ISCC CORSIA 103 REQUIREMENTS FOR CERTIFICATION BODIES AND AUDITORS

Version 1.1

Document Title: ISCC CORSIA 103 Requirements for Certification Bodies and Auditors

Version 1.1

This version becomes valid after approval by ICAO

Content

Summary of Changes

The following is a summary of all content changes to the previous version of the document. Minor amendments which do not affect the content, e.g. corrections of phrasings, marginal notes, amendments of graphics, etc. are not listed.

Summary of changes made in version 1.1	Chapter
Amendment: Differentiations between ISCC CORSIA and ISCC CORSIA PLUS requirements were added where necessary.	1, 2
Addition: *"As the requirements for certification bodies and auditors do not differ between ISCC CORSIA and ISCC CORSIA PLUS, all references made to ISCC CORSIA in this document apply to ISCC CORSIA PLUS as well."*	2

1 Introduction

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

Requirements for certification bodies and qualifications of auditors

ISCC requires external third-party audits. Auditors must be independent of the activity being audited, free of conflict of interest, and competent. ISCC does not conduct certification audits themselves. Audits are conducted by auditors of CBs cooperating with ISCC. Auditors must have the appropriate skills necessary to conduct the audit, and CBs must have the appropriate general skills necessary to perform audits.

Independence and competence

Knowledge regarding land use criteria and no-go areas, experience in agriculture, ecology or similar, chain of custody systems, traceability, mass balance systems, data handling or similar, and greenhouse gas calculation and verification are crucial qualification elements. In the auditor's areas of activity, he/she has to have the respective skills.

Relevant knowledge and skills

CBs and auditors should aim for continuous improvement of all processes related to ISCC CORSIA and ISCC CORSIA PLUS certification and implement industry best practices where possible. The requirements and duties laid down in this document are based on the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA) requirements as laid down in the ICAO Document "CORSIA Eligibility Framework and Requirements for Sustainability Certification Schemes". They are also based on industry best practices, including relevant ISO standards and the International Standard on Assurance Engagements (ISAE) 3000. They aim to ensure that CBs and auditors are neutral and independent and operate in a consistent, transparent, reliable and credible manner. The correct application and verification are a core responsibility of ISCC, its System Users and its cooperating CBs and auditors ensuring the integrity and robustness of the ISCC systems. These requirements are prerequisites for successful operation of the certification system.

Continuous improvement and best practices

CORSIA was developed by the International Civil Aviation Organization (ICAO) in order to achieve carbon-neutral growth of the aviation industry from 2021 onwards. An aeroplane operator can claim reduced Greenhouse Gas (GHG) emissions from the use of CORSIA eligible fuels (CEF). In order to become eligible, such fuels must be certified by an ICAO approved Sustainability Certification Scheme. CORSIA sets specific requirements for CBs and auditors who are conducting audits of fuel producers. The respective requirements are laid down in this document.

CORSIA

A list of all ISCC recognised CBs is published and updated on the ISCC website on an ongoing basis. The list contains contact details of the

CBs published on ISCC website

recognised CBs as well as information about the entity or national public authority they were recognised and are monitored by.

2 Scope and Normative References

The requirements specified in this document apply to all CBs and auditors conducting audits or performing certification services under ISCC CORSIA and ISCC CORSIA PLUS. The requirements apply on a global basis.

Global application

As the requirements for certification bodies and auditors do not differ between ISCC CORSIA and ISCC CORSIA PLUS, all references made to ISCC CORSIA in this document apply to ISCC CORSIA PLUS as well.

References

As a basic principle, all ISCC CORSIA documents published on the ISCC website in their latest applicable version are valid and must be considered for the scope of application.

Scope of application

3 Requirements for Certification Bodies

3.1 General Requirements

The CB must demonstrate knowledge and experience with CORSIA or similar sustainability criteria, mass balance systems, traceability, greenhouse gas life cycle assessment (GHG LCA) calculations, and data collection and handling; as well as with appropriate sectors (e.g. agriculture, engineering, etc.). It must appoint competent auditors.

Principles to carry out audits

The CB should be carrying out audits, for instance, in conformity with or according to the principles of:

Principles to carry out audits

1   ISO/IEC 17065 establishing requirements for product certification or ISO/IEC 17021 establishing requirements for management system certification.

2   Standard ISO 19011 establishing guidelines for quality and/or environmental management systems auditing.

3   Standard ISO/IEC Guide 60 establishing good practices for conformity assessments.

4   Standard ISO 14065 establishing requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition.

5   Standard ISO 14064-3 establishing specification with guidance for the validation and verification of greenhouse gas assertions.

6 International Standard on Assurance Engagements (ISAE) 3000 regarding assurance engagements other than audits, or reviews of historical financial information.[1]

3.2 Accreditation of the CB

CBs must be accredited against ISO 17065 by an accreditation body operating in compliance with ISO 17011.

Accreditation against ISO 17065

The CB is obliged to inform ISCC immediately if the accreditation or recognition is suspended, withdrawn or terminated by the accreditation body.

3.3 Accreditation Bodies

Accreditation must be performed by an accreditation body complying with ISO 17011.

Compliance with ISO 17011

The accreditation body must have knowledge of the five ICAO documents that compose the CORSIA Implementation Elements related to CORSIA eligible fuels and the CORSIA certification programme requirements:

ICAO documents

> CORSIA Eligibility Framework and Requirements for Sustainability Certification Schemes

> CORSIA Approved Sustainability Certification Schemes

> Sustainability Criteria for CORSIA Eligible Fuels

> Default Life Cycle Emissions Values for CORSIA Eligible Fuels

> CORSIA Methodology for Calculating Actual Life Cycle Emissions Values

The accreditation body must have competence to review sampling protocols and practice, where this is undertaken by the CB. Moreover, it must be able to review assessment of groups under group auditing procedures, where this is undertaken by the CB.

Sampling and group auditing

The respective body responsible for accreditation is also responsible for monitoring the CB's compliance with the preconditions for its recognition or accreditation. Monitoring of the CB by accreditation bodies will be complemented and supported by ISCC in the framework of the ISCC Integrity Program.

Monitoring of CBs

3.4 Independence, Impartiality and Confidentiality

The CB and its auditors must be impartial and free of conflicts of interest. Evaluations and decisions must be based on objective evidence of conformity (or non-conformity) and must not be influenced by other interests or by other parties. All CB staff, especially auditors, must operate at high levels of professional integrity and be free from commercial, financial or other pressures that might affect their judgment. The CB must establish

Professional integrity

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[1] *In the following referred to as ISAE 3000.*

documented procedures to appropriately determine and manage conflicts of interest which may arise in the context of ISCC certification activities.

Information relating to ISCC System Users including the related documentation will be treated confidentially unless required otherwise by ISCC, by law or by national public authorities.

Confidentiality

3.5 Application, Recognition and Publication by ISCC

The CB submits a written application for entering into cooperation with ISCC and becoming recognised by ISCC. Together with the application, the CB must provide evidence of its recognition or accreditation (e.g. by submitting the certificate of accreditation) and of complementing qualifications. If ISCC has received sufficient evidence from the applying CB, ISCC will provide a Cooperation Agreement to the CB. The Cooperation Agreement is a legally binding contract establishing the cooperation between the ISCC System GmbH (ISCC) and the applying CB. The Cooperation Agreement is supplemented by the ISCC General Terms of Certification, which might further specify the rights, duties and obligations of the CB and of ISCC. The requirements laid down in this document, the Cooperation Agreement and the ISCC General Terms of Certification complement each other. The Cooperation Agreement must be accepted and signed by both the CB and by ISCC. Once both parties have signed the Cooperation Agreement, the CB is recognised by ISCC. Any kind of certification, audit or inspection activity can only be conducted after both the applying CB and ISCC have signed the Cooperation Agreement. An exception to this rule can only be made if certain activities are explicitly required during the process of accreditation or recognition of the CB, and only with explicit approval in advance by ISCC.

Cooperation Agreement

As soon as cooperation between ISCC and the CB is finalised, ISCC will publish the name, address and logo of the ISCC-recognised CB on the ISCC website. Furthermore, ISCC will publish by which accreditation body or national public authority it was accredited or recognised and which is thus monitoring the CB (under other ISCC systems national authorities may recognise CBs instead of accreditation bodies). Additionally, ISCC will publish the name of the responsible ISCC system manager and contact details of the CB. The information on the ISCC website regarding ISCC-recognised CBs will be publicly available and kept up to date.

ISCC website

4 Duties and Responsibilities of Certification Bodies

4.1 Appointment of System Manager

The CB must appoint an ISCC CORSIA system manager within the CB to act as main contact person for ISCC. The appointed system manager will be indicated and published as such on the ISCC website. The ISCC CORSIA system manager must successfully participate in an ISCC Basic Training and

ISCC contact person

and successfully pass the online test after the trainings. Furthermore, the system manager should participate in the regular meetings for recognised CBs, organised by ISCC, to exchange practical experiences, feedback and examples for best practices.

4.2   Competence of Auditors

The CB is responsible for arranging and ensuring that auditors working for the CB qualify for the activities they perform, and that they comply with the requirements laid down in this document before any ISCC CORSIA audits are conducted. Before an auditor can start to work as ISCC CORSIA auditor, the CB must ensure that the auditor has successfully participated in the ISCC Basic Training, and has passed the respective online tests.

Participation in ISCC Basic Training

The CB must have in place a procedure to ensure that every auditor conducts at least one audit annually against an ISCC standard (CORSIA, EU or PLUS), to maintain system knowledge. Witness audits are acceptable in maintaining competency. Exceptions to this rule must be discussed with and approved by ISCC in due time (e.g. in case the CB does not have a sufficient number of ISCC clients to conduct the respective number of audits). The CB is responsible to ensure that auditors participate in one of the ISCC Basic Trainings at least every five years to ensure competence. The CB must ensure that the auditors performing ISCC CORSIA audits receive and understand the ISCC system updates, adjustments or changes of ISCC requirements, as well as other relevant communication from ISCC which is relevant for the auditor.

Maintaining competence

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

Documentation

4.3   Quality Management

The CB must appropriately include the relevant aspects of ISCC CORSIA into the CB's quality management system (QMS). The quality management of the CB should aim for a continuous improvement of the ISCC CORSIA system internally and externally. The integration of ISCC CORSIA into the QMS of the CB should cover:

Continuous improvement

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

2   Services provided to external parties (ISCC System Users). This includes the communication with customers, the preparation and performance of audits and the handling of complaints from System Users.

The CB must have an internal procedure, ensuring that the CB and its auditors are not allowed to offer or provide consultancy services to such clients where the CB is to conduct the assessment and evaluation of compliance with ISCC CORSIA requirements.

No consultancy services to clients

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

Annual evaluation

4.4   Risk Management

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. The ISCC requirements for risk evaluation/risk assessment and risk management are specified in the ISCC CORSIA Document 204 "Audit Requirements and Risk Management".

Reasonable assurance level

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

Materiality threshold

4.5   Establishing the Framework to Conduct Audits

CBs are responsible for establishing the framework for the audits performed by the auditors working for the CB. Auditors working for the CB conduct certification audits, which may result in the issuance of a certificate by the CB, or surveillance audits to verify compliance of already-certified System Users. Prior to any certification or audit activities, the CB must have concluded a certification agreement with the System User interested in certification. After the CB has concluded a certification agreement with the System User and prior to any certification or audit activities, the System User must register with ISCC. ISCC will send a copy of the registration to the respective CB. Based on the registration with ISCC, the CB can identify the activities undertaken by the System User that are relevant for ISCC, and which represent the relevant requirements to be verified during the audit.

Certification Agreement

The CB must ensure that the auditors use the applicable and up-to-date version of the ISCC audit procedures for each ISCC audit and that the documents are filled in both completely and correctly. Additionally, the auditor must verify during each audit that the System User has signed the latest applicable version of the ISCC Terms of Use. Only if the System User has signed the latest applicable version of the ISCC Terms of Use can the CB

ISCC audit procedures (checklists)

issue a certificate. Should questions or ambiguities arise in the course of the certification process, the CB is obliged to contact ISCC immediately to request clarification and guidance before proceeding with the certification. ISCC is entitled to give binding instructions to the CB regarding the application, interpretation or verification of ISCC CORSIA requirements.

Audits to verify compliance with the ISCC CORSIA requirements must be conducted at least every 12 months. The CB should instigate a timely recertification of the System User, especially to reduce the risk of a gap between two certificates.

Audit every 12 months

4.6   Audits

CBs verify that System Users meet the ISCC CORSIA certification requirements, namely that:

ISCC CORSIA or ISCC CORSIA PLUS requirements must be met

> 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.

Initial audits should be performed on-site. Remote audits by the CB are only permitted under the following conditions:

Conditions for remote audits

> The audit risk as assessed by the certification body is low.

> The same level of assurance can be achieved with remote audits as with on-site audits.

> Sufficient traceability and mass balance records, GHG data and other forms of appropriate evidence are available.

> The systems in place for collecting and processing traceability and GHG data and ensuring data quality are reliable.

It is the responsibility of the certification body to define the size of the sample of mass balance or GHG data to audit in consideration of the audit risk and the required level of assurance ("reasonable assurance level"). Particularly suitable for the execution of remote audits is the verification of land use

Responsibility of certification body

change, which can be done with the help of remote sensing tools, such as the GRAS tool.

4.7   Issuance, Termination and Withdrawal of Certificates

ISCC provides templates for ISCC CORSIA certificates which must be applied at all times. If a CB intends to adjust the layout of the template (e.g. due to safety paper with watermarks), the adjustment of the layout must be approved by ISCC. Depending on the type of operation of the certified System User, the certificate will be issued together with an annex specifying the sustainable material relevant at the certified site or a list of sites covered by the certificate (e.g. warehouses belonging to a logistic network). The certificate may only be issued based on the information available at that time in the ISCC database, as confirmed within the ISCC registration of the System User. The CB must define the entity (e.g. person or committee) responsible for making the certification decision at the CB. This entity must be qualified to make the certification decision and must not have been involved in the evaluation and audit process of the System User to be certified. After a positive certification decision, the CB will issue a certificate using the latest version of the respective certificate template. A certificate can only be issued if an audit has been conducted, all applicable ISCC CORSIA requirements are fulfilled and corrective measures have been implemented within 40 days, in case non-conformities were detected during the audit. A certificate can only be issued to System Users who have signed and accepted the latest applicable version of the ISCC Terms of Use, who have a valid registration with ISCC and who are not suspended from certification either by ISCC or by another recognised certification system.

ISCC certificate template

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

60-day period

In case a System User does not intend to continue with ISCC CORSIA certification, it is possible to end (terminate) a certification prior to the end of the official validity period by giving notice to the CB which issued the certificate as well as to ISCC. The CB is responsible for informing ISCC about the end date of the validity period. In case a certificate is terminated prior to the end

Notification to ISCC

of its initial validity period, ISCC will update the database of certificates on the ISCC website accordingly and immediately after receiving notice.

The issuing CB must withdraw a certificate if the requirements for the certification decision are not given or are no longer given, i.e. if the certificate holder does not comply with the relevant ISCC CORSIA requirements. In case of serious violations or major or critical non-conformities with ISCC CORSIA requirements by certified System Users, the CB is obliged to withdraw the certificate. ISCC is responsible for classifying a violation or non-conformity and for assessing the System User's fault based on a case-by-case examination, taking into account the principles laid down in ISCC CORSIA Documents 102 "Governance" and 204 "Audit Requirements and Risk Management" as well as in the ISCC Terms of Use. With regard to this examination, ISCC is entitled to undertake adequate fact-finding measures, in particular to request documents or (written) statements concerning the event, to be provided to ISCC. The CB is obliged to cooperate with and support ISCC in such examinations as thoroughly as possible. Withdrawn certificates will be published as such on the ISCC website.

Withdrawal of certificate

In case a CB will not renew an ISCC certificate, i.e. the CB will not conduct a recertification, or a certificate is terminated or withdrawn, the CB is obliged to investigate the relevant amounts of sustainable material of the System User and submit those amounts to ISCC.

Obligation to invest sustainable amounts

4.8 Documentation

CBs must document properly all ISCC CORSIA audits and certifications carried out in a register. Such a register must at least contain the names, addresses, registration numbers, ISCC audit procedures applied during the audit and audit reports of the audited entities. The register must be updated on an ongoing basis. The results of audits, copies of all certificates that are issued and the related documents must be archived for a period of at least five years.

Register of ISCC audits

The CB must ensure that the applicable ISCC audit procedures valid at the time of the audit are used for each audit conducted. An audit report must be prepared for every audit performed. ISCC may provide a template for such an audit report to be published on the ISCC website.

ISCC audit procedures

4.9 Data Transmission

The CB is obliged to provide sufficient documents, in a timely manner, to ISCC for each audit performed by the CB. This includes farms or plantations, points of origin and warehouses, which were audited as part of a sample and which were audited as being non-compliant. This also includes certification audits as well as surveillance audits. The obligation to forward audit documents applies also for audits with a negative result.

Obligation to submit documents

Immediately after the issuance of a certificate, the CB must inform ISCC about the certificate issued and forward the required documents to ISCC. These documents include but are not limited to:

Forwarding of required documents to ISCC

1   A copy and/or scan of the certificate in visual/digital form (PDF file) including the annex of the certificate, listing relevant materials or sites covered by the certificate (if applicable).

2   A copy and/or a scan of the completed ISCC audit procedures used during the audit. In the case of Excel-based (or other electronic) files, a copy of the electronic file (e.g. Excel file) as well as a visual/digital form thereof (e.g. PDF file) if applicable.

3   A list of farms/plantations, points of origin or warehouses/storage or relevant subcontractors, e.g. dependent collectors (if applicable).

ISCC may specify existing or develop additional documents to be provided to ISCC after an appropriate transitional period, especially in case this is deemed necessary to improve traceability or to reduce the risk of fraudulent behaviour.

Provision of additional documents

Certification documents must be forwarded to ISCC in such a manner that they can be reviewed and processed by ISCC without disproportionate effort. This includes but is not limited to documents containing correct data (e.g. addresses or geo-coordinates, audit dates, etc.) and being signed if necessary. ISCC is entitled to specify the requirements regarding the form in which certification documents are to be submitted to ISCC.

Certification documents

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

Investigation of amounts

The CB is obliged to immediately inform ISCC via e-mail of any change made to or withdrawal of any certificate previously issued, as well as of any unsuccessful audits.

Reporting of relevant changes

4.10   Fees

The CB is obliged to pay the ISCC fees as laid down in the ISCC fee structure. The procedure regarding payments may be further specified in and complemented by the ISCC General Terms of Certification.

ISCC fee structure

4.11   ISCC Integrity Program

ISCC operates the ISCC Integrity Program as a means of quality and risk management and as a tool for monitoring the performance and compliance of CBs and auditors. The ISCC Integrity Program ensures the integrity of the ISCC system and facilitates continuous improvement and implementation of best practices. Within the framework of the ISCC Integrity Program, ISCC is entitled to perform Integrity Assessments. These are audits conducted either by ISCC or by independent auditors commissioned by ISCC. Integrity Assessments can be conducted at the CB's head office (office audit) or at

Integrity Assessments

System Users certified by the CB (customer audit). Both head office and customer audits aim to assess and evaluate the performance of the CB and of individual auditors working for the CB in particular. The result of an Integrity Assessment is an Integrity Report in which the performance of the auditor and the CB is evaluated and points of improvement and/or non-conformities are identified based on the findings of the audit.

The CB is obliged to allow for and to participate in office audits scheduled by ISCC. Participation of the CB in customer audits scheduled by ISCC is not mandatory, but highly recommended. ISCC is entitled to forward the Integrity Report to the competent accreditation body responsible for accreditation of the CB, especially in case of serious non-conformities of the CB or its auditors. The ISCC Integrity Program is specified in the ISCC CORSIA Document 102 "Governance".

Office audit

4.12   Sanctions

In case of non-compliant behaviour of the CB or of its auditors, ISCC may impose sanctions against the CB. Based on a case-by-case examination, ISCC evaluates the type and level of non-compliance and defines the type and level of sanctions.

Case-by-case evaluation

The general principles regarding non-compliance and sanctions are specified in ISCC CORSIA Document 102 "Governance". They are supplemented by the ISCC General Terms of Certification.

General principles for non-compliance and sanctions

4.13   Complaints and Appeals

The CB should have in place a procedure on handling complaints and appeals related to ISCC audits, or certification activities conducted by the CB and its auditors. The procedure should enable the CB to process complaints and appeals in an effective, timely and professional manner.

Complaint procedure

In case the CB intends to file complaints or appeals against ISCC decisions, the procedure laid down in ISCC CORSIA Document 102 "Governance" applies.

Filing of complaint against ISCC decisions

5   Requirements for Auditors

Independent of their specific operational area, all auditors must meet general requirements and qualifications to be able to conduct ISCC audits. Depending on whether they conduct audits on farms or plantations, or audits of subsequent elements of the supply chain, or life cycle emissions calculation verification, they must meet additional specific requirements.

Auditors must meet general and specific requirements

5.1   General Requirements

During any ISCC CORSIA audit, the auditor must:

Obligations during audits

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

CORSIA criteria and the effective implementation of relevant control systems.

> Analyse the risks, based on the auditor's professional knowledge and the information provided by the System User.

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

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

Therefore, the following requirements apply to all ISCC CORSIA auditors:

Requirements for all auditors

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

2 Good proficiency in English and working language skills in the corresponding native/working language.

3 Personal and professional behaviour in the sense of ISO 19011 (e.g. ethical, open-minded, diplomatic, observant, culturally sensitive, etc.). Auditors should follow the six "principles of auditing" according to ISO 19011 when conducting ISCC CORSIA audits. Those principles are: integrity, fair presentation, due professional care, confidentiality, independence and evidence-based approach.[2]

4 Auditors should comply with the requirements of ISAE 3000 when performing an ISCC CORSIA audit.

5 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.

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

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

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

Besides the three-day ISCC Basic Training, ISCC offers training modules for auditors with a focus on specific topics, such as GHG calculation and verification, ISCC PLUS, Land Use Assessment, Wastes and Residues or Aviation. If auditors are not able to show their competences or qualifications regarding these topics, they may receive them by participating in the respective training modules. CBs conducting audits in one of the relevant fields must have at least one expert or lead auditor who has participated in the respective training module.

ISCC training modules

5.2 General Qualifications

General qualifications for auditors conducting audits in the framework of ISCC CORSIA consist of the following:

Experience, training and competence

1 Knowledge of the ISCC CORSIA requirements and the ICAO CORSIA Implementation Elements related to CORSIA eligible fuels.

2 Knowledge of and experience with the sustainability requirements, mass balance systems, traceability, GHG LCA calculations, and data collection and handling.

3 Knowledge of and experience with appropriate sectors (e.g. agriculture, engineering).

4 At least 2 years of work experience in the relevant work area; all in all, at least 3 years of work experience.

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

6 Four complete audits for a total of at least 20 days of audit experience as an auditor-in-training under the direction and guidance of an auditor who is competent as an audit team leader. The audits are to have been completed within the last three consecutive years.

7 At least 20 days of audit experience as a trainee under the direction and guidance of an auditor who is competent as an audit team leader. The audits are to have been completed within the last three consecutive years.

8 Three complete audits for a total of at least 15 days of audit experience, acting in the role of an audit team leader under the direction and guidance of an auditor who is competent as an audit team leader. The audits are to have been completed within the last two consecutive years.

9 Knowledge in the handling, evaluation, collection and assessment of plausibility of data and data sources.

10 Knowledge in traceability verification and relevant databases, chain of custody options, supply chain logistics, especially mass balance calculation and verification.

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

12   Participation in the ISCC Basic Training before the first ISCC CORSIA audit can be conducted. Participation in the ISCC Basic Training must be repeated at least every five years.

13   Competence regarding ISCC CORSIA ensured either by conducting at least one ISCC CORSIA audit within a 12-month period and/or by regular participation in training courses organised by the CB or by ISCC.

5.3   Qualifications of Auditors on Farms and Plantations

In addition to the general requirements and qualifications, auditors conducting audits on farms and plantations must at least have competences in the following areas:

Competence for farm audits

1   Knowledge in agriculture / agronomy

2   Pedological knowledge (soil science)

3   Biological and ecological knowledge

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

Evidence of competence can be: completed studies at a university or a technical college, or a comparable qualification in one of the following areas (areas with a comparable content are also allowed):

Evidence of competence

Ad 1: Agriculture, agricultural economics, agronomy

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

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

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

5.4   Further Specific Qualifications of Auditors

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

GHG and chain of custody

1   Competence in GHG calculation and verification in line with ISO 14064-3

2   Competence in chain of custody

Evidence of competence can be demonstrated by completed studies at a university or a technical college or a by comparable qualification, e.g.

Evidence of competence

participation in relevant training courses and work experience, in at least one of the following areas (areas with a comparable content are also allowed):

Ad 1   process technology, energy management, environmental engineering, environmental and quality management, environmentally orientated process engineering, renewable energies, GHG calculation

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

6   Change of Certification Bodies

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

Certification history

In case a System User has already been certified according to ISCC CORSIA and intends to become recertified with a different recognised CB, the newly contracted CB must receive the relevant audit documents and procedures from the previous ISCC audit. The audit procedures and documents from the previous audit must be considered during the recertification process performed by the newly contracted CB. ISCC is 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.

Audit documentation

A CB remains responsible for the certificates it has issued to System Users until the respective certificates expire, are terminated by the holder (System User) or are withdrawn by the issuing CB. Based on the contractual agreements between a CB and a System User, a CB may shorten the validity period of the issued certificate if the System User terminates the certification contract with the CB. One CB cannot take over certificates issued by another CB.

Responsibility for valid certificates