

## **BMCUK04 Audit process**

The audit process describes the way how certification, surveillance and recertification are organised and carried out. For applicable documentation see BMCUK12.2.f *Register of Certification Forms and Reports*.

### **Certification audit**

The aim of a certification audit is to evaluate the client's system in accordance with the requirements of the applicable standard. After the audit, an audit report must be drawn up in accordance with a predefined form. The number of days of the certification audit is determined in accordance with the Instruction *BMCUK03A Calculation of Audit Time*. The certification audit should include the following:

1. Information and evidence of compliance with all requirements regarding the certification scheme, related standards and regulations.
2. Performance monitoring, measuring, reporting and review of the key performance goals and objectives. (In accordance with the standards or regulatory documents).
3. Operational management of client's processes.
4. Interrelations among regulatory requirements, policies, performance goals and tasks (consistent with the standard and other related regulatory documents), any applicable requirements of laws and regulations, responsibilities, personnel's expertise, operations, procedures, performance data.

### **ISCC CORSIA and ISCC CORSIA PLUS scheme**

Auditor during Certification audit verify that System Users meet the ISCC CORSIA certification requirements, namely that:

- The fuel satisfies the relevant sustainability requirements as described in ISCC CORSIA Document 202 and the GHG reduction requirement specified in ISCC CORSIA Document 205
- (where applicable) The default GHG LCA value applied matches the relevant pathway.
- (where applicable) The LCA calculation is complete, accurate, transparent and in line with the methodology described in ISCC CORSIA Document 205.
- (where applicable) Waste or residue feedstocks or by-products meet the respective definition for waste, residues or by-products specified in ISCC CORSIA Document 201-1

(where applicable) Low LUC risk feedstocks and / or the respective land use practices meet the criteria specified in ISCC CORSIA Document 205.

During any certification audit, the auditor must carry out risk evaluation or risk assessment at a supply chain element to be audited. The result of the risk evaluation drives the intensity of the audit and influences the size of the sample. At least a "reasonable assurance level" should be established during the audit, in context with the nature and complexity of the System User's activities. Risk evaluation must be done in accordance with ISCC CORSIA Document 204 "Audit Requirements and Risk Management".

The audit team must analyse all information and findings collected during the audit in order to review audit findings and agree on audit conclusions. Audit results are summarised in the audit report BMCUK04.14.f.

In case of ISCC CORSIA findings or non-conformities are summarized in report ISCC\_CORSIA\_Audit\_Procedures\_Chain-of-Custody\_v1.3.

Change of certification bodies in case of ISCC CORSIA and ISCC CORSIA PLUS scheme

In case a System User has already been certified according to ISCC CORSIA and intends to become recertified with a BM Certification, CB must receive the relevant audit documents and procedures from the previous ISCC audit. The audit procedures and documents from the

previous audit must be considered during the recertification process performed by the newly contracted CB. ISCC is entitled to provide the relevant audit documents of the previous audit to the newly contracted CB. Both CBs (the new and the old CB) are obliged to cooperate in case of questions arising during the recertification which concern the audit history of the System User. Documents are requested from System User or ISCC.

### ***Actions before ISCC audit***

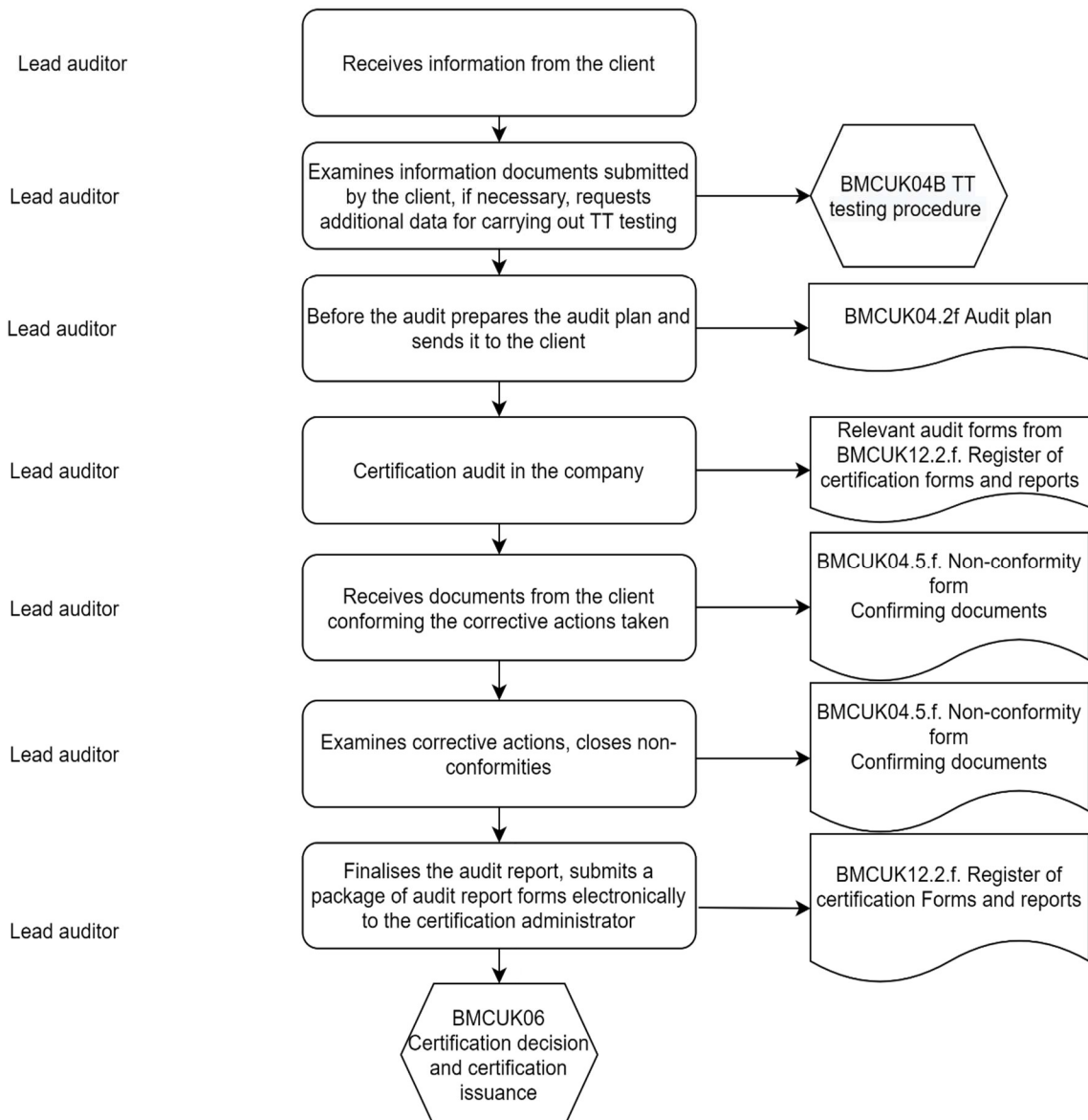
The auditor should plan and conduct the audit with respect to nature, timing and extent of evidence-gathering procedures in such a way that a meaningful level of assurance for a decision regarding compliance with the ISCC CORSIA requirements is available. The auditor must establish at least a "reasonable assurance level" in context with the nature and complexity of the System User's activities

### ***Actions during audit process of ISCC***

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

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BM Certification must apply a materiality threshold of 5% for traceability (volume of sustainable material sold as compliant) and actual GHG LCA value calculations.



## **Surveillance audit**

During the validity period of the certificate, the purpose of a surveillance audit is to make sure, at least once a year, on site in the company that the certificate holder complies with the requirements of the binding standard(s). First surveillance audit must take place within 10 months from the date of certificate. Next surveillance audit must take place within 12 months from the date of first surveillance audit.

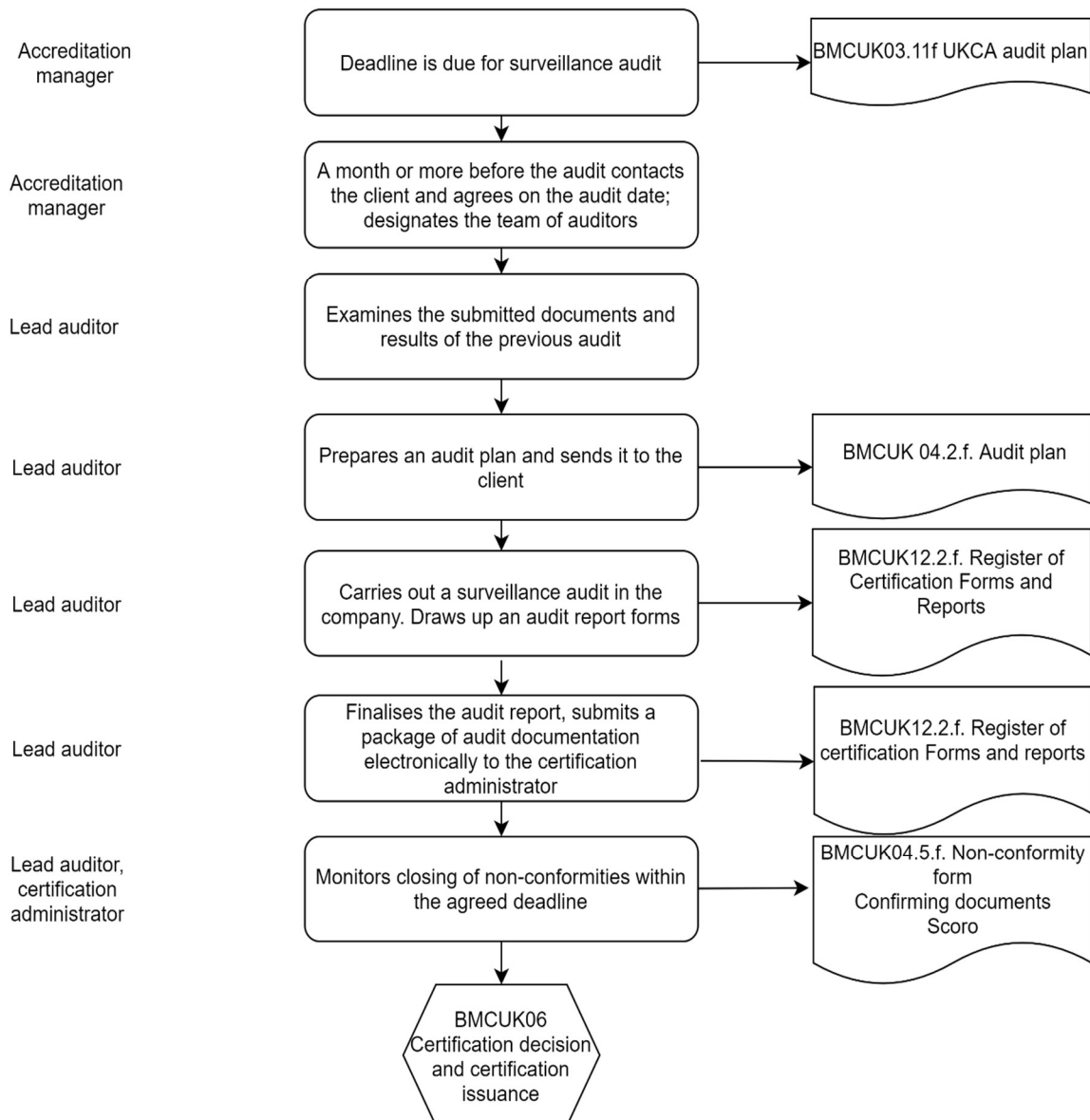
During surveillance certification audits:

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1. A review of the work done in regard to the non-conformities identified during the previous audit.
2. Efficiency of the management system in achieving the goals of a certified client.
3. Maintenance of operational management.
4. A review of changes.
5. Continued improvement of planned activities.

## **ISCC CORSIA scheme**

Required for waste and residues ISCC products only. ISCC confirms surveillance audit for high risk System Users within 3 or 6 months after Initial certification audit.

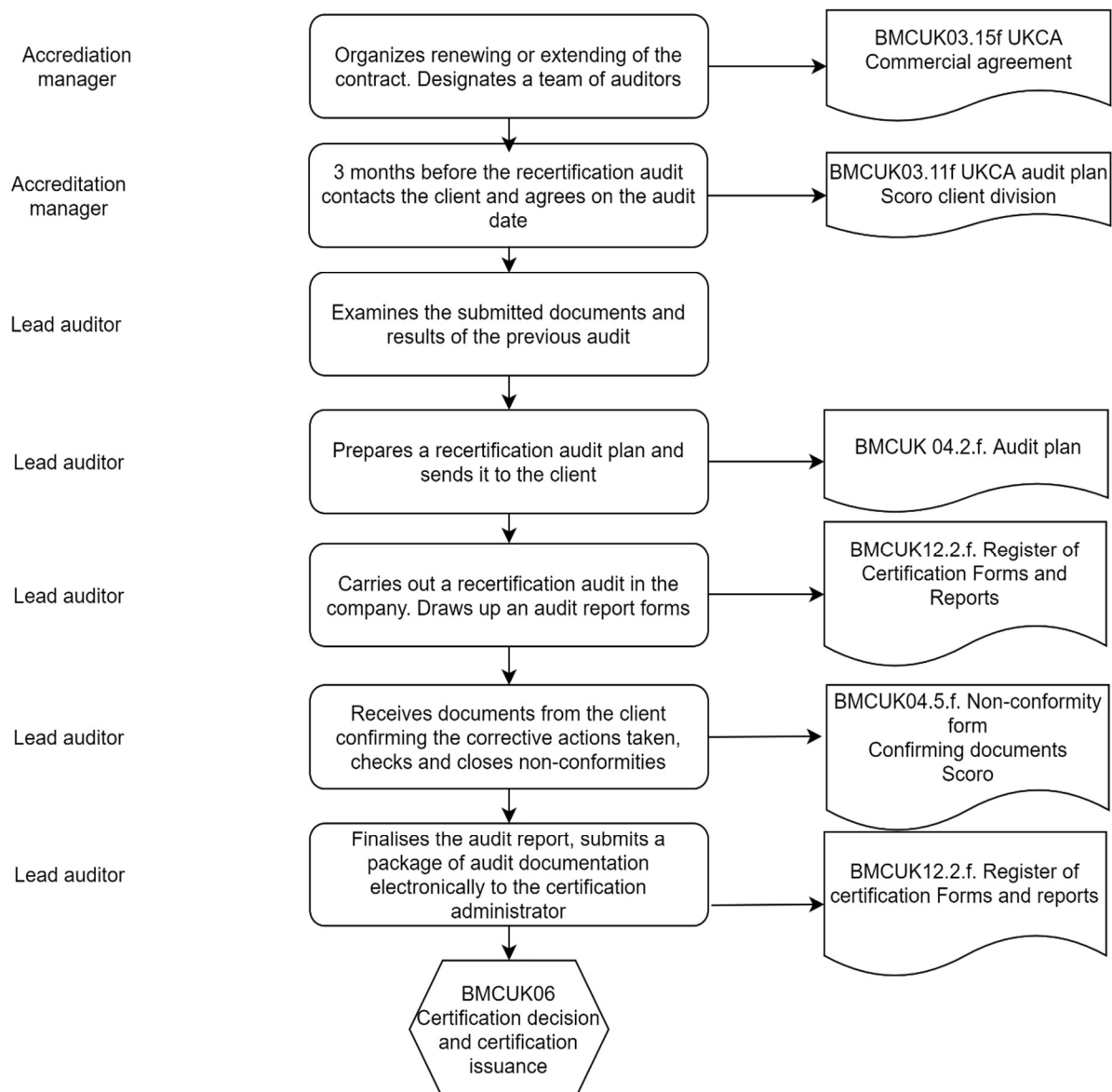


## Recertification audit

The purpose of a recertification audit is to confirm the continued compliance of the management system with the standard. The amount of certification is determined in accordance with the Instruction *BMCUK03A Calculation of Audit Time*.

1. During a recertification audit, the performance of the management system during the certification period should be taken into account and the reports of the previous surveillance audits should be reviewed.
2. The recertification audit must be carried out at least 2 months before the expiry of the certificate, but not later than 1 month before the expiration date of the certificate.
3. The principles of a certification audit are used in recertification.

If instances of non-compliance or insufficient evidence of conformity are identified during the recertification audit, the certification body must set a deadline for implementation of corrections and corrective actions before the expiry of the validity period of the certificate.



In addition to product certification, recertification, and surveillance audits: When assessing the compliance of the product during the product certification audit, where practicable, the auditor must:

- a) verify the values of the essential characteristics of the product (control measurements);
- b) verify the use of inspections/measurement methods (demonstrations) of the essential characteristics of the product;
- c) verify the actual condition of the measuring instruments/devices used.

## Change history

Version	Summary of changes	Issue date
V3	Change history, updated certification manager role, competence criteria for competence evaluator,	16.09. 2021
V4	Change of logo	15.11. 2021
V5	Change of logo	

		21.12. 2021
V6	Adding of ISCC section	15.04.2022.