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| Audit Application Number : |  |
| Assessment Type : | Choose |
| Date of Audit : | DD Mmm YYYY to DD Mmm YYYY |
| Audit Report Number : |  |
| Revision Number : |  |
| Audit Report Date : | DD Mmm YYYY |

**RSPO SUPPLY CHAIN CERTIFICATION AUDIT REPORT**

(CERTIFIED SITE NAME)

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# Certification Body Background

## 1.1 Description of Certification Body

|  |  |
| --- | --- |
| **Certification Body Information** | |
| Name of Certification Body |  |
| Address of Certification Body (Accredited Office) |  |
| Background of the Certification Body | *e.g. History, Mission, Vision, geographical information, etc* |
| Phone Number (Accredited Office) |  |
| Websites |  |
| Contact Person Name | *e.g. RSPO Program Manager* |
| Email |  |
| **Accreditation Information** | |
| ASI Code |  |
| Technical Scope |  |
| Geographical Scope |  |
| Accredited Since | *DD Mmm YYYY* |

# 

# Organisation Details and Certification Scope

## 2.1 Organisational Overview

|  |  |
| --- | --- |
| **Management Unit Information**  ***Note: Management Unit refers to unit of certification*** | |
| Name of Management Unit | *Central office acting as ICS Name* |
| Address of the Management Unit | *Central office acting as ICS Address* |
| Country | *Central office acting as ICS Country* |
| Website |  |
| Description of the Management Unit | *General description of the Multi-site certification (e.g., business operations, customers, products, organisational structure, number of employees, summary of difference operations within the multi-site certification, Other management systems certification such as food safety management system, quality management system)* |
| Management Representative Name |  |
| Management Representative Designation |  |
| Management Representative Email |  |

## 

## 2.2 RSPO Membership Information

|  |  |
| --- | --- |
| **RSPO Membership Information** | |
| RSPO Membership No. |  |
| Name of RSPO Member |  |
| Member Since | *DD Mmm YYYY* |

## 

## 2.3 Certificate Information

|  |  |
| --- | --- |
| **Certificate Information** | |
| Certificate No. |  |
| prisma Document Reference No. | *prisma auto generated* |
| RSPO PalmTrace ID No. |  |
| Applicable Standards /  Normative Reference | * RSPO Supply Chain Certification Standard 2020 * RSPO Supply Chain Certification Systems 2020 * RSPO Rules on Market Communication and Claims 2022 |
| Initial date of Certification | *DD Mmm YYYY (Date of first RSPO certification)* |
| Effective date of Certificate | *DD Mmm YYYY* |
| Expiry date of Certificate | *DD Mmm YYYY* |

## 

## 2.4 Description of the Management Unit

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **No** | **Site(s) name** | **Site(s) address** | **prisma trading ID** | **Mill Capacity**  **(In term of**  **processing**  **FFB)** | **GPS Location**  **Latitude**  **Longitude** | **Supply Chain Model** | **Roles** | **Scope of certification** | **Outsourcing** | **Site audited** |
|  | *The row can be added as necessary* |  |  |  |  | IP   * MB | Choose an item. |  | Yes  No | * Onsite * Remote * Not audited   *If remote, please provide justification:* |

## 2.5 Outsourcing Details

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No** | **Site(s)**  **name** | **Outsourcing details** | | | **Risk assessment result** | **Audited in this audit?** |
| **Name** | **Address** | **Activities** |
|  | *The row can be added as necessary* |  |  |  | High  Low | Yes  No |

# Audit Programme

## 3.1 Audit Methodology

|  |
| --- |
| *CB to describe the audit methodology (ISO19011), location of the auditor (onsite/remote), if remote, please provide justification audit conducted as per Contingency RSPO remote audit procedure, audit activity, interview session, audit process, identified risk, etc. related to the audit conducted on the unit of certification.* |

## 3.2 Audit Team Member

|  |  |  |
| --- | --- | --- |
| **Name** | **Role** | **CAB Auditor Number** |
| *The row can be added as necessary* | *e.g. Lead Auditor, Trainee Lead Auditor, Technical Expert.* | *Can be referred from ASI Portal* |

## 3.3 Audit Plan

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Date** | **Time** | **CAB Auditor Number** | **Location** | **Activity to be audited** |
| *DD Mmm YYYY* | *8.30am* |  | *e.g. office* | *e.g. opening meeting* |
| *DD Mmm YYYY* | *9.00am* |  | *e.g. receiving area* | *e.g. goods in* |
| *DD Mmm YYYY* | *10.30am* |  | *e.g. outsourcing company name & address* | *e.g. Storage of CSPO* |
| *DD Mmm YYYY* | *12..00pm* |  | *e.g. office* | *e.g. lunch* |
| *DD Mmm YYYY* | *5.00pm* |  | *e.g. office* | *e.g. closing meeting* |
| *DD Mmm YYYY* | *5.30pm* |  | *e.g. office* | *e.g. audit end* |
|  |  |  |  | *The row can be added as necessary* |

*Notes: Include the number of hours spend for each site for each day of the audit, including the time for the opening and closing meeting*

## 3.3.1 Changes of the initial audit plan (if applicable)

|  |
| --- |
| *CB to describe if any changes on initial audit plan e.g. change of lead auditor, change location* |

## 3.4 Sampling Details

*Note:*

1. *Choose the relevant sample audit formula for the current audit only.*
2. *All numbers shall be rounded up to the next whole number.*
3. *Shall ensure all sites are to be audited within the 5 years cycle*

|  |  |  |
| --- | --- | --- |
| **Sample audit formula** | **Total number of participating sites** | **Result** |
| ***Initial Audit***  (√Total Number of Participants) + Central Office |  |  |
| ***Annual Surveillance Audit 1***  (0.6\*√Total Number of Participants) + Central Office |  |  |
| ***Annual Surveillance Audit 2***  (0.6\*√Total Number of Participants) + Central Office |  |  |
| ***Annual Surveillance Audit 3***  (0.6\*√Total Number of Participants) + Central Office |  |  |
| ***Annual Surveillance Audit 4***  (0.6\*√Total Number of Participants) + Central Office |  |  |
| ***Recertification Audit***  (0.8\*√Total Number of Participants) + Central Office |  |  |

3.5 Sampling History of Current Certification Cycle

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **No** | **Management Unit Name** | **Status** | **Year 1**  **(20xx)** | **Year 2**  **(20xx)** | **Year 3**  **(20xx)** | **Year 4**  **(20xx)** | **Year 5**  **(20xx)** |
|  | *The row can be added as necessary* | Choose an item. |  |  |  |  |  |

## 3.6 Audit Findings & Results

*Note: Audit findings shall reflect all sample sites*

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Requirements** | | **Audit Findings** | | **Result** |
| **5. General chain of custody requirements for the supply chain** | | | | |
| **5.1 Applicability of the general chain of custody requirements for the supply chain** | | | | |
| 5.1.1 | Either the operator at site level or its parent company seeking certification shall be a member of the RSPO and shall register on the RSPO IT platform. |  | | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| 5.1.2 | Processing aids do not need to be included within an organisation’s scope of certification. |  | | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| 5.1.3 | For multi-site and group certification, additional requirements in Annexes 2 and 3 shall be complied. |  | | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| **5.2 Supply chain model** | | | | |
| 5.2.1 | The site can only use the same supply chain model as its supplier or go to a less strict system in the following order: Identity Preserved -> Segregated -> Mass Balance. |  | | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| 5.2.2 | The site can use one (1) or a combination of supply chain models (e.g. Identity Preserved, Segregated, Mass Balance) as audited and certified by the CB. |  | | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| **5.3 Documented procedures** | | | | |
| 5.3.1 | The site shall have written procedures and/or work instructions or equivalent to ensure the implementation of all elements of the applicable supply chain model specified. These shall include at a minimum the following:  a) Complete and up-to-date procedures covering the implementation of all the elements of the supply chain model requirements.  b) Complete and up-to-date records and reports that demonstrate compliance with the supply chain model requirements.  c) Identification of the role of the person(s) having responsibility for and authority over the implementation of these requirements and compliance with all applicable requirements. This person(s) shall be able to demonstrate an awareness of the organization’s procedures for the implementation of this standard. |  | | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| 5.3.2 | The site shall have a written procedure to conduct an annual internal audit to determine whether the organisation;  a) conforms to the requirements in the RSPO Supply Chain Certification Standard and the RSPO Market Communications and Claims Documents.  b) effectively implements and maintains the standard requirements within its organisation. |  | | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| 5.3.3 | The organisation shall ensure that:  a) Internal audits are conducted by personnel knowledgeable in the requirements of this standard;  b) Internal auditors do not audit their own work;  c) Any non-conformities found during internal audit shall be issued corrective action and actions shall be taken in a timely and appropriate manner. |  | | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| 5.3.4 | The results of the internal audit and all actions taken to correct non- conformities shall be subject to management review at least annually. |  | | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| 5.3.5 | The organisation shall maintain the internal audit records and reports. |  | | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| **5.4 Purchasing and goods in** | | | | |
| 5.4.1 | The receiving site shall ensure that the purchases of RSPO certified oil palm products are in compliance (checking the valid Supply Chain license of the supplier to trade the products as RSPO certified products) and the following minimum information for RSPO certified products is made available by the supplier in document form:  a) The name and address of the buyer;  b) The name and address of the seller;  c) The loading or shipment / delivery date;  d) The date in which the documents were issued;  e) A description of the product, including the applicable supply chain model (Identity Preserved, Segregated, Mass Balance, or the approved abbreviations);  f) The quantity of the products delivered;  g) Any related transport documentation;  h) Supply Chain Certificate number of the seller;  i) A unique identification number(s). |  | | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| 5.4.2 | Information shall be complete and can be presented either on a single document or across a range of documents issued for RSPO certified oil palm products (for example, delivery notes, shipping documents, and specification documentation). |  | | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| 5.4.3 | The site receiving RSPO certified oil palm products shall ensure that the products are verified as being RSPO certified by:  a) checking the validity of the Supply Chain Certification of suppliers via the list of RSPO Supply Chain Certified sites on the RSPO website (www.rspo.org) on monthly basis; or  b) checking the validity of license for traders and distributors via the list of License Holder on the RSPO website (www.rspo.org) on monthly basis; or  c) through the RSPO IT Platform by confirmation of (shipping) announcements. |  | | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| 5.4.4 | The site shall have a mechanism in place for handling non-conforming oil palm products and/or documents. |  | | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| 5.4.5 | For refineries/traders involved in primary procurement (i.e. purchasing directly from a mill), the site shall maintain a list of all supplying mills (certified and non-certified). The list shall include mill name, GPS coordinates, parent company, country, and the identity of the mill in the Universal Mill List (UML ID1) (if applicable). The UML ID can also be found in the ‘declaration of the conventional sources' list in the RSPO IT Platform. The list shall be updated on a six monthly basis and shall be made publicly available. |  | | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| 5.4.6 | For independent mill, the mill shall inform the CB immediately if there is a projected overproduction of certified tonnage. |  | | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| **5.5 Outsourcing activities** | | | | |
| 5.5.1 | In cases where an operation seeking or holding certification outsources its activities to independent third parties (e.g. subcontractors for storage, transport, or other outsourced activities), the operation seeking or holding certification shall ensure that the independent third party complies with the requirements of the RSPO Supply Chain Certification Standard. |  | | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| 5.5.2 | Sites that include outsourcing within the scope of their RSPO Supply Chain certificate shall ensure the following:  a) The site has legal ownership of all input material to be included in outsourced processes;  b) The site has an agreement or contract covering the outsourced process with each contractor through a signed and enforceable agreement with the contractor. The responsibility is on the site to ensure that certification bodies (CBs) have access to the outsourcing contractor or operation if an audit is deemed necessary.  c) The site has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor.  d) The site seeking or holding certification shall furthermore ensure (e.g. through contractual arrangements) that independent third parties engaged provide relevant access for duly accredited CBs to their respective operations, systems, and any and all information, when this is announced in advance. |  | | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| 5.5.3 | The site shall record the names and contact details of all contractors used for the processing or physical handling of RSPO certified oil palm products. |  | | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| 5.5.4 | The site shall inform its CB in advance prior to conduct its next audit of the names and contact details of any new contractor used for the processing or physical handling of RSPO certified oil palm products. |  | | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| **5.6 Sales and goods out** | | | | |
| 5.6.1 | The supplying site shall ensure that the following minimum information for RSPO certified products is made available in document form:  a) The name and address of the buyer;  b) The name and address of the seller;  c) The loading or shipment / delivery date;  d) The date on which the documents were issued;  e) A description of the product, including the applicable supply chain model (Identity Preserved, Segregated, Mass Balance, or the approved abbreviations);  f) The quantity of the products delivered;  g) Any related transport documentation;  h) Supply Chain Certificate number of the seller;  i) A unique identification number(s). |  | | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| 5.6.2 | Information shall be completed and can be presented either on a single document or across a range of documents issued for RSPO certified oil palm products (for example, delivery notes, shipping documents, and specification documentation). |  | | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| 5.6.3 | For sites that are required to announce and confirm trades in the RSPO IT platform, this shall include making Shipping Announcements / Announcements and Confirmations on the RSPO IT platform per shipment or group of shipments. Refer to section 5.7.1 of this document for further guidance. |  | | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| **5.7 Registration of transactions** | | | | |
| 5.7.1 | Supply chain actors who:  a) are mills, traders, crushers, and refineries; and  b) take legal ownership and/or physically handle RSPO certified sustainable oil palm products that are available in the yield scheme of the RSPO IT Platform (Figure 2 and Figure 3, Annex 1) shall register their transaction in the RSPO IT platform and confirm upon receipt where applicable. |  | | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| 5.7.2 | The involved supply chain actors mentioned in 5.7.1 shall do the following actions in the RSPO IT Platform:  a) Shipping Announcement: Shall be carried out by the mills when RSPO certified products are sold as RSPO certified to refineries, crushers, and traders not more than three months after dispactch with the dispatch date being the date recorded on the Bill of Lading or the dispatch documentation.  b) Confirm on Shipping Announcement: Shall be carried out by refineries, crushers, and traders within three months of the issue of the Shipping Announcement.  c) Announcement: Shall be carried out by refineries, crushers, and traders when RSPO certified products in the yield scheme (Figure 2 and Figure 3, Annex 1) is sold as RSPO certified. The announcement shall be carried out within three months of the physical delivery of the products.  d) Confirm on Announcement: Shall be carried out by refineries and traders within three months of receipt of the certified products.  e) Trace: Shall be carried out by the refineries and traders when RSPO certified products are sold as RSPO certified to actors in the supply chain beyond the refinery. The volume shall be traced within three months after physical delivery. Tracing triggers the generation of a trace document with a unique traceability number. Tracing can be done in a consolidated way.  f) Remove: RSPO certified volumes sold under other schemes or as conventional, or in case of underproduction, or lost or damaged shall be removed. The volume shall be removed within the licence period. |  | | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| **5.8 Training** | | | | |
| 5.8.1 | The organisation shall have a training plan on RSPO Supply Chain Standard requirements, which is subject to annual review and is supported by records of the training provided to staff. |  | | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| 5.8.2 | Appropriate training shall be provided by the organisation for personnel carrying out the tasks critical to the effective implementation of the supply chain certification standard requirements. Training shall be specific and relevant to the task(s) performed. |  | | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| 5.8.3 | Training records shall be maintained. |  | | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| **5.9 Record keeping** | | | | |
| 5.9.1 | The organisation shall maintain accurate, complete, up-to-date, and accessible records and reports covering all aspects of these RSPO Supply Chain Certification Standard requirements. |  | | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| 5.9.2 | Retention period for all records and reports shall be a minimum of two (2) years and shall comply with legal and regulatory requirements and be able to confirm the certified status of raw materials or products held in stock. |  | | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| 5.9.3 | Where exact quantities are not available, the organisation shall provide a calculated approximate of the aggregated volume of palm oil / palm kernel oil content (separate categories) used in the RSPO certified oil palm products, as shown in the table below. The organisation shall keep an up-to-date record of the volume purchased (input) and actual or estimated claimed (output) over a period of twelve (12) months, except for the period prior to Annual Surveillance Audit 1 (ASA1). This record is required for audit purposes.  ***Note: Volume shall be reported under Appendix 1 of this audit report.*** |  | | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| 5.9.4 | For an independent mill, the estimated tonnage of CPO and PK products shall be included in the RSPO IT platform, supply chain certificate, and public summary audit report. This volume represents the total certified volume of CPO and PK that the certified mill is allowed to deliver in a year. The actual tonnage produced shall then be recorded in each subsequent annual surveillance report. |  | | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| **5.10 Conversion factors** | | | | |
| 5.10.1 | Where applicable a conversion rate shall be applied to provide a reliable estimate for the amount of certified output available from the associated inputs. Organisations may determine and set their own conversion rates which shall be based upon past experience, documented, and applied consistently. Guidance on conversion rates is available in the RSPO Rules for Oleochemicals and its Derivatives. This is relevant for derivatives of Palm Oil and Palm Kernel Oil, as used in the oleochemical and personal care industries. |  | | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| 5.10.2 | Conversion rates shall be periodically updated to ensure accuracy against actual performance or industry average if appropriate. |  | | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| **5.11 Claims** | | | | |
| 5.11.1 | The site shall only make claims regarding the use of or support of RSPO certified oil palm products that are in compliance with the RSPO Rules on Market Communications and Claims.  ***Note: To verify compliance against RSPO Rules on Market Communications and Claims 2022 and result of the compliance shall be reported in Audit Finding.*** |  | | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| **5.12 Complaints** | | | | |
| 5.12.1 | The organisation shall establish and maintain documented procedures for receiving and resolving stakeholder complaints. |  | | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| **5.13 Management review** | | | | |
| 5.13.1 | The organisation shall conduct annual management reviews at planned intervals, appropriate to the scale and nature of the activities undertaken. |  | | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| 5.13.2 | The input to management review shall include information on:  a) Follow-up actions from previous management reviews.  b) Results of internal audits covering RSPO Supply Chain Certification Standard.  c) Stakeholders' feedback.  d) Status of preventive and corrective actions.  e) Changes that could affect the management system.  f) Recommendations for improvement. |  | | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| 5.13.3 | The output from the management review shall include any decisions and actions related to:  a) Improvement of the effectiveness of the management system and its processes.  b) Resources needed for effective implementation of the system. |  | | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| **Module A – Identity Preserved (IP)** | | | | |
| **A.2 Supply chain requirements** | | | | |
| A.2.1 | The site shall ensure that the RSPO IP oil palm product is kept physically isolated from all other palm oil sources and is uniquely identifiable to a single RSPO certified mill and its certified supply base. |  | | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| **A.3 Processing** | | | | |
| A.3.1 | The site shall assure and verify through documented procedures and record keeping that the RSPO certified oil palm product is kept separate from non-certified oil palm products and oil palm products from other certified mills, including during transport and storage to strive for 100% separation. |  | | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| **Module C – Mass Balance (MB)** | | | | |
| **C.2 Supply chain requirements** | | | | |
| C.2.1 | The basis of the supply chain requirements for Mass Balance shall consist of reconciliation between the quantity of RSPO certified oil palm products bought and the quantity of RSPO certified oil palm products sold. This includes control of purchases and sales of RSPO certified oil palm products and its derivatives, which shall be independently verified. There are no requirements for separate storage, transportation, or controls in the production process. |  | | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| **C.3 Processing** | | | | |
| C.3.1 | The site shall ensure that the quantity of physical RSPO Mass Balance oil palm product inputs and outputs (volume or weight) at the physical site are monitored. |  | | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| C.3.2 | The site shall ensure that the output of RSPO mass balance oil palm product supplied to customers from the physical site does not exceed the input of RSPO certified oil palm products received at the physical site. The site shall establish only one accounting system at a time. |  | | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| **C.4 Accounting system** | | | | |
| C.4.1 | Continuous Accounting system:  a) Where a continuous accounting system is in operation, the organisation shall ensure that the quantity of physical RSPO Mass Balance oil palm product inputs and outputs at the physical site are monitored on a real-time basis.  b) Where a continuous accounting system is in operation, the organisation shall ensure that the material accounting system is never overdrawn. Only RSPO data that has been recorded in the material accounting system shall be allocated to outputs supplied by the organisation. |  | | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| C.4.2 | Fixed inventory periods:  a) Where a fixed inventory period is in operation, the organisation shall ensure that the quantity of RSPO Mass Balance oil palm product inputs and outputs (volume or weight) are balanced within a fixed inventory period, which does not exceed three (3) months.  b) Where a fixed inventory period is in operation, the organisation may overdraw data when there is evidence that RSPO Mass Balance oil palm product purchases for delivery within the inventory period cover the RSPO output quantity supplied.  c) Where a fixed inventory period is in operation, unused volume can be carried over and recorded in the material accounting system for the following inventory period.  d) Where a fixed inventory period is in operation, the organisation shall ensure that the material accounting system is not overdrawn at the end of inventory period. |  | | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| C.4.3 | Only RSPO data that has been recorded in the material accounting system within the inventory period (including data carried over from the previous period as per C.4.2.c) shall be allocated to outputs supplied within the inventory period. |  | | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| **C.5 Conversion ratios** | | | | |
| C.5.1 | All volumes of palm oil and palm kernel oil fractions and derivatives that are delivered are deducted from the material accounting system according to the conversion ratios as set out by RSPO (see section 5.10), with the exception of the option detailed in C.5.3. |  | | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| C.5.2 | Production losses are neglected for the sake of simplicity in the Mass Balance system. |  | | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| C.5.3 | Sites can purchase a certain volume or weight of Identity Preserved (IP) or Segregated (SG) RSPO certified palm oil and palm kernel products and use it to match the sales of equal volumes of oil palm product derivatives that then carry a Mass Balance claim without requiring a physical or chemical link between the acquired Identity Preserved or Segregated product and the derivative that is sold under Mass Balance (see Figure 1). The conversion from Identity Preserved or Segregated products to Mass Balance is allowed upwards, sideways and downwards in the same product tree. |  | | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| **Annex 1 - Supply Chain Yield Schemes** | | | | |
| **1. Palm Oil Yield Scheme** | | | | |
| 1.1 | The values shown in the palm oil yield scheme below are fixed and cannot be modified. Organisations may use their own actual yields provided that these can be justified during the audit. |  | | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| **2. Palm Kernel Oil Yield Scheme** | | | | |
| 2.1 | The values shown in the palm kernel oil yield scheme below are fixed and cannot be modified. Organisations may use their own actual yields provided that these can be justified during the audit. |  | | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| **Annex 2 - Multi-site Certification** | | | | |
| **1. Explanation** | | | | |
| 1.1 | The organisation shall define the geographic area, the number and identity of sites, the supply chain model and the types of operations covered by the scope of their multi-site chain of custody system. (Note: Mass Balance accounting can only be implemented at site level. |  | | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| 1.2 | The Central Office acting as ICS office is considered a participating site. |  | | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| 1.3 | Central Office that also has a production site is counted as one site. |  | | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| **2. Responsibilities** | | | | |
| 2.1 | The operational units shall demonstrate that there is a contractual link between them. |  | | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| 2.2 | The Central Office shall justify the grouping of operational units into sets according to activities undertaken. |  | | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| 2.3 | The Central Office shall have a centrally administered and documented ICS for the management and implementation of the RSPO Chain of Custody Requirements. |  | | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| 2.4 | The Central Office shall appoint a management representative with overall responsibility for ensuring that all operational units comply with the RSPO Chain of Custody Requirements. |  | | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| 2.5 | The Central Office shall have a procedure for raising non-conformities when it is found that an operation unit is not in compliance with the RSPO supply chain certification requirements. |  | | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| 2.6 | The Central Office shall have the authority to remove participating sites from the scope of the multi-site system if the requirements of participation, or any non- conformities issued by the CB or by the company itself, are not addressed by the participating site(s). |  | | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| **3. Training** | | | | |
| 3.1 | As part of the ICS, the Central Office shall establish and implement training for participating sites to cover all applicable requirements of the RSPO multi-site chain of custody. |  | | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| **4. Record Keeping** | | | | |
| 4.1 | The Central Office shall maintain centralised accurate, complete, up-to-date, and accessible records for all participating sites and shall be responsible for maintaining reports covering all aspects of the RSPO multi-site requirements. | |  | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| 4.2 | The ICS shall determine and prepare the common management documents that are applicable to all operational units. | |  | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| 4.3 | The ICS shall determine the site-specific documents that are required at each operational unit. | |  | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| 4.4 | The ICS shall keep all documents and records for a minimum period of two (2) years and shall comply with the legal and regulatory requirements and be able to confirm the certified status of raw materials or products held in stock. | |  | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| **5. Internal audits** | | | | |
| 5.1 | The Central Office shall conduct at least annual internal audits of each participating site to determine whether the supply chain certification system:  a) Conforms to the planned arrangements, the requirements of the RSPO Supply Chain Certification Standard, and the RSPO Rules on Market Communications and Claims, and any other requirements established by the organisation;  b) Is effectively implemented and maintained. | |  | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| 5.2 | Any non-conformities found during internal audit shall be issued corrective action and actions shall be taken in a timely and appropriate manner. | |  | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| 5.3 | The results of the internal audits and all actions taken to correct non-conformities shall be available to the CB upon request. | |  | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| 5.4 | The results of the internal audit and all actions taken to correct non- conformities shall be subject to management review at least annually. | |  | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| 5.5 | An audit programme shall be planned, taking into consideration the status and importance of the processes and areas to be audited, as well as the results of the previous audits. The audit criteria, scope, frequency, and methods shall be defined. The selection of auditors and conduct of audits shall ensure objectivity and impartiality of the audit process. Auditors shall not audit their own work.  a) A documented procedure shall be established to define the responsibilities and requirements for planning and conducting audits, establishing records, and reporting results.  b) Records of the audits and their results shall be maintained.  c) The management responsible for the area being audited shall ensure that any necessary corrections and corrective actions are taken to eliminate detected nonconformities and their causes. | |  | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| **6. Claims** | | | | |
| 6.1 | The ICS shall be responsible for ensuring that all uses of the RSPO Trademark and all RSPO claims regarding the end product are in accordance with RSPO Rules on Market Communications and Claims requirements through its central control point. | |  | * Conform * Major Nonconformity * Not Applicable (Justification required) |
| **Annex 5 - RSPO Supply Chain Certification for Micro Users** | | | | |
| **1. Introduction** | | | | |
| 1 | Palm oil micro users is an organisation that use a very low volume of oil palm products, i.e. less than 1000 kg of oil palm products per annum. This is the total volume of all oil palm products (certified and non-certified). | |  | * Conform * Major Nonconformity   Not Applicable (Justification required) |
| **2. Options** | | | | |
| **2.1 Individual Supply Chain Certification for micro users** | | | | |
| 2.1 | Initial certification audits and recertification audits shall take place on-site. Annual surveillance audits may be replaced by remote audits by certification bodies.    The certified company shall provide the following information prior to the audit by the accredited CB:  a) A list of all purchases of conventional and certified oil palm products (should be confirmation of total volumes less than 1000 kg) in the last year before certification or since the last audit.  b) A list of all MB, SG, and IP sales since the last audit in Excel or as extract from internal system.  c) A list of valid certificate and/or licence of RSPO certified supplier that has been verified through RSPO website.  d) At least one invoice from RSPO certified supplier that contains supply chain certificate number and SC model of the seller.    The auditor is to verify this information, apply for licence renewal in the RSPO IT platform and upload the certificate and audit report.    When a micro user changes production procedures or uses more than 1000 kg, it shall be audited onsite. | |  | * Conform * Major Nonconformity   Not Applicable (Justification required) |

## 3.7 Summary of Audit Findings

|  |  |  |  |
| --- | --- | --- | --- |
| **Summary of nonconformity(ies) under the RSPO Supply Chain Certification Standard** | | | |
| **Requirements** | | **Total no findings** | |
| **5. General Chain of Custody Requirements for the Supply Chain** | | | |
| 5.1. Applicability of the general chain of custody requirements for the supply chain | |  | |
| 5.2. Supply chain model | |  | |
| 5.3. Documented procedures | |  | |
| 5.4. Purchasing and goods in | |  | |
| 5.5. Outsourcing activities | |  | |
| 5.6. Sales and goods out | |  | |
| 5.7. Registration of transactions | |  | |
| 5.8. Training | |  | |
| 5.9. Record keeping | |  | |
| 5.10. Conversion factors | |  | |
| 5.11. Claims | |  | |
| 5.12. Complaints | |  | |
| 5.13. Management review | |  | |
| **6. Supply chain models - modular requirements** | | | |
| Module A – Identity Preserved (IP) | |  | |
| Module C – Mass Balance (MB) | |  | |
| **Annex 1 - Supply Chain Yield Schemes** | |  | |
| **Annex 2 - Multi-site Certification** | |  | |
| **Annex 5 - RSPO Supply Chain Certification for Micro Users** | |  | |
| **TOTAL** | |  | |

## 3.8 Nonconformity(ies) Issue in this Audit

|  |  |
| --- | --- |
| **Requirement Number & Standard Reference** | *e.g. 5.2 of RSPO Supply Chain Certification Standard 2020* |
| **Nonconformity Number** |  |
| **Nonconformity Category** | Major |
| **Date of Nonconformity Issued** | *DD Mmm YYYY* |
| **Nonconformity issued to** *(when more than one site)*: | |
| **Deadline** | * 3 months from date of closing meeting (IC) * 1 months from date of closing meeting (ASA & RC) |
| **Mode of Nonconformity Closure** | * Onsite * Offsite |
| **Nonconformity Statement**: | |
| **Evidence:** | |
| **Root Cause** |  |
| **Corrective Action Implemented** *(including any evidence submitted)* |  |
| **Preventive Action Implemented** *(including any evidence submitted)* |  |
| **Date of Response** | *DD Mmm YYYY* |
| **Audit Team Conclusion** *(including any evidence reviewed)* |  |
| **Status of Nonconformity** | * Closed |
| **Date of Closure** | *DD Mmm YYYY* |

*This table can be added as necessary*

## 3.9 Nonconformity(ies) raised in the previous audit

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Requirement No** | **Nonconformity No** | **Evidence Observed/Nonconformity raised** | **Auditee Response** | | | **Verification of Corrective/Preventive Actions** |
| **Corrective Actions** | **Preventive Actions** | |
| *The row can be added as necessary* |  |  |  | |  |  |

# 

# Audit Conclusion

|  |  |
| --- | --- |
| **Audit findings** | |
|  | No nonconformity recorded. |
|  | Major nonconformity recorded. Evidence of implementation of the corrective actions have been accepted by the audit team. The nonconformity(ies) have been satisfactorily closed out. |
| **Recommendation** | |
|  | Certification (Initial Certification) |
|  | Continue certification (Annual Surveillance Audit) |
|  | Renewal for certification (Recertification) |
|  | Not recommended for certification. Reason: *please provide the reason/justification* |

# Acknowledgement of Internal Responsibility and Formal Sign-off of Assessment Findings

|  |  |  |
| --- | --- | --- |
| **Signing by the Management Unit** | | |
| I, the undersigned, being the senior management representative of the operation seeking or holding certification, agree with the contents and audit findings as presented in this document.  Furthermore, I confirm the following:   * Acceptance of responsibility in execution of the instructions given. * That this company was made aware that the recommendation of the audit team is tentative, pending review and decision by the Certification Decision Maker assigned by the CB. * That during the closing meeting all agenda items were covered by the Audit Team Leader. | | |
| **Acknowledge by:** | | A white square with a blue border  Description automatically generated  **Signature** |
| **Name** |  |
| **Position** |  |
| **Date** |  |

|  |  |  |
| --- | --- | --- |
| **Signing by the Audit Team Leader** | | |
| I, the undersigned, being the Audit Team Leader, confirm that this report accurately reflects the findings and proceedings of the closing meeting. Furthermore, I affirm that the summary of the findings presented in this report is a true and accurate representation of the actual findings of the audit team. | | |
| **Acknowledge by:** | | A white square with a blue border  Description automatically generated **Signature** |
| **Name** |  |
| **Position** |  |
| **Date** |  |

|  |  |  |
| --- | --- | --- |
| **Signing by the Certification Decision Maker** | | |
| I, the undersigned, being the Certification Decision Maker, confirm that the information and conclusions contained in this report have been prepared in good faith and that the certification decision has been made based upon this information. | | |
| **Acknowledge by:** | | A white square with a blue border  Description automatically generated **Signature** |
| **Name** |  |
| **Position** |  |
| **Date** |  |

# APPENDIX 1

## **Volume Summary**

This is a volume summary table for *name of IPOM* (Identity Preserved)

|  |  |  |
| --- | --- | --- |
| **Information of License** | **Previous Year License** | **Current Year License** |
| **License Period** | Start Date: DD Mmm YYYY  End Date: DD Mmm YYYY | Start Date: DD Mmm YYYY  End Date: DD Mmm YYYY |
| **Volume Reporting Period** | Start Date: DD Mmm YYYY  End Date: DD Mmm YYYY | Start Date: DD Mmm YYYY  End Date: DD Mmm YYYY |
| Records of certified Fresh Fruit Bunches (FFB) processed during the last licence year (MT) |  |  |
| Last licence year’s certified volume CSPO (MT) |  |  |
| Last licence year’s certified volume CSPK (MT) |  |  |
| Last licence year’s actual sold volume CSPO (MT) |  |  |
| Last licence year’s actual sold volume CSPK (MT) |  |  |
| Last licence year’s actual sold volume PO under other schemes (MT) |  |  |
| Last licence year’s actual sold volume PK under other schemes (MT) |  |  |
| Last licence year’s actual sold volume PO as conventional (MT) |  |  |
| Last licence year’s actual sold volume PK as conventional (MT) |  |  |
| Last licence year’s actual sold CSPO credits (where applicable) (MT) |  |  |
|  |  |  |
|  | **CSPO (MT)** | **CSPK (MT)** |
| New licence year’s certified volume |  |  |

*This table can be added as necessary*

This is a volume summary table for *name of IPOM* (Mass Balance)

|  |  |  |
| --- | --- | --- |
| **Information of License** | **Previous Year License** | **Current Year License** |
| **License Period** | Start Date: DD Mmm YYYY  End Date: DD Mmm YYYY | Start Date: DD Mmm YYYY  End Date: DD Mmm YYYY |
| **Volume Reporting Period** | Start Date: DD Mmm YYYY  End Date: DD Mmm YYYY | Start Date: DD Mmm YYYY  End Date: DD Mmm YYYY |
| Records of certified Fresh Fruit Bunches (FFB) processed during the last licence year (MT) |  |  |
| Last licence year’s certified volume CSPO (MT) |  |  |
| Last licence year’s certified volume CSPK (MT) |  |  |
| Last licence year’s actual sold volume CSPO (MT) |  |  |
| Last licence year’s actual sold volume CSPK (MT) |  |  |
| Last licence year’s actual sold volume PO under other schemes (MT) |  |  |
| Last licence year’s actual sold volume PK under other schemes (MT) |  |  |
| Last licence year’s actual sold volume PO as conventional (MT) |  |  |
| Last licence year’s actual sold volume PK as conventional (MT) |  |  |
| Last licence year’s actual sold CSPO credits (where applicable) (MT) |  |  |
|  |  |  |
|  | **CSPO (MT)** | **CSPK (MT)** |
| New licence year’s certified volume |  |  |

*This table can be added as necessary*

# APPENDIX 2

## **History of the changes in the current certification cycle.**

|  |  |  |
| --- | --- | --- |
| **Assessment Type** | **Date of Audit** | **Changes** |
| Choose | *DD Mmm YYYY* | *The row can be added as necessary* |

# 

# APPENDIX 3

## **List of certified input and output products for each site**

|  |  |  |  |
| --- | --- | --- | --- |
| **No** | **Site(s) name** | **List of Input Product** | **List of Output Product** |
|  | *The row can be added as necessary* |  |  |