
* Place of (physical) loading;
* The mass (kg or tonnes)
 | Yes [ ]  No [ ]  |
| **Findings:**  |
| 8.2.10 All the data shall be entered into the receiving organisation’s administrative system within one month of taking ownership. | Yes [ ]  No [ ]  |
| **Findings:**  |
| 8.2.11 In case of discrepancies between the documentation and the material received, the receiving organisation shall contact its supplier and require for data correction. Corrected data shall be received and entered into the receiving organisation’s administrative system before sustainability data is passed on to the next economic operator. | Yes [ ]  No [ ]  |
| **Findings:**  |
| 8.2.12 Multiple receipts with common supplier and with identical sustainability characteristics may administratively be combined as one batch for reporting purposes. | Yes [ ]  No [ ]  |
| **Findings:**  |
| **8.3 Mass balance system** |
| 8.3.1 The organisation shall have a consistent methodology for calculating conversion factors and shall keep it up to date. The conversion factor shall be based on the actual output of a specific product.Guidance for auditor:* Describe the methodology for calculation of the conversion factor
* Specify the conversion factors here
* Add references to review docuents
 | Yes [ ]  No [ ]  |
| **Findings:**  |
| 8.3.2 For organisations opting to use a physical separation material accounting methodology, feedstock with varying sustainability and/or energy data shall be kept physically separate and identifiable.Guidance for auditor:* Describe the segregation system
* Describe how it was evaluated by auditor that segregation system is effective
 | Yes [ ]  No [ ]  N/A [ ]  |
| **Findings:**  |
| 8.3.3 If biomass fuels are to be used to produce electricity or heat in the SBP REDII system, economic operators must use a mass balance system which * allows consignments of raw material or fuels with differing sustainability and greenhouse gas emissions saving characteristics to be mixed for instance in a container, processing or logistical facility, transmission and distribution infrastructure or site,
* allows consignments of raw materials with different energy contents to be mixed for the purposes of further processing, provided that the size of the consignments is adjusted according to their energy content,
* requires information about the sustainability and greenhouse gas emission saving characteristics and sizes of the consignments remain assigned to the mixture, and
* provides for the sum of all consignments withdrawn from the mixture to be described as having the same sustainability characteristics, in the same quantities, as the sum of all consignments added to the mixture and requires that this balance be achieved over an appropriate period of time.
 | Yes [ ]  No [ ]  |
| **Findings:**  |
| 8.3.4 For organisations opting to use a Mass Balance material account methodology, the organisation shall set up and maintain a Mass Balance account to which additions and deductions of eligible input for a single site shall be recorded. The mass balance system operates at a level where consignments could normally be in contact, such as a container, processing or logistical facility or site.Guidance for auditor:* Describe the implementation of mass balance system in general
* Make sure that mass balance system is only applied if material could normally be in contact
* Add references to mass balance account exhibits
 | Yes [ ]  No [ ]  |
| **Findings:**  |
| 8.3.5 In a view to reduce the administrative burden the mass balance system may also be applied to different types of raw materials and fuels provided they have similar physical or chemical characteristics, heating values and/or conversion factors. | Yes [ ]  No [ ]  |
| **Findings:**  |
| 8.3.6 The organisation shall divide output products (e.g., pellets) into Product Groups for the purpose of mass balancing and controlling SBP claims. Product groups shall be formed by output products that meet following conditions:a. Belong to the same feedstock category (i.e., primary, secondary and tertiary)b. Feedstock is sourced from the same origin countryc. Have the same conversion factord. Have the same GHG emission characteristics NOTE: Feedstock data is collected in a SAR report (Section 2 Feedstock Data)Guidance for auditor:* Provide detailed description of Product Groups
* Add a reference to a Product Group List or equivalent document
 | Yes [ ]  No [ ]  |
| **Findings:** |
| 8.3.7 The organisation shall set up and maintain a Mass Balance account separately for each Product Group.Guidance for auditor:* Does organisation has a separate mass balance account for each product group?
* How was it evaluated?
* Add a reference to reviewed mass balance accounts
 | Yes [ ]  No [ ]  |
| **Findings:**  |
| 8.3.8 The organisation shall define a fixed balancing period. For Biomass Producers using primary feedstock the fixed balancing period shall not exceed 12 months. For Biomass Producers using secondary and tertiary feedstock the fixed balancing period shall not exceed 3 months. For Biomass Traders the fixed balancing period shall not exceed 3 months. By the end of the balancing period, the account shall always be positive. If negative credits occur at the end of a mass balance period, the certified company must (proactively) inform the certification body immediately (and without being requested).Guidance for auditor:* Does organisation define mass balancing periods correctly?
* Describe what fixed balancing periods are used per product group
* How was it evaluated?
* Add a reference to reviewed mass balance accounts
 | Yes [ ]  No [ ]  |
| **Findings:**  |
| 8.3.9 A positive balance may be carried over in the account (into the next fixed balancing period) up to the total corresponding amount of physical material that is in stock at the end of the previous balancing period.Guidance for auditor:* Does organisation implement this rule correctly? Describe the procedure
* How was it evaluated?
* Add a reference to reviewed mass balance accounts
* Attach mass balance account exhibits to the report
 | Yes [ ]  No [ ]  |
| **Findings:**  |
| 8.3.10 The organisation shall make available to auditors all mass balance data in advance of the planned Certification Body audit. | Yes [ ]  No [ ]  |
| **Findings:**  |
| 8.3.11 If a consignment of raw material or fuel has already been taken into account in the calculation of the share of renewable energy in any Member State, no further sustainability claims shall be issued for the consignment. | Yes [ ]  No [ ]  |
| **Findings:**  |
| 8.3.12 The transfer of sustainability characteristics shall always be accompanied by a physical transfer of material. | Yes [ ]  No [ ]  |
| **Findings:**  |
| 8.3.13 The organisation shall track their inputs and outputs at each physical site they operate. For example, if a company has more than one production plant, they shall operate a mass balance system for each production site. This applies throughout the supply chain, including sites used for storage as well as processing.Guidance for auditor:* Does organisation implement this rule correctly?
* Does organisation have more than one site?
* In case of several site, please provide description how mass balances are implemented
 | Yes [ ]  No [ ]  |
| **Findings:**  |
| 8.3.14 If more than one legal entity is operating at a single site (for example at a port), each legal entity shall operate its own mass balance system at the site covering the material that they own. | Yes [ ]  No [ ]  |
| **Findings:**  |
| 8.3.15 Where a consignment is processed, information on the sustainability and greenhouse gas emissions saving characteristics of the consignment shall be adjusted and assigned to the output in accordance with the following rules:1. when the processing of a consignment of raw material yields only one output that is intended for the production of biomass fuels, the size of the consignment and the related quantities of sustainability and greenhouse gas emissions saving characteristics shall be adjusted applying a conversion factor representing the ratio between the mass of the output that is intended for such production and the mass of the raw material entering the process (e.g., 1.3 t sawdust is needed to make 1 t pellets, so 100 t of sawdust will yield 77 t of pellets);
2. when the processing of a consignment of raw material yields more than one output that is intended for the production of biomass fuels, for each output a separate conversion factor shall be applied and a separate mass balance shall be used (e.g., if low quality stemwood is used to produce wood chips and pellets, separate conversion factor shall be applied).

Guidance for auditor:* Does organisation implement this rule correctly? Describe the procedure
* Is conversion factor applied correctly?
* How was it evaluated?
 | Yes [ ]  No [ ]  |
| **Findings:**  |
| 8.3.16 In cases where a SBP certified organisation outsources activities to independent third parties (e.g. subcontractors for storage, transport or other outsourced activities), the certified organisation shall ensure that the independent third party complies with the mass balance requirements. It is not required to list the contractors performing outsourced activities on the certificate of the certified organisation. This requirement is not applicable to outsourced storage facilities where the management of the SBP certified product(s) and instructions for tank movements are controlled by the certified organisation.Guidance for auditor:* Does organisation outsource any activities to third parties?
* Do third parties implement mass balance requirements?
* How is this ensured by the organisation?
* How was it evaluated by auditor?
 | Yes [ ]  No [ ]  N/A [ ]  |
| **Findings:**  |
| 8.3.17 A SBP certified organisation which includes outsourcing within the scope of its certificate shall ensure the following:* The certified organisation has legal ownership of all input material to be included in outsourced processes;
* The certified organisation has an agreement or contract covering the outsourced process with each contractor through a signed and enforceable agreement with the contractor. The certified organisation shall ensure that its certification body has access to the outsourcing contractor or operation if an audit is deemed necessary, including all necessary documentation. If this is not possible, the outsourced contractor shall obtain a SBP certificate independently.
* The organisation has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor.
* The organisation shall record the names and contact details of all contractors used for the processing or physical handling of SBP certified products. An up to date record shall be made available to the organisation’s certification body at its next audit.

Guidance for auditor:* Does organisation outsource any activities to third parties?
* Does organisation have an agreement with third parties covering outsourced process?
* How is this ensured by the organisation?
* How was it evaluated by auditor?
 | Yes [ ]  No [ ]  N/A [ ]  |
| **Findings:**  |
| **8.4 Dynamic Batch Sustainability Data (DBSD)** |
| 8.4.1 Additional requirements apply to those Biomass Producers who want to make SBP REDII-compliant claims on SBP-compliant biomass using mass balance system. These additional requirements include transferring additional data about characteristics of the feedstock through the DTS by using Dynamic Batch Sustainability Data (DBSD).Guidance for auditor:* Is DBSD included in the scope of the organisation?
* Does it cover REDII requirements?
* How was it evaluated by auditor?
 | Yes [ ]  No [ ]  |
| **Findings:**  |
| 8.4.2 The organisation shall apply following sustainability characteristics:1. Feedstock type
2. Country of origin of the feedstock
3. Feedstock verified through supply base evaluation (following section 6 of SBP REDII instruction document)
4. Feedstock is exempt from sustainability criteria (following section 7 of SBP REDII instruction document)

Guidance for auditor:* Auditor shall review the records in DTS system
* Does it cover REDII requirements correctly?
 | Yes [ ]  No [ ]  |
| **Findings:**  |
| 8.4.3 The Biomass Producer shall collect and communicate GHG data using the SAR report.NOTE: In SBP scheme, the collection and communication of GHG data is implemented by following the Instruction Document 5E: Collection and Communication of Energy and Carbon data. It defines the requirements and options for collecting energy and carbon data that accompany SBP-certified biomass through the supply chain.Guidance for auditor:* Auditor shall review the SAR report
* Add a short summary of SAR evaluation here (detailed evaluation findings are included ina SAR report itself)
 | Yes [ ]  No [ ]  |
| **Findings:**  |
| 8.4.4 Sustainability information shall be allocated from a mixture on a proportional or non-proportional basis. NOTE: If information is allocated on a proportional basis, material removed from a mixture containing different consignments is assigned sustainability characteristics in the same proportions as the original mixture. If information is allocated on a non-proportional basis, material removed from a mixture can be assigned sustainability characteristics from any of the consignments in the original mixture in any proportion as long as the overall quantities and mass balance rules are respected. Under the REDII, it is permitted to allocate sustainability information on a proportional or nonproportional basis. However, organisations may find there are examples where a particular approach works better for their circumstances. For example, if a customer requests a particular feedstock blendfor technical purposes, it can be logical to accompany that physical flow with matching sustainability information. For example, if a customer requests pellets made from wood industry residues and waste wood (secondary and tertiary feedstock), sustainability data should be passed on that matches that feedstock mix, even if other sustainability data is available in the mass balance system. | Yes [ ]  No [ ]  |
| **Findings:**  |
| **8.5 Data Transfer System (DTS)** |
| 8.5.1 When registering a REDII-compliant biomass transaction in the SBP DTS an organisation must add following additional sustainability characteristics data:* Market Specific Status: REDII-compliant
* Country of origin of the feedstock
* Feedstock is sourced using REDII Supply Base Evaluation: Yes/No/N/A
* Feedstock belongs to secondary or tertiary category: Yes/No/N/A

Guidance for auditor:* Auditor shall review the records in DTS system
* Does it cover REDII requirements correctly?
 | Yes [ ]  No [ ]  |
| **Findings:**  |
| 8.5.2 Where relevant, the mass balance system and the biomass transaction must further include information on whether support has been provided for the production of that consignment, and if so, on the type of support scheme. | Yes [ ]  No [ ]  |
| **Findings:**  |

# Non-conformities

|  |  |
| --- | --- |
| **NC number** *Enter number* | **NC Grading:**  [ ]  **Critical**  [ ]  **Major**  [ ]  **Minor** |
| **Standard:** |  |
| **Requirement:** |  |
| **Description of Non-conformance and Related Evidence:** |
|  |
| **Timeline for Conformance:** |  |
| **Evidence Provided by Company to close NC:** |  |
| **Findings for Evaluation of Evidence:** |  |
| **NC Status:** |  |