



**INTERNATIONAL CIVIL AVIATION ORGANIZATION (ICAO)
APPLICATION FORM FOR SUSTAINABILITY CERTIFICATION SCHEMES**

INSTRUCTIONS

SCSs should complete the information on this application form and send it by email to officeenv@icao.int.

The form is divided in two parts, as follows:

Part I - Basic information from the Sustainability Certification Scheme (Name, Address, point of contact, among others).

Part II - Compliance evidence on the requirements of the ICAO document “CORISIA Eligibility Framework and Requirements for Sustainability Certification Schemes”

This ICAO document is available on the ICAO CORSIA website (<https://www.icao.int/environmental-protection/CORSIA/Pages/CORSIA-Eligible-Fuels.aspx>).

SCSs should provide evidence of compliance with the requirements laid out in the form (substantiated with e.g. available documents, website links, description of systems and procedures in place by the SCS).

Applications and other information submitted by SCSs will be publicly available on the ICAO CORSIA website, except for materials, which the applicants designate as business confidential.

Additional information may be requested during the evaluation process.

**PART I – BASIC INFORMATION FROM THE SUSTAINABILITY
CERTIFICATION SCHEME**

1. Sustainability Certification Scheme (SCS) identification and contact information

SCS name (include version number where relevant): International Sustainability and Carbon Certification (ISCC) CORSIA

Address: Hohenzollernring 72, D-50672 Cologne, Germany

Telephone #: +49 221 50802010

Website: www.iscc-system.org

ISCC CORSIA sub-page (only visible to people who have the link during evaluation process): <https://www.iscc-system.org/about/sustainable-aviation-fuels/corsia/>

2. SCS representative Information

Full name and title: Dr. Norbert Schmitz

E-mail address: schmitz@iscc-system.org

Telephone #: +49 221 50802011

Date: 29th of April 2020

Signature: 

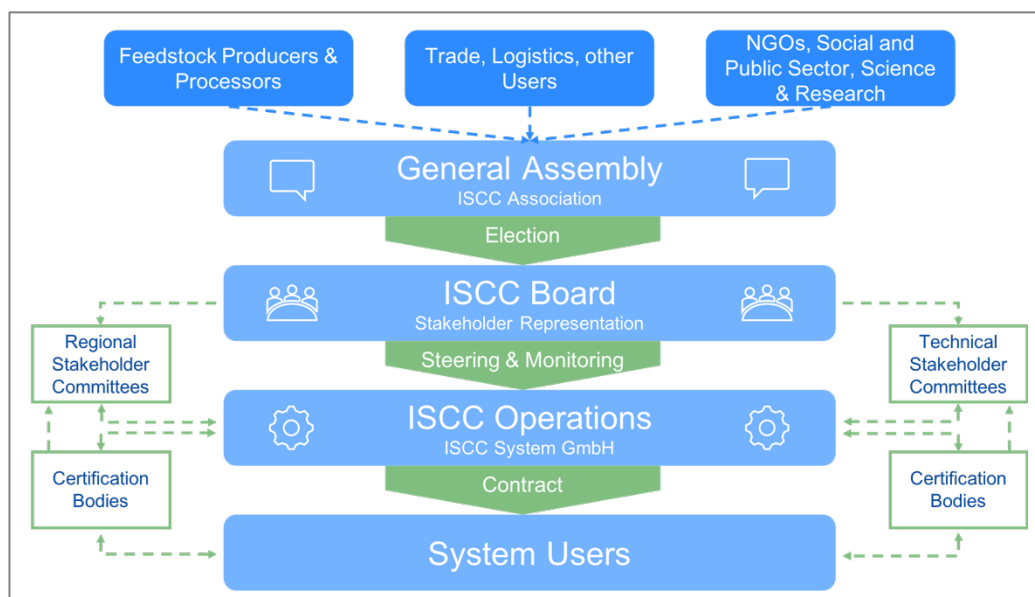
PART II – COMPLIANCE EVIDENCE ON THE REQUIREMENTS OF THE ICAO DOCUMENT “CORSA ELIGIBILITY FRAMEWORK AND REQUIREMENTS FOR SUSTAINABILITY CERTIFICATION SCHEMES”

1. Compliance evidence on the requirements for SCS (Table 1 of the ICAO Document “CORSA Eligibility Framework And Requirements For Sustainability Certification Schemes”)

#	THEME	REQUIREMENT
1)	Documentation management	<ul style="list-style-type: none"> • SCS has a documentation management system that addresses each of the following elements: <ul style="list-style-type: none"> ○ General management system documentation for the SCS CORSIA certification programme (e.g. policies, roles/responsibilities within SCS, etc.) ○ Control of documents. ○ Control of records. ○ Management review of management system. • SCS keeps records for a minimum of 10 years.
<p>Compliance Evidence</p> <p>General management system documentation</p> <p>ISCC’s system documents which accompany this application form provide a detailed and comprehensive documentation of the requirements and policies of the ISCC system. They will later be available openly on ISCC’s homepage. During the evaluation process they are only available for ICAO via this link: https://www.iscc-system.org/about/sustainable-aviation-fuels/corsia/</p> <p>The whole certification process within ISCC from the System User’s (i.e. economic operator’s) first registration up to the audit and the handling of sustainable material is well defined and documented step by step, for example on the ISCC homepage: https://www.iscc-system.org/process/overview/</p> <p>The roles and responsibilities within ISCC are well-ordered and described for example on page 14 and 15 of ISCC’s Impact Report 2018: https://www.iscc-system.org/wp-content/uploads/2019/10/ISCC-Impact-Report-2018.pdf</p>		

Compliance Evidence

The picture below also gives an idea of ISCC’s organizational structure.



Control of documents

The ISCC CORSIA system documents are kept up-to-date and are revised regularly and if necessary. In the event of newly developed system documents or fundamental changes to existing system documents, ISCC will publish the respective documents on the ISCC website for Public Consultation in order to gather feedback from its stakeholders (more information of stakeholder involvement is given at a later point below). Of course, adjustment or changes to the ISCC CORSIA system will need approval by ICAO before they can be implemented.

Reference in system documents: ISCC CORSIA 102 “Governance”, chapter 6, p. 9

Moreover, ISCC constantly reviews and cross checks all certification documents submitted to ISCC by the CBs, i.e. the registrations, audit procedures and the copy of the certificate. Irregularities or non-conformities found during this review will be documented and directly addressed and communicated by ISCC to the respective party (CB and/or System User).

Reference in system documents: ISCC CORSIA 102 “Governance”, chapter 13, p. 30

Control of records

ISCC asks all System Users to report the amounts, origins and life cycle emissions values of sustainable material that has been certified under the ISCC CORSIA System. Moreover, ISCC keeps records of certified economic operators and relevant information in a digital database to support all processes, in compliance with all data security regulations.

Reference in system documents: ISCC CORSIA 102 “Governance”, chapter 7, p. 10

Management review of the management system

Every five years, the system as a whole is revised and the standards are adapted according to the latest scientific findings, feedback from stakeholders and to incorporate practical experiences and best practices.

Reference in system documents: ISCC CORSIA 102 “Governance”, chapter 9, p. 16

Keeping of records

The above mentioned records are kept for a minimum of ten years.

Reference in system documents: ISCC CORSIA 102 “Governance”, chapter 7, p. 10

#	THEME	REQUIREMENT
2)	Audit competencies	<ul style="list-style-type: none"> • The SCS documentation describes in sufficient detail the specific audit competencies requirements and how it is ensured that the requirements concerning auditors' competencies (see Table 5, Requirement 6) are met.

Compliance Evidence

ISCC CORSIA requires the following specific audit competencies:

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.¹
4. Auditors should comply with the requirements of ISAE 3000 when performing an ISCC CORSIA audit.
5. 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.
6. Good proficiency in English and working language skills in the corresponding native/working language.

7. 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
8. Auditors should comply with the requirements of ISAE 3000 when performing an ISCC CORSIA audit.
9. 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.
10. Auditors are not permitted to make ultimate certification decisions regarding audits they have performed themselves.
11. 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.

Reference in system documents: ISCC CORSIA 103 “Requirements for Certification Bodies and Auditors”, chapter 5.1, p. 15

The auditor must have:

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 ISCC CORSIA or similar 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).

Reference in system documents: ISCC CORSIA 103 “Requirements for Certification Bodies and Auditors”, chapter 5.2, p. 16

ISCC ensures that the requirements concerning auditors' competencies are covered by using the following instruments:

ISCC regularly organizes trainings for auditors in different parts of the world. The requirements for the ISCC CORSIA scheme are going to be included in the ISCC Basic Training course.

Precondition to conduct ISCC trainings is participation of the auditor in an ISCC Basic Training which will include in future a section addressing the ISCC CORSIA scheme.

Additionally, ISCC will set up a specific CORSIA online training for auditors and system users.

Since March 2020, auditors are also required to pass an online test within eight weeks after the training in order to receive attestation and thus the permission to conduct ISCC audits.

Competence regarding ISCC CORSIA is also 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.

Reference in system documents: ISCC CORSIA 103 “Requirements for Certification Bodies and Auditors”, chapter 5.2, p. 16 and 17

See also the system update for the auditor test online: <https://www.iscc-system.org/update/03-march-2020/>

ISCC always checks in the system database, if an auditor has participated in the ISCC CORSIA online training or the Basic Training with CORSIA section, if the auditor has passed the test and hence is allowed to conduct CORSIA audits.

Certification bodies conclude a contract with ISCC in which they oblige themselves to only engage qualified auditors. ISCC’s own Integrity Auditors conduct office integrity audits at the certification bodies cooperating with ISCC in order to check on their work and whether they fulfil the responsibilities laid down in the contracts. ISCC’s Integrity Audits at the ISCC CORSIA System Users are an additional way to assess the auditors’ performance. If a certification body or single auditor does not deliver the required performance, they are suspended by ISCC.

Reference to system documents: ISCC CORSIA document 102 “Governance” chapter 12 p. 24 ff. for the Integrity Program, chapter 11, p. 19 ff. for non-conformity and sanctions, including suspension.

#	THEME	REQUIREMENT
3)	SCS Group auditing requirements (where	<ul style="list-style-type: none"> • Where the SCS permits group auditing, SCS establishes requirements and provides guidance to certification bodies on: <ul style="list-style-type: none"> ○ Risk-based sampling of units within a group audit, including

	applicable)	<p>minimum sample size (see Table 5, Requirement 5) and the threshold for non-compliance.</p> <ul style="list-style-type: none"> ○ Group management. ○ Process and conditions to join a group.
<p>Compliance Evidence</p> <p>Risk-based sampling and non-compliance:</p> <p>ISCC does permit group audits for farms, plantations, storage facilities and points of origin under certain conditions. These conditions as well as requirements are described in detail in ISCC CORSIA Document 206. They include, but are not limited to:</p> <p>Risk-based sampling: The minimum sample size (s) depends on the number of individual group members (n) and the risk factor (r), which must be determined by the auditor during a risk assessment. The sample size is determined by the formula: $s = r * \sqrt{n}$</p> <p>Reference in system documents: ISCC CORSIA document 206 “Group Certification”, chapter 7.1, p. 9</p> <p>In the case that the external auditor detects one or more group members from the sample to be non-compliant with the ISCC CORSIA requirements, or one or more group members refuse to participate in the audit, the sample size of the current audit must be doubled. “Non-compliant” means that mandatory requirements of ISCC CORSIA are not complied with, and compliance cannot be ensured within 40 days after the audit by implementing corrective measures. If in the increased sample, further group members are detected not fulfilling the ISCC CORSIA requirements, the increased sample must be doubled again, and so forth. This process may continue until 100% of the group members have been audited. Group members that are audited non-compliant must be excluded from the group and from the certification under any ISCC standard.</p> <p>Reference in system documents: ISCC CORSIA document 206 “Group Certification”, chapter 7.3, p. 11-12</p> <p>Each System User must start the implementation process of ISCC CORSIA by conducting an internal risk assessment. In addition, prior to the audit of a System User, the certification body conducts an independent risk assessment. If ISCC CORSIA audits include the verification of farms, a risk assessment must be conducted to determine whether a farm is located within the proximity of areas where the cultivation of biomass is prohibited under ISCC CORSIA (areas of high carbon stock or high biodiversity). The risk assessment takes into account risk indicators and the probability as well as the consequences of the occurrence of these risks. The result of the risk assessment is a risk factor, which can be regular (factor 1), medium (1.5) or high (2).</p> <p>Reference in system documents: e.g. ISCC CORSIA document 204 “Audit Requirements and Risk Management”, chapter 4.1.3, p. 19 or chapter 4.2.2, p. 23</p> <p>Group management:</p> <p>Chapter 4 of the ISCC CORSIA document 206, p. 6 ff. describes management requirements for groups, e.g. amongst other things that the group must be represented by a head office that is responsible for the group management, plans internal audits and runs a register of group members.</p>		

Joining a group:

A group must be homogenous, meaning for example that members are located in the same region, the climatic conditions are similar, similar production systems are applied, the risk assessment has shown a similar risk exposure and the products are similar. An economic operator can join a group, if these conditions are met. The economic operator who wants to join a group must undergo an internal audit by an internal auditor who has been trained in an ISCC training before being provisionally added to the group’s register by the group management. Subsequently, the economic operator will take part in the risk assessment and sampling during the next ISCC audit. If the audit was completed successfully, the economic operator will be certified as part of the group.

Reference in system documents: ISCC CORSIA document 206 “Group Certification”, chapter 3 p. 5, chapter 6, p. 7-8

#	THEME	REQUIREMENT
4)	Non-compliance with certification requirements	<ul style="list-style-type: none"> • SCS has documented procedures for addressing when a certified economic operator is found to not comply with the certification requirements. This includes: <ul style="list-style-type: none"> ○ Procedures for withdrawing or suspending certificates and the circumstances under which this occurs. ○ Procedures to ensure that any non-conformities that do not lead to immediate withdrawal or suspension of the certificate are corrected. • SCS makes these procedures available to economic operators.
<p>Compliance Evidence</p> <p>Documented procedures:</p> <p>Chapter 11 of ISCC CORSIA document 102 “Governance” describes the procedures for addressing when a certified economic operator is found to not comply with the certification requirements (p. 19 ff).</p>		

Withdrawing or suspending certificates:

In the event of non-conformities with the ISCC CORSIA requirements the respective certification body must declare the certificate invalid and withdraw the certificate immediately and ISCC may suspend the System User from recertification for a period of up to 60 months. ISCC publishes all withdrawn certificates and suspended System Users on the ISCC website. ISCC is also entitled to define specific conditions for the re-certification which are suitable for preventing future non-conformities or for ensuring future compliance with the ISCC requirements.

Reference in system documents: ISCC CORSIA document 102 “Governance”, chapter 11.2, p. 21 ff.

Withdrawn certificates are published under the following link on the ISCC website:

<https://www.iscc-system.org/certificates/withdrawn-certificates/>

Suspended System Users are published under the following link on the ISCC website:

<https://www.iscc-system.org/certificates/suspended-system-users/>

Correction of non-conformities:

Minor non-conformities may be corrected by implementing appropriate corrective measures at the latest 40 days after the date on which the audit was conducted. These measures can be supplements, corrections and replacements of documents, records, reports, protocols and other information and data showing compliance with the ISCC sustainability requirements and with the requirements on traceability, mass balance and GHG emissions. This can take place during the audit or subsequently. However, before a certificate can be issued, existing non-conformities must always be corrected. Otherwise the issuing of a certificate is not possible and compliance must be verified in an additional audit.

Reference in system documents: ISCC CORSIA document 102 “Governance”, chapter 11.1, p. 19

Availability of procedures:

The detailed descriptions of these procedures will be available in the ISCC CORSIA document 102 “Governance” on the ISCC website.

#	THEME	REQUIREMENT
5)	Monitoring and system review	<ul style="list-style-type: none"> • SCS has procedures and timelines for reviewing its CORSIA certification programme, including compliance of economic operators, certification bodies and accreditation bodies with the provisions of the programme, to ensure its continuing integrity, adequacy, and effectiveness. • Review of the CORSIA certification programme occurs at planned intervals and after significant changes to the CORSIA requirements as specified by ICAO, as well as in response to complaints received, where necessary. • SCS uses the results of the review to improve its assurance system where indicated and maintains records of any corrective actions taken.

Compliance Evidence

Procedures for reviewing the ISCC CORSIA programme:

ISCC has several measures in place to review the certification system. For instance, in 2019 ISCC conducted the first Impact Assessment, which will from now on be repeated at regular intervals. The assessment measures ISCC's impact, assesses its effectiveness and gives a comprehensive overview of ISCC's work, roles and the general limitations of sustainability certification. The results are summarized in the ISCC Impact Report, which can be accessed on the ISCC website: <https://www.iscc-system.org/about/impact-report-2018/>

Moreover, ISCC organizes regular meetings specifically for the representatives of recognized certification bodies cooperating with ISCC. The aim of those meetings is to exchange feedback and practical experiences in relation to the daily application of ISCC, to discuss best practices, to identify and reduce potential risks and to facilitate improvements of the system.

Reference in system documents, e.g.: ISCC CORSIA 102 "Governance", chapter 5, p. 8

ISCC is a multi-stakeholder initiative and all stakeholders are given a chance to participate in stakeholder dialogues, submit feedback or otherwise support the implementation of best practices and the continuous improvement of ISCC. Since several years, ISCC runs "Technical Committees" with stakeholders and auditors participating to elaborate on regional and feedstock and supply chain specific issues.

Reference in system documents, e.g.: ISCC CORSIA 102 "Governance", chapter 5, p. 6 ff.

The ISCC Integrity Program is one of ISCC's tools to ensure a consistent, objective and reliable audit and certification process. The ISCC Integrity Program consists of assessments of ISCC System Users and of certification body offices. Audits are planned randomly and on a risk basis (also considering complaints received). They are conducted in amplified number after significant changes to the system requirements.

Reference in system documents, e.g.: ISCC CORSIA 102 "Governance", chapter 12, p. 24 ff.

ISCC implemented a "Whistleblower" web template, which is available on the ISCC website, in order to facilitate complaints and the detection of fraudulent behavior of economic operators: <https://www.iscc-system.org/process/how-to-submit-complaints/>

To sum up, ISCC always reflects its system critically and gathers feedback. ISCC collates such

stakeholder feedback, draws conclusions and informs ICAO if necessary. The ISCC CORSIA programme is only changed after agreement with ICAO. Also, if adjustments or changes to the system are required to ensure compliance with the CORSIA requirements and/or to maintain the recognition of ISCC by ICAO, feedback gathering and public consultation of stakeholders does not apply.

Reference in system documents, e.g.: ISCC CORSIA 102 “Governance”, chapter 6, p. 9

Occurrence of reviews:

The system documents and the management system are reviewed regularly every five years, after significant changes to the CORSIA requirements as specified by ICAO and in response to complaints received.

Reference in system documents, e.g.: ISCC CORSIA 102 “Governance”, chapter 9, p. 16

Improvement and documentation:

The results of a system review may lead to the conclusion that corrective measures are necessary within the framework of the CORSIA requirements specified by ICAO. If this is the case, ISCC will conduct a public consultation and propose adjustments in the respective system documents to ICAO. Once the adjustments have been recognized by ICAO, ISCC will implement them and communicate the changes to all stakeholders via system updates. Adjustments, changes and updates to the system are used to improve the assurance system. Records of changes to the system are provided in the “system updates” section of the ISCC website: <https://www.iscc-system.org/process/iscc-documents-at-a-glance/iscc-system-updates/>

#	THEME	REQUIREMENT
6)	Transparency	<ul style="list-style-type: none"> • SCS ensures that the following information is made publicly available on a website: <ul style="list-style-type: none"> ○ The list of economic operators that are certified under its CORSIA certification programme, including the start and expiry dates of each certificate, and those who no longer participate. Information on the withdrawal or suspension of certificates must be published immediately after the decision has been made. ○ The latest version of SCS CORSIA certification programme requirements. ○ The list of certification bodies that are permitted to conduct audits within the CORSIA certification programme, as well as any certification bodies that are no longer permitted to conduct audits within the programme and those that are temporarily suspended. ○ Publication of contact details for the SCS CORSIA certification programme e.g. telephone number, email address and correspondence address. ○ The names of any other eligible SCS that the subject SCS recognizes within its CORSIA certification programme.
<p>Compliance Evidence</p> <p>List of certified economic operators:</p> <p>ISCC publishes the list of all certificates (valid, fake and withdrawn) including the relevant scopes and products (HEFA, FT, ATJ, SIP etc.) on the ISCC website: https://www.iscc-system.org/certificates/all-certificates/ In the future, ISCC CORSIA certificates will be included here.</p> <p>Latest version of certification programme requirements:</p> <p>The latest version of the ISCC CORSIA requirements, i.e. the system documents will be available on the ISCC website.</p> <p>During the SCS application and evaluation process they can be found via this private link: https://www.iscc-system.org/about/sustainable-aviation-fuels/corsia/</p> <p>List of eligible certification bodies:</p> <p>A list of cooperating certification and suspended bodies can be found on the ISCC website via this link: https://www.iscc-system.org/process/certification-bodies-cbs/recognized-cbs/</p> <p>Contact details:</p> <p>The contact details can always be found in the footer of the ISCC website: https://www.iscc-system.org/</p> <p>In addition, questions about the ISCC CORSIA programme can always be sent to corsia@iscc-system.org</p>		

Recognized SCS:

There are currently no schemes recognized under ISCC CORSIA. ISCC CORSIA will publish on its website the names of any other eligible SCS that ISCC recognizes within its CORSIA certification programme.

Reference in system documents: ISCC CORSIA 102 “Governance”, chapter 8, p.11-12

#	THEME	REQUIREMENT
7)	Annual reports	<ul style="list-style-type: none"> • Recognized SCS submits annually a report to ICAO that includes relevant information. • SCS has a procedure in place to collect the information required to fulfil this reporting obligation. • SCS records detailed information about the calculation of actual values within their system and provide this information to ICAO on request, in line with the ICAO document entitled “CORSIA Methodology for Calculating Actual Life Cycle Emissions Values”.

Compliance Evidence

Submission of annual report with relevant information:

ISCC will submit an annual report to ICAO about certified feedstocks, biofuels and GHG LCA values.

Reference in system documents: ISCC CORSIA 102, chapter 7, p. 10

Procedures to collect information:

Procedures to collect the necessary information are already in place as ISCC already submits annual reports to the European Commission about information regarding the ISCC EU system (amount of raw materials certified, by country of origin and by type; and amount of biofuels certified, by country of origin of the raw material and by type). In order to fulfil the reporting requirements, ISCC requires every farm, plantation, point of origin and fuel producer certified under the ISCC system to report on the type of product, type of raw material, country of origin of the raw material, and the amount of product certified. They must also specify the registration number, company name, scope and other contact details. In order to facilitate the reporting requirements by economic operators ISCC provides an online reporting template for ISCC EU and a corresponding template will be set up for ISCC CORSIA.

The audit procedures, i.e. checklists, which ISCC provides for auditors to use during audits additionally ask the auditor to check, whether the economic operator has fulfilled its reporting obligations. Audit procedures for existing ISCC certification systems can be accessed via the following link, audit procedures for ISCC CORSIA will be added after recognition:
<https://www.iscc-system.org/process/iscc-documents-at-a-glance/iscc-audit-procedures-and-checklists/>

Records and provision of information on LCA:

In line with the procedures described above under the ISCC CORSIA system certified economic operators will be asked to report on the calculation of actual LCA values.

Reference in system documents: ISCC CORSIA 102, chapter 7, p. 10

#	THEME	REQUIREMENT
8)	Risk Management Plan	<ul style="list-style-type: none"> SCS has a documented plan for addressing the risks to the integrity of the assurance system.

Compliance Evidence

Risk management is an integral part of all operations and decisions in the ISCC systems.

Each system user starts the ISCC implementation process with an internal risk assessment, also called a self-assessment based on the requirements set in the standard. For preparation, system users can use the respective ISCC documents, audit procedures, and checklists. Very often, system users participate in ISCC trainings to become familiar with the system and the implementation needs.

The self-assessment is a preparation for the real ISCC audit, which is conducted by independent third-party certification bodies. Every audit requires an external risk assessment, during which the auditor identifies, evaluates and classifies the risk according to one of the three ISCC risk levels: regular, medium or high. The intensity and focus of the audit are determined based on the result of the risk assessment. In case of group audits, the risk factor drives the sample size. In case of non-conformity of individual group members, the determined sample size of the current audit must be doubled.

ISCC CORSIA 204 “Audit Requirements and Risk Management”, chapter 3.1, p. 7 (self-assessment), chapter 4, p. 17 (external assessment)

In summary, core features of the quality and risk management within ISCC are: The ISCC Integrity Program, benchmarking processes, multi-stakeholder dialogue, regular participation in sustainability conferences, the ISCC training program, requirements for certification bodies plus feedback mechanisms for system users and the interested civil society, discussions with authorities, quality management by System Users and customer and stakeholder services, such as the availability via phone and e-mail for questions, concerns and complaints (incl. whistle blower section on website).

Reference in system documents: for example ISCC CORSIA 102 “Governance”, chapter 9, p. 12-16 and chapter 12, p. 24-30

#	THEME	REQUIREMENT
9)	Accreditation of certification bodies	<ul style="list-style-type: none"> • SCS uses an accreditation body complying with ISO 17011 to ensure that certification body requirements listed herein are implemented by the certification bodies. • SCS periodically assesses the effectiveness of the accreditation mechanism as part of their system review. • SCS has procedures in place that ensure that the accreditation body has the following competencies: <ul style="list-style-type: none"> ○ Knowledge of the five ICAO documents³ that compose the CORSIA Implementation Element related to CORSIA eligible fuels and the SCS CORSIA certification programme requirements. ○ Competence to review sampling protocols and practice, where this is undertaken by the Certification Body. ○ Competence to review assessment of groups under group auditing procedures, where this is permitted by the SCS and undertaken by the Certification Body.

³ These five documents are: CORSIA Eligibility Framework and Requirements for Sustainability Certification Schemes; CORSIA Approved Sustainability Certification Schemes; CORSIA Sustainability Criteria for CORSIA Eligible Fuels; CORSIA Default Life Cycle Emissions Values for CORSIA Eligible Fuels; and CORSIA Methodology for Calculating Actual Life Cycle Emissions Values.

Compliance Evidence

Accreditation body:

ISCC requires its certification bodies to be accredited to ISO standard 17065. In the framework of CORSIA recognition, ISCC additionally requires that the certification bodies' accreditation body complies with ISO 17011. A certification body will have to send in a proof of this before it will be recognized by ISCC for conducting audits under ISCC CORSIA.

Reference in system documents: ISCC CORSIA 103 “Requirements for Certification Bodies and Auditors”, chapter 3.2, p. 6

Assessment of accreditation mechanism:

Certification bodies cooperating with ISCC have to prove that their accreditation body complies with ISO 17011.

ISCC's Integrity Program is a tool to ensure the effectiveness of the accreditation mechanism. In the framework of the Integrity Program, the work of certification bodies is assessed by ISCC's Integrity Auditors.

Reference in system documents: for example ISCC CORSIA 102 “Governance”, chapter 12, p. 24-30

The ANSI National Accreditation Board has already implemented an ISCC-specific accreditation programme. ISCC is already involved in bilateral discussions with ANSI to also develop an ISCC CORSIA accreditation scope and will extend this effort to other accreditation bodies as well.

Information about the ANSI ISCC programme can for example be found here:

https://www.ansi.org/news_publications/news_story?menuid=7&articleid=a9e1377e-3c57-40a9-834a-09839c943330

<https://www.iscc-system.org/process/certification-bodies-cbs/accreditation/>

Competencies of accreditation bodies:

ISCC requests from the accreditation bodies that they have knowledge of the five ICAO documents and participate in the ISCC CORSIA online training. The documents are referenced in the ISCC CORSIA system documents. They are also mentioned and linked on the CORSIA sub-page of the ISCC website: <https://www.iscc-system.org/about/sustainable-aviation-fuels/corsia/>

Reference in system documents: ISCC CORSIA 103 “Requirements for Certification Bodies and Auditors”, chapter 3.3, p. 6

The accreditation bodies' competence to review sampling protocols and practices is checked by ISCC internally via the audit reports and documents, which are handed in by the certification bodies after every audit. The certification bodies have to explain very precisely how they calculated and selected the samples. The same applies to the group auditing procedures. Here, too, ISCC acts as a supervisory authority.

Reference in system documents: ISCC CORSIA 102 “Governance”, chapter 13, p. 30

In general, ISCC regularly conducts feedback loops with accreditation bodies and will, in the future, strongly encourage them to participate in the certification body meetings.

#	THEME	REQUIREMENT
10)	Stakeholder Engagement	<ul style="list-style-type: none"> SCS has a process for incorporating stakeholder input relevant to the CORSIA sustainability criteria and adequate to the scope and scale of the operation.
<p>Compliance Evidence</p> <p>ISCC is a multi-stakeholder initiative. Stakeholders of ISCC either have the option to engage with ISCC by becoming members in the ISCC Association, by participating in Stakeholder Committees, the regional stakeholder dialogue, and Working Groups, or by giving feedback to the system through Public Consultation, or directly via email, over the telephone or in person. ISCC Association members that are active in sustainable aviation fuels and already involved in the stakeholder process today are: Neste, Total, gevo, Shell, UPM, bp, IATA, Eni and LanzaTech.</p> <p>Reference in system documents: ISCC CORSIA 102 “Governance”, chapter 5, p. 6-8</p> <p>ISCC stakeholders relevant to CORSIA are also displayed on slide 10 of this presentation on the ISCC website: https://www.iscc-system.org/wp-content/uploads/2019/11/ISCC-for-Sustainable-Aviation-Fuels.pdf</p>		

#	THEME	REQUIREMENT
11)	Complaint procedure	<ul style="list-style-type: none"> SCS has a documented complaint procedure to respond to complaints received from clients, the public and other stakeholders about its CORSIA certification programme and fraud or potential fraud. SCS has procedures in place for: <ul style="list-style-type: none"> Investigating and responding to relevant complaints, including reporting relevant information, to the oversight body or certification body, as appropriate and in a timely manner. Reviewing the assurance system and taking corrective actions where necessary (see Table 1, Requirement 5). Documenting all complaints received and actions taken for consideration in the system review. SCS has procedures in place for responding to requests for information from the Committee on Aviation Environmental Protection (CAEP) Sustainability Certification Schemes Evaluation Group (SCSEG).

Compliance Evidence

Documented complaint procedure:

ISCC's complaint procedure is documented in ISCC CORSIA system document 102 "Governance", chapter 10, p. 16-19

Investigating and responding to complaints:

For now, complaints or fraud allegations can be submitted on the ISCC website via this link: <https://www.iscc-system.org/process/how-to-submit-complaints/>

In the future, ISCC will implement a separate section on the ISCC website, where solely CORSIA-related complaints, allegations and feedback can be submitted.

The ISCC management decides on accepting the validity of the complaints or appeals submitted based on the formal requirements specified in chapter 10.1 of ISCC CORSIA document 102. The complainant will be informed immediately about the receipt of their complaint or appeal, the acceptance of the complaint or appeal and what further actions will be taken. Complaints and appeals will be analyzed, investigated and decided on by the ISCC management on a case by case basis. ISCC may schedule an independent assessment in the framework of the ISCC Integrity Program if required. If necessary, the ISCC Board will be involved in the process in order to bring it to a conclusion. ISCC aims to resolve conflicts in a timely manner. Any result and decision will be communicated to the complainant by the ISCC management without delay. Relevant information will also be reported to the oversight body or certification body, as appropriate and in a timely manner. If the complainant does not accept the decision made by the ISCC management, the complainant can file an appeal against this decision.

Reference in system documents: ISCC CORSIA 102 "Governance", chapter 10, p. 16-19

Review and corrective actions:

The ISCC Integrity Program, Impact Assessment, multi-stakeholder approach and more serve as means to review the system regularly, to detect potential deficiencies and to correct them.

Reference in system documents, e.g.: ISCC CORSIA 102 "Governance", chapter 9, p. 16

Documentation:

Complaints received and actions taken are documented by ISCC, considering all necessary data security provisions. Consequences are drawn from this for system reviews and updates.

Reference in system documents: ISCC CORSIA 102 "Governance", chapter 10.2, p. 19

Responding to requests for information:

All complaints received and actions taken for consideration are documented by ISCC and incorporated in ISCC's standard reports to ICAO. In case the Committee on Aviation Environmental Protection (CAEP) Sustainability Certification Schemes Evaluation Group (SCSEG) requests information on the complaints received or the complaints procedure, ISCC will also use the documentation to respond to this request and to provide all required information in a timely manner. Furthermore, in particularly severe cases ISCC will proactively inform CORSIA in a timely manner.

Reference in system documents: ISCC CORSIA 102 "Governance", chapter 10.2, p. 19

#	THEME	REQUIREMENT
12)	Transparency on Greenhouse Gas (GHG) reporting and accounting	<ul style="list-style-type: none"> SCS will provide any information required by the relevant national authority related to GHG reporting.
<p>Compliance Evidence</p> <p>The ISCC CORSIA system document 205 “life cycle emissions” documents the emissions calculation in the framework of ISCC CORSIA and corresponds to the methodology as laid down in the ICAO Document “CORSIA Methodology for Calculating Actual Life Cycle Emissions Values”.</p> <p>Life cycle emissions values that are reported in the framework of ISCC CORSIA are recorded and analysed by ISCC. In case of irregularities, the calculations are assessed by an Integrity Audit.</p> <p>ISCC will record information about GHG LCA values and accounting within the ISCC system and provide the information to the relevant national authority as required.</p> <p>Reference in system documents: ISCC CORSIA 102 “Governance”, chapter 7, p. 10; ISCC CORSIA 205 “Life Cycle Emissions”.</p>		

2. Compliance evidence on the General requirements set by SCS on Economic Operators (Table 2 of the ICAO Document “CORISIA Eligibility Framework And Requirements For Sustainability Certification Schemes”)

#	THEME	REQUIREMENT
1)	Documentati on management	<ul style="list-style-type: none"> SCS requires that economic operators: i) have an auditable documentation management system for the evidence related to the claims they make or rely on for certification; ii) keep records for a minimum of five years; and iii) accept responsibility for preparing any information related to the auditing of such evidence.
<p>Compliance Evidence</p> <p>economic operators: i) have an auditable documentation management system for the evidence related to the claims they make or rely on for certification;</p> <p>Under ISCC CORSIA, internal company procedures with respect to sustainability requirements must be documented in writing. This documentation has to contain at least a description of internal company material flows, the organizational structure, responsibilities and authorities with respect to sustainability and chain of custody and procedures on the traceability and chain of custody regarding all the requirements of the standard. Companies have to establish and maintain a reporting system which satisfies the requirements and operates both effectively and efficiently.</p> <p>Reference in system documents: ISCC CORSIA 203 “Traceability and Chain of Custody”, chapter 3.2.2., p. 9</p> <p>ii) keep records for a minimum of five years</p> <p>They have to guarantee that relevant records are kept for a minimum of five years.</p> <p>Reference in system documents: ISCC CORSIA 203 “Traceability and Chain of Custody”, chapter 3.2.2, p. 10</p> <p>Reference in system documents: ISCC CORSIA 204 “Audit Requirements and Risk Management”, chapter 3.1, p. 8</p> <p>iii) accept responsibility for preparing any information related to the auditing of such evidence</p> <p>In addition, companies have to accept responsibility for preparing any information regarding the auditing of evidence which is related to the claims they make.</p> <p>Reference in system documents: ISCC CORSIA 204 “Audit Requirements and Risk Management”, chapter 3.1, p. 8</p>		

#	THEME	REQUIREMENT
2)	Transparency on other SCS participation by economic operators	<ul style="list-style-type: none"> SCS requires all economic operators to declare the names of all SCS under which they are and/or were certified and make available to the auditors all information relevant to those certifications.
<p>Compliance Evidence</p> <p>In order to ensure that no double accounting takes place it must be checked both during the registration for certification and during the ISCC CORSIA audit as to whether a company is certified under more than one certification scheme. The economic operators have to declare the names of all schemes they participate in and have to provide the auditor with all relevant information, including the audit reports and chain of custody information, such as mass balances, for verification.</p> <p>Reference in system documents: ISCC CORSIA 204 “Audit Requirements and Risk Management”, chapter 3.1, p. 5; ISCC CORSIA 203 “Traceability and Chain of Custody”, chapter 4.2, p. 29-30</p> <p>This information is also required on ISCC’S registration form: https://www.iscc-system.org/process/registration-for-certification/registration-form/</p>		

#	THEME	REQUIREMENT
3)	CORSlA certification requirements	<ul style="list-style-type: none"> • SCS requires the economic operator to demonstrate and document that it satisfies all CORSlA requirements specific to the economic operator stated herein, including the following which form the basis for audit objectives: <ul style="list-style-type: none"> ○ The fuel under review satisfies the CORSlA sustainability criteria specified [ICAO document “CORSlA Sustainability Criteria for CORSlA Eligible Fuels”]; ○ (where applicable) The default GHG life cycle assessment (LCA) value applied by the economic operator matches the value and associated feedstock and conversion process (pathway) specified by ICAO in the ICAO document “CORSlA Default Life Cycle Emissions Values for CORSlA Eligible Fuels”; ○ (where applicable) The system of the economic operator to calculate GHG emissions for an actual LCA value ensures that: <ul style="list-style-type: none"> — The CORSlA LCA methodology specified in the ICAO document “CORSlA Methodology for Calculating Actual Life Cycle Emissions Values” is accurately followed to calculate its actual LCA value. — The LCA value calculation is complete, accurate and transparent. ○ (where applicable) The actual LCA value calculated by the economic operator is accurate and has been calculated in accordance with the CORSlA LCA methodology specified in the ICAO document “CORSlA Methodology for Calculating Actual Life Cycle Emissions Values” using the most recent data available. ○ (where applicable) The emissions credits used to calculate the actual LCA value by the economic operator are accurate, have been calculated in accordance with the relevant CORSlA emissions credit methodology or methodologies, and satisfy all other requirements for emissions crediting, as specified in the ICAO document “CORSlA Methodology for Calculating Actual Life Cycle Emissions Values”, Section 6. ○ In the case of waste or residue feedstocks, the material meets the definition for waste or residues specified by ICAO for CORSlA and can be traced back to the first gathering point [ICAO document “CORSlA Methodology for Calculating Actual Life Cycle Emissions Values”, Section 4]. ○ In the case of by-products, the material meets the definition for by-products specified by ICAO for CORSlA and can be traced back to the point of origin [ICAO document “CORSlA Methodology for Calculating Actual Life Cycle Emissions Values”, Section 4]. ○ In the case of low land use change risk feedstocks, the feedstocks and / or land use practices meet the criteria specified by ICAO for CORSlA [ICAO document “CORSlA Methodology for Calculating Actual Life Cycle Emissions Values”, Section 5].

Compliance Evidence

Compliance with CORSIA sustainability requirements:

The CORSIA sustainability criteria are specified in ISCC CORSIA documents 202 “Sustainability Requirements” (regarding land with high carbon stock) and document 205 “Life Cycle Emissions” (regarding emissions reductions). During the ISCC CORSIA audits the auditor will verify whether the relevant criteria have been met by the economic operator.

Document 202 specifies for Principle 1 on page 8:

CORSIA eligible fuel shall not be made from biomass obtained from land converted after 1 January 2008 that was primary forest, wetlands, or peat lands and/or contributes to degradation of the carbon stock in primary forests, wetlands, or peat lands as these lands all have high carbon stocks.

In the event of land use conversion after 1 January 2008, as defined based on IPCC land categories, direct land use change (DLUC) emissions shall be calculated. If DLUC greenhouse gas emissions exceed the default induced land use change (ILUC) value, the DLUC value shall replace the default ILUC value.

Document 205 specifies in chapter 1 on page 5:

“CORSIA eligible fuel shall achieve net GHG emissions reductions of at least 10% compared to the baseline life cycle emissions values for aviation fuel on a life cycle basis.”

Application of correct default value:

Default LCA values and all provisions for applying the correct default values are described in ISCC CORSIA document 205 “Life Cycle Emissions”, chapter 3.1, p. 6. The auditor is required to verify that the default value applied matches the feedstock and conversion process of the fuel in question.

System to calculate actual LCA value:

Following ISCC CORSIA document 205 “Life Cycle Emissions”, chapter 3.2, p. 6, the auditor will verify whether the system of the economic operator to calculate an actual LCA value ensures that the CORSIA LCA methodology is accurately followed and that the LCA value calculation is complete, accurate and transparent.

Actual LCA value:

As specified in ISCC CORSIA document 205 “Life Cycle Emissions”, the actual LCA value calculated by the economic operator must be accurate and must be calculated in accordance with the CORSIA LCA methodology using the most recent data available. For example, calculating carbon dioxide equivalent (CO₂e) emissions of CH₄, N₂O and non-biogenic CO₂ from the fuel’s life cycle steps on the basis of a 100-year global warming potential, using the correct functional unit, excluding emissions generated during one-time construction or manufacturing activities, allocating emissions to co-products in proportion to their contribution to the total energy content, and more. (chapter 4 p. 7-9)

Emissions credits:

Economic operator who produce CORSIA eligible fuels from municipal solid waste may generate emission credits that can be subtracted from the actual LCA value. Emissions credits used to calculate the actual LCA value by the economic operator must be accurate, must have been calculated in accordance with the relevant CORSIA emissions credit methodology or methodologies, and must satisfy all other requirements for emissions crediting, as specified in ISCC CORSIA document 205 “Life Cycle Emissions”, chapter 7, p. 14-21.

Waste and residue feedstocks:

In the case of waste or residue feedstocks, the material must meet the definition for waste or residues specified by ICAO and documented in ISCC CORSIA document 201-1 “Waste, Residues, By-Products”:

“Wastes are materials with inelastic supply and no economic value. A waste is any substance or object which the holder discards or intends or is required to discard. Raw materials or substances that have been intentionally modified or contaminated to meet this definition are not covered by this definition.”

“Residues are secondary materials with inelastic supply and little economic value.”

Reference in system documents: ISCC CORSIA document 201-1 “Waste, Residues, By-Products”, chapter 3.3 and 3.4, p. 5

Materials can only be classified as wastes or residues, if they can be found in the positive list provided by ICAO and adopted in the ISCC CORSIA document 201-1 “Waste, Residues, By-Products”.

Reference in system documents: ISCC CORSIA document 201-1 “Waste, Residues, By-Products”, chapter 3.5, p. 6

By-products:

In the case of by-products, the material must meet the definition for by-products specified by ICAO for CORSIA and documented in ISCC CORSIA document 201-1:

“By-products are secondary products with inelastic supply and economic value.”

Reference in system documents: ISCC CORSIA document 201-1 “Waste, Residues, By-Products”, chapter 3.2, p. 5

Materials can only be classified as by-products, if they can be found in the positive list provided by ICAO and adopted in the ISCC CORSIA document 201-1 “Waste, Residues, By-Products”.

Reference in system documents: ISCC CORSIA document 201-1 “Waste, Residues, By-Products”, chapter 3.5, p. 6

They must also be traceable up to the point of origin.

Reference in system documents: ISCC CORSIA document 201-1 “Waste, Residues, By-Products”, chapter 4.3, p. 7

Low LUC risk practices:

In the case of low land use change risk feedstocks, the feedstocks and / or land use practices meet the criteria specified by ICAO for CORSIA and described in ISCC CORSIA document 205 “Life Cycle Emissions”, chapter 6, p. 11-13. They must either fall under the category of the Yield Increase Approach or the Unused Land Approach.

3. Compliance evidence on the Traceability requirements set by SCS on Economic Operators (Table 3 of the ICAO Document “CORISIA Eligibility Framework And Requirements For Sustainability Certification Schemes”)

#	THEME	REQUIREMENT
1)	Traceability: Mass balance	<ul style="list-style-type: none"> • SCS requires economic operators to use a mass balance system that: <ul style="list-style-type: none"> a) Allows batches of sustainable materials with differing sustainability characteristics to be mixed. b) Requires information about the sustainability characteristics and sizes of the physical quantity (batches) referred to in point (a) to remain assigned to the mixture. c) 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. d) Demonstrates that the product claims are linked correctly to the feedstock quantities claimed.
<p>Compliance Evidence</p> <p>a) Under ISCC CORSIA, mass balance allows the physical mix of sustainable materials with different sustainability characteristics.</p> <p>Reference in system documents: ISCC CORSIA 203 “Traceability and Chain of Custody”, chapter 4.1, p. 28.</p> <p>b) The information about the sustainability characteristics and the size of the batches with differing sustainability characteristics has to remain assigned to the mixture. This means, for example, if batches with different figures on GHG emissions are physically mixed, the batches have to be kept separate in the quantity bookkeeping. Creating an average of the GHG emissions of different batches is not allowed. If batches with the same sustainability characteristics are physically mixed, the size of the batches can be summarised accordingly in the quantity bookkeeping. If materials are processed or losses of material occur due to internal company processes, the appropriate conversion factors shall be used to adjust the size of batches accordingly.</p> <p>Reference in system documents: ISCC CORSIA 203 “Traceability and Chain of Custody”, chapter 4.1, p. 28.</p>		

<p>c) The exact amounts and sustainability characteristics of sustainable material that leaves any element along the supply chain must be documented and must never exceed the amount of sustainable material with the same sustainability characteristics that enters the respective element.</p> <p>Reference in system documents: ISCC CORSIA 203 “Traceability and Chain of Custody”, chapter 4.1, p. 28.</p> <p>d) Moreover, economic operators along the physical supply chain have to demonstrate that all product claims are linked correctly to the feedstock quantities claimed. This can be verified with the help of the Sustainability Declarations that accompany the material along the supply chain.</p> <p>Reference in system documents: ISCC CORSIA 203 “Traceability and Chain of Custody”, chapter 3.1, p. 6-7.</p>
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#	THEME	REQUIREMENT
2)	Traceability: Mass balance system documentation	<ul style="list-style-type: none"> SCS requires each economic operator to include, as part of its documentation management system (see Table 2, Requirement 1), a system for documenting the mass balance. SCS requires the economic operator to assign a unique reference/identification number to each batch of certified product sold (also known as batch number).

Compliance Evidence

Documentation:

Records and documentation on traceability, GHG emissions, mass balance and quantity bookkeeping have to be in place and up to date and fully accessible to the auditor in the audit process. If a company is also certified under other sustainability certification schemes the names and scopes of the respective schemes have to be provided. All records of quantity bookkeeping or mass balance calculations for ISCC CORSIA and for any other certification scheme have to be made available to the auditor. If the company uses sustainability and traceability databases, all records of incoming and outgoing data transfers have to be made available to the auditor.

Reference in system documents: ISCC CORSIA 203 “Traceability and Chain of Custody”, chapter 3.3.1, p. 12

Unique identification number:

Incoming and outgoing batches of sustainable material must be accompanied by a Sustainability Declaration. The Sustainability Declaration must contain certain information, amongst which is also a unique running number.

Reference in system documents: ISCC CORSIA 203 “Traceability and Chain of Custody”, chapter 3.3.2., p. 14

#	THEME	REQUIREMENT
3)	Traceability: Mass balance level of operation	<ul style="list-style-type: none"> • SCS requires economic operators to operate the mass balance system at a site level. • SCS requires that if more than one legal entity operates on a site then each legal entity that is an economic operator is required to operate its own mass balance.

Compliance Evidence

Site level:

Under ISCC CORSIA mass balances must be strictly kept site-specific, i.e. they shall at least be operated at the level of a geographical location with precise boundaries within which the materials can be mixed.

Reference in system documents: ISCC CORSIA 203 “Traceability and Chain of Custody”, chapter 4.4.1., p. 33

Legal entity:

If more than one legal entity operates on one location, then each legal entity is required to operate its own mass balance.

Reference in system documents: ISCC CORSIA 203 “Traceability and Chain of Custody”, chapter 4.2, p. 30

#	THEME	REQUIREMENT
4)	Traceability: Mass balance timeframe	<ul style="list-style-type: none"> • SCS requires the economic operator to monitor the balance of material withdrawn from and added to the mass balance system. • SCS requires economic operators to specify a timeframe over which they will ensure that the mass balance is respected. <ul style="list-style-type: none"> ○ The operator ensures that the balance is achieved over an appropriate period of time no longer than three months. A deficit is not allowed at the end of the period. • At the end of the reporting period, a positive balance can be forwarded to the next reporting period as long as an equivalent physical stock is available.
<p>Compliance Evidence</p> <p>Monitoring of balance:</p> <p>Under ISCC, the exact amount of sustainable material that leaves any element along the supply chain must be documented and must never exceed the amount of sustainable material that enters the respective element.</p> <p>Reference in system documents: ISCC CORSIA 203 “Traceability and Chain of Custody”, chapter 4.1, p. 28</p> <p>Each economic operator has to operate an information system which is able to keep track of the amounts of sustainable material sourced and sold. This could include, inter alia, a digital database, documentation with unique reference numbers for batches or similar.</p> <p>Reference in system documents: ISCC CORSIA 203 “Traceability and Chain of Custody”, chapter 4.2, p. 30</p> <p>Specification of timeframe:</p> <p>Economic operators must also define the timeframe for which the outgoing batches have to be balanced with the incoming batches. The maximum timeframe for a mass balance calculation is three months, but participants in the ISCC CORSIA scheme may choose a period less than three months.</p> <p>Reference in system documents: ISCC CORSIA 203 “Traceability and Chain of Custody”, chapter 4.4.2., p. 33-34</p> <p>Positive balance at the end of the reporting period:</p> <p>If more sustainable material (including existing inventory of sustainable material) was received within one mass balance period than was dispatched, the surplus of sustainable material in the bookkeeping is called the ‘positive credit’. It is only possible to transfer positive credits from one mass balance period to the next if at least the equivalent amount of physical material (sustainable and non-sustainable) is in stock, as positive credits are stated in the bookkeeping.</p> <p>Reference in system documents: ISCC CORSIA 203 “Traceability and Chain of Custody”, chapter 4.4.2, p. 34</p>		

4. Compliance evidence on the Information Transmission requirements set by SCS on Economic Operators (Table 4 of the ICAO Document “CORISIA Eligibility Framework And Requirements For Sustainability Certification Schemes”)

#	THEME	REQUIREMENT
1)	Transmission of information in the supply chain	<ul style="list-style-type: none"> SCS requires the economic operator to transmit relevant information necessary to demonstrate compliance with the CORSIA sustainability criteria throughout the supply chain. The information transmitted includes all of the relevant reporting elements listed in Annex 16, Volume IV, Part II, Appendix 5, Table A5-2 for which the economic operator has information. The information is related to a specific physical quantity of material.
<p>Compliance Evidence</p> <p>Physical deliveries of sustainable material must always be accompanied by Sustainability Declarations containing all of the relevant information to this standard. The recipient of the sustainable material has to check whether all of the relevant information according to the ISCC CORSIA standard is both available and consistent in the Sustainability Declaration as issued by the supplier.</p> <p>Reference in system documents: ISCC CORSIA 203 “Traceability and Chain of Custody”, chapter 3.3.2, p. 12</p> <p>If economic operators have information relevant for the reporting elements listed in Annex 16, Volume IV, Part II, Appendix 5, Table A5-2, the ISCC System requires them to transmit this information along with the sustainable material as well.</p> <p>Reference in system documents: ISCC CORSIA 203 “Traceability and Chain of Custody”, chapter 3.3.2, p. 14-16 and annex, p. 38-40</p>		

5. Compliance evidence on the Information Transmission requirements set by SCS on Economic Operators (Table 5 of the ICAO Document “CORISIA Eligibility Framework And Requirements For Sustainability Certification Schemes”)

#	THEME	REQUIREMENT
1)	Accreditation and Auditing Standards	<ul style="list-style-type: none"> • SCS requires certification bodies to be accredited to ISO standard 17065 by an accreditation body operating in compliance with ISO 17011. • SCS requires that certification bodies are accredited in accordance with Table 1, Requirement 9. • SCS requires certification bodies to inform the SCS immediately if the accreditation is suspended, withdrawn or terminated by the accreditation body. • SCS requires that certification bodies conduct assessments of GHG LCA values in line with ISO 14064-3. • SCS requires that certification bodies conduct audits in line with ISO 19011.
<p>Compliance Evidence</p> <p>Compliance with ISO 17065 and 17011:</p> <p>ISCC requires its certification bodies to be accredited to ISO standard 17065. In the framework of ISCC CORSIA, ISCC requires certification bodies to send in a proof of their accreditation (e.g. accreditation certificate) and of the ISO 17011 compliance of their accreditation bodies. Only after review and recognition of the proof by ISCC will the certification body be eligible to conduct audits under ISCC CORSIA.</p> <p>Reference in system documents: ISCC CORSIA 103 “Requirements for Certification Bodies and Auditors”, chapter 3.2, p. 6</p> <p>Table 1 Requirement 9:</p> <p>For compliance evidence, please see Table 1, Requirement 9 in this document.</p> <p>Information:</p> <p>ISCC also requires to be informed about suspended, withdrawn or terminated accreditation immediately.</p> <p>Reference in system documents: ISCC CORSIA 103 “Requirements for Certification Bodies and Auditors”, chapter 3.2, p. 6</p>		

Assessment of GHG LCA values in line with ISO 14064-3:

ISCC requires that certification bodies conduct assessments of GHG LCA values in line with ISO 14064-3.

Reference in system documents: ISCC CORSIA 103 “Requirements for Certification Bodies and Auditors”, chapter 3.1, p. 5

Conduction of audits in line with ISO 19011:

ISCC requires that certification bodies conduct audits in line with ISO 19011.

Reference in system documents: ISCC CORSIA 103 “Requirements for Certification Bodies and Auditors”, chapter 3.1, p. 5

If certification bodies comply with the CORSIA requirements, ISCC and the certification bodies conclude cooperation agreements that define the obligations of the certification bodies.

In addition, if there is evidence of misconduct, the ISCC Integrity Program will assess certification bodies’ offices and ensure the certification bodies’ continuous compliance with the requirements. Should ISCC find that certification bodies do not comply with the ISCC CORSIA requirements, the cooperation is ended until compliance can be verified at a future time.

Reference in system documents: ISCC CORSIA 102 “Governance”, chapter 12, p. 24-30

#	THEME	REQUIREMENT
2)	Audits	<ul style="list-style-type: none"> • The SCS requires that certification bodies being recognized within its CORSIA certification programme, apply the audit objectives to meet CORSIA certification requirements (Table 2, Requirement 3). • Initial audits should be performed on-site. • SCS may permit remote audits by the certification body under the following conditions: <ul style="list-style-type: none"> ○ 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 (mass balance) records, greenhouse gas data and other forms of appropriate evidence are available. ○ The systems in place for collecting and processing traceability and greenhouse gas 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 (see Table 5, Requirement 7).

Compliance Evidence

Application of audit objectives to meet CORSIA certification requirements:

Certification bodies conducting audits under the ISCC CORSIA scheme are required to verify the compliance with the CORSIA certification requirements. To assist the certification bodies with that, ISCC provides technical (working-) documents. These “audit procedures” or “checklists” ensure that all ISCC CORSIA audits are conducted on the basis of the requirements specified in the ISCC CORSIA system documents. The audit procedures support the work of the certification bodies and facilitate a consistent and comparable verification of the ISCC CORSIA requirements during ISCC CORSIA audits.

Reference in system documents: ISCC CORSIA 204 “Audit Requirements and Risk Management”, chapter 1, p. 4

Initial audits:

Initial audits should be performed on-site.

Reference in system documents: ISCC CORSIA 204 “Audit Requirements and Risk Management”, chapter 3.1, p. 6

Permission of remote audits:

In later audits, particular aspects, especially the verification of a life cycle emissions calculation methodology can be based on a desk audit. If the risk as assessed by the certification body is low, the ISCC CORSIA audit to verify compliance with the ISCC CORSIA requirements may be conducted based on desk audit by using appropriate tools providing at least the same level of assurance as an on-site audit. Precondition for verifying compliance with ISCC requirements based on such tools is the analysis and approval of the respective tool by ISCC as being appropriate to provide at least the same level of assurance as an on-site audit. If mass balances or

GHG calculations are verified, sufficient evidence must be available and a system must be in place for collecting and processing this data in a way that ensures high data quality.

Reference in system documents: ISCC CORSIA 204 “Audit Requirements and Risk Management”, chapter 3.1, p. 6-7

Sample size:

ISCC requires certification bodies to choose a sample size of mass balance and GHG data that is sufficient to achieve a reasonable assurance level.

Reference in system documents: ISCC CORSIA 204 “Audit Requirements and Risk Management”, chapter 3.1., p. 8

#	THEME	REQUIREMENT
3)	Transfer from one SCS to another	<ul style="list-style-type: none"> Prior to re-certification of an economic operator that was previously found to be in major non-conformity with any other SCS, the certification body will be required to bring this to the attention of the SCS.

Compliance Evidence

If an economic operator seeks re-certification under ISCC CORSIA and was previously found to be in major non-conformity with any other certification system, the certification body is required to bring this to the attention of ISCC. ISCC will assess and evaluate such situations and possible consequences on a case-by-case basis taking into account the potential risk for the integrity of ISCC CORSIA.

Reference in system documents: ISCC CORSIA 204 “Audit Requirements and Risk Management”, chapter 3.1, p. 5

The information about any other certification schemes that the economic operator was or is certified by and information about previous suspensions are also requested in ISCC’s registration form: <https://www.iscc-system.org/process/registration-for-certification/registration-form/>

#	THEME	REQUIREMENT
4)	Certificate Issuance	<ul style="list-style-type: none"> The SCS requires that certification bodies issue a certificate to an economic operator only after a positive certification decision is reached confirming that the requirements of the SCS CORSIA certification programme have been satisfied.
<p>Compliance Evidence</p> <p>Only if compliance with the ISCC CORSIA requirements has been verified during the audit, can the certification body issue an ISCC CORSIA certificate. In the case of a positive certification decision, the certification body is obliged to prepare a report, containing the relevant audit results, and to provide this report to ISCC along with the complete audit procedures and the certificate. ISCC will review the documentation. If everything is found to be correct and compliant, the certificate is published on the ISCC website and therewith valid.</p> <p>Reference in system documents: ISCC CORSIA 204 “Audit Requirements and Risk Management”, chapter 3.1, p. 9</p>		

#	THEME	REQUIREMENT
5)	Group auditing (where applicable)	<ul style="list-style-type: none"> Group auditing of economic operators by the certification body is permitted under the following conditions: <ul style="list-style-type: none"> For the following economic operators: producers of raw material, points of origin in the case of waste and residue supply chains, and warehouses or storage facilities under common management. When confirming compliance with the CORSIA sustainability criteria when the areas concerned are near each other and have similar characteristics. For the purpose of assessing the accuracy of the claimed LCA value when the units have similar production systems and products. A sample of at least the square root of the number of group members is audited individually annually or, for wastes and residues, using a risk-based sampling approach providing the same level of assurance. Self-declarations from economic operators are not accepted by the certification body as sufficient evidence to replace audits supporting a group claim. A group value for actual GHG LCA would be permitted as long as the SCS sets the guidelines for how this should be determined. If the conditions for group auditing are not fulfilled, economic operators are audited individually.

Compliance Evidence

Conditions for group auditing:

ISCC only allows group auditing for farms and plantations, points of origin and storage facilities under common management that belong to homogeneous groups.

When confirming compliance with the CORSIA sustainability criteria the areas concerned must be near each other and have similar characteristics.

For the purpose of assessing the accuracy of the claimed LCA value the units must have similar production systems and products.

Reference in system documents: ISCC CORSIA 206 “Group Certification”, chapter 3, p. 5

The minimum sample size is the square root of the total number of group members (\sqrt{n}). The minimum sample size must be multiplied with the risk factor (r) determined by the auditor during the risk assessment.

Reference in system documents: ISCC CORSIA 206 “Group Certification”, chapter 7.1, p. 9

The auditor must select individual group members to be included in the sample for verification of compliance with the ISCC CORSIA requirements in a way that the sample represents the whole group in a well-balanced manner.

Reference in system documents: ISCC CORSIA 206 “Group Certification”, chapter 7.2, p. 10

Self-declarations are not accepted as sufficient evidence, instead the group must be audited on a sample-basis.

Reference in system documents: ISCC CORSIA 206 “Group Certification”, chapter 7, p. 8

Group value for GHG LCA:

Group certification for the purpose of calculating greenhouse gas savings is only acceptable when the individual members of the group have similar production systems and products.

Reference in system documents: ISCC CORSIA 206 “Group Certification”, chapter 3, p. 5

Individual audits:

Group members which do not fulfil the conditions (e.g. due to considerably different production systems in size, nature or geography) will be treated as autonomous enterprises and cannot be part of the random sampling of the group. The auditor should individually audit autonomous enterprises.

Reference in system documents: ISCC CORSIA 206 “Group Certification”, chapter 3, p. 5

#	THEME	REQUIREMENT
6)	Auditor competencies	<ul style="list-style-type: none"> • SCS requires that certification bodies appoint competent auditor(s), in accordance with the process set out in ISO 19011. • The auditor(s) as a whole, and the independent reviewer, demonstrates knowledge and appropriate necessary skills to conduct audits under the CORSIA eligible fuels framework, in accordance with the audit scope, including: <ul style="list-style-type: none"> ○ Knowledge of the requirements of the SCS CORSIA certification programme and the ICAO CORSIA Implementation Element related to CORSIA eligible fuels. ○ Knowledge of and experience with CORSIA or similar sustainability criteria, mass balance systems, traceability, GHG LCA calculations, and data collection and handling. ○ Knowledge of and experience with appropriate sectors (e.g., agriculture, engineering, etc.).
<p>Compliance Evidence</p> <p>Competent auditor:</p> <p>ISCC requires that certification bodies appoint competent auditor(s), in accordance with the process set out in ISO 19011.</p> <p>Reference in system documents: ISCC CORSIA 103 “Requirements for Certification Bodies and Auditors”, chapter 3.1, p. 5</p> <p>Knowledge and appropriate skills:</p> <p>ISCC only cooperates with certification bodies and auditors that have the necessary skills and knowledge to conduct competent audits under ISCC CORSIA. ISCC strictly regulates which certification bodies are eligible to conduct ISCC audits and transparently publishes those certification bodies on the ISCC website. The certification bodies’ work is checked by ISCC’S Integrity Assessments. In addition, auditors must participate in ISCC’s trainings and pass the auditor test before they are allowed to conduct audits under ISCC.</p> <p>Amongst other things, ISCC requires that the certification bodies appoint one or more competent auditor(s) in accordance with the process set out in ISO 19011 and that the auditors have knowledge of the requirements of the ISCC CORSIA certification programme and the ICAO CORSIA Implementation Element related to CORSIA eligible fuels, that they have knowledge of and experience with CORSIA or similar sustainability criteria, mass balance systems, traceability, GHG LCA calculations, and data collection and handling and with appropriate sectors (e.g., agriculture, engineering, etc.).</p> <p>Reference in system documents: ISCC CORSIA 103 “Requirements for Certification Bodies and Auditors”, chapter 3.1, p. 5 and chapter 5, p. 14-18</p>		

#	THEME	REQUIREMENT
7)	Establishment of a level of assurance	<ul style="list-style-type: none"> • SCS requires the certification body to conduct all audits to a “reasonable assurance level”. • SCS requires the certification body to apply a materiality threshold of 5% for traceability (volume of sustainable material sold as compliant) and actual GHG LCA value calculations.
<p>Compliance Evidence</p> <p>Reasonable assurance level:</p> <p>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. A “reasonable assurance level” in the context of ISCC CORSIA and following the International Standard on Assurance Engagement (ISAE) 3000 (revised) is an “assurance engagement in which the practitioner reduces engagement risk to an acceptably low level in the circumstances of the engagement as the basis for the practitioner’s conclusion”. It should obtain a level of assurance that is higher than in a “limited assurance level” approach. This means for example that the auditor focuses less on inquiring the economic operator’s staff as he/she would in a limited assurance level approach; and relatively more emphasis is placed on assessing documents and records. Furthermore, the sample size of assessed evidence should be greater than in a limited assurance level scenario.</p> <p>Reference in system documents: ISCC CORSIA 103 “Requirements for Certification Bodies and Auditors”, chapter 4.4, p. 9 and ISCC CORSIA 204 “Audit Requirements and Risk Management”, chapter 3.1, p. 9</p> <p>Materiality threshold:</p> <p>The certification body must apply a materiality threshold of 5% for traceability (volume of sustainable material sold as compliant) and actual GHG LCA value calculations.</p> <p>Reference in system documents: ISCC CORSIA 103 “Requirements for Certification Bodies and Auditors”, chapter 4.4, p. 9</p>		

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