



# The FSC CoC Auditor's Training: New templates of documents and procedures

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**BUREAU  
VERITAS**

*Move Forward with Confidence*

## Message from HO (Eddie Gruber)

- ▶ During our ASI HO assessment, we were closed to a major NCR concerning the content of our reports. We have convinced ASI that with our new project of report, we will improve the quality of our contents, and they have agreed on that. But we don't have to disappoint them because if we have a major NCR on this subject, it will be very complicated to close it in 3 months. We have no choice, we must implement those documents correctly
- ▶ For the technical reviewers: when the audit report will be used by our auditors, your technical review has to be very strict in order to verify that the requirements indicated in our report are strictly reported. You have to reject all the reports that are incorrect, without any concession. During the month of June, some files will be checked by chance in order to verify that you really have understood what we expect from you. Sorry to be so rude but we have no choice.
- ▶ A positive end: we are on the way to implement a new report in Excel format. Our project is to simplify your life of auditors, hope we will succeed.

## The result of ASI NCs;

### The aim of change:

- ▶ to simplify the current version of templates, and reduce the time to report
- ▶ to avoid further ASI's NCs
- ▶ to follow the current version of FSC standard requirements and connected documents;

### Note!

**We are in process of a new „excel report” that will have the same philosophy**

# The new report:



Microsoft Word Document

## 1 - Description of Certification Scope

Scope Item	Check all that apply to the Certificate Scope	
Certificate Type:	<input type="checkbox"/> Single	<input type="checkbox"/> Multi-site <input type="checkbox"/> Group
System of Control:	<input type="checkbox"/> Transfer	<input type="checkbox"/> Percentage <input type="checkbox"/> Credit
Outsourcing: <u>Not Applicable</u> <input type="checkbox"/>	<input type="checkbox"/> FSC-certified Subcontractors	<input type="checkbox"/> Non-certified Subcontractors
Controlled Wood Verification Program: <u>Not Applicable</u> <input type="checkbox"/>	<input type="checkbox"/> Low risk	<input type="checkbox"/> Unspecified risk
Reclaimed Material Suppliers Monitoring: <u>Not Applicable</u> <input type="checkbox"/>	<input type="checkbox"/> Material inspection and Classification upon receipt	<input type="checkbox"/> Supplier Audit Program
	New suppliers included in the "Supplier Audit Program":	
Certification scope:	<b>CERTIFICATE SCOPE = Activity + Product + FSC Category*</b> <small>* Updated list of products &amp; species on the FSC database (<a href="http://info.fsc.org">info.fsc.org</a>)</small>	

## The new report:



Microsoft Word  
Document

### 1.2 - List of Participating Sites within the scope of Multiple Sites Certification (i.e. Single COC with multiple sites / Multi-site / Group certification)

<input type="checkbox"/> NOT APPLICABLE	<input type="checkbox"/> Single COC with multiple sites	<input type="checkbox"/> Multi-site certification	<input type="checkbox"/> Group certification
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#### Information from the proposal review checklist:

Number of 'High Risk' sites to be sampled		Number of New 'High Risk' sites to be sampled	
Number of 'Normal Risk' sites to be sampled		Number of New 'Normal Risk' sites to be sampled	

Site audited	Site Risk Level High/Normal/ New High/ New Normal	Sub-code (A, B, etc.)	Name of Participating Site	Address (Street/City/Postal Code /Country)	Site Activity (Logging; primary processor; secondary processor; trader, printer...)	Employees Number	Site AAF class	Scope of each site (indicate the scope as same as for the certificate)
<input checked="" type="checkbox"/>	N/A	Central Office			Choisissez élément.	un		
<input type="checkbox"/>		A			Choisissez élément.	un		

## The new report:



Microsoft Word  
Document

### 1.3 - Ability of the central office to manage the number of participating sites of the certificate

Maximum annual growth in number of sites (limit at 100%):

General description of how the Chain of Custody is controlled at the Group or Multi-site level:

- ▶ Updated proposal review checklist;
- ▶ LO is obligated to send the current calculation of sampling to auditors with the set of pre-audits documentation;
- ▶ The point 1.4 removed from report, the sampling will be uploaded in Audit preparation in Actis;



Microsoft Excel  
Enabled Works

## The new report:



Microsoft Word  
Document

2.1 - Composition of audit team	
Lead auditor:	Name, FSC COC Lead auditor on behalf of Bureau Veritas Certification
Lead auditor's e-mail:	EMAIL ADDRESS
Auditor:	Name, FSC COC Lead auditor OR FSC COC auditor on behalf of Bureau Veritas Certification
Observer/Translator:	Name, Qualification

## The new report:



Microsoft Word  
Document

### 3.1 - Chain of custody control system implemented by the company

Brief description of the system by which The Organization maintains control over the Chain of Custody for all products included on the Organization's FSC product group list is recorded in the checklist(s) provided by auditor(s) with this report.



### 3.2 - Other practical dispositions (identification of critical control points)

Text (Short description and analysis of critical control points)

What are the Critical Control Points (CCPs) within this Company's CcC Management System? How are these Critical Control Points managed? The Auditor is to analyse the Company's management control to ensure that all applicable certification requirements are implemented over the full range of management operations, including CCPs.

**Critical control points:** Critical control points are those places or situations in the supply chain where materials from uncertified/uncontrolled sources could enter or where certified/controlled materials could leave the system. Source: FSC-STD-20-011 V3-0



## The new report:



Microsoft Word  
Document

### 3.3 - Annual FSC certified volumes

Information on FSC certified volume is based on the organization's annual volume summaries (chap. 4.4 FSC-STD-40-004).

NOTE: annual volume summaries have to cover the period since the previous reporting period – please provide period with data

Site Sub code	Input Material(s) Product Type[1]	FSC claim(s) of Input Material(s)	Annual Input (data from <b>XX/XX/XX to XX/XX/XX</b> ) Volume/Weight/ Unit	FSC Output Product(s) Product Type[1]	FSC claim(s) of output products	COC control system(s)	Annual Sales (data from <b>XX/XX/XX to XX/XX/XX</b> ) Volume/Weight/ Unit
A	W1.1	FSC 100%	500 m3	W7.2	FSC 100% FSC Mix XX% FSC Mix Credit FSC Recycled XX% FSC Recycled Credit FSC Controlled Wood	Transfer ;	200 m3
B	P2.4.12	FSC Mix Credit FSC Recycled XX%	20 000 pieces	P2.4.12	FSC Mix XX%	Percentage ;	10 000 pieces
C	W1.1	FSC 100%	500 m3	W8.1	FSC Mix Credit	Credit;	150 m3
	W1.1	FSC Controlled Wood	500 m3	W8.1	FSC Controlled Wood	Credit;	150 m3
Total							

# The new report:



Microsoft Word  
Document

## 5 - Evaluation of FSC Controlled Wood Program

<input type="checkbox"/> APPLICABLE (See SF03 FSC CoC Checklist 40-005 & SF37)	<input type="checkbox"/> NOT APPLICABLE
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## 6 - Evaluation of Supplier Audit Program for Reclaimed Materials

<input type="checkbox"/> APPLICABLE (See Annex 1)	<input type="checkbox"/> NOT APPLICABLE
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## The new SF37 report:

- ▶ build basing on: Guidance for CB on FSC\_Controlled\_Wood public summary Report designed by FSC;
- ▶ totally new template;
- ▶ no more risk with the publication of confidential information on FSC database;
- ▶ The auditor is obligated to fulfill this document after on-site closing meeting

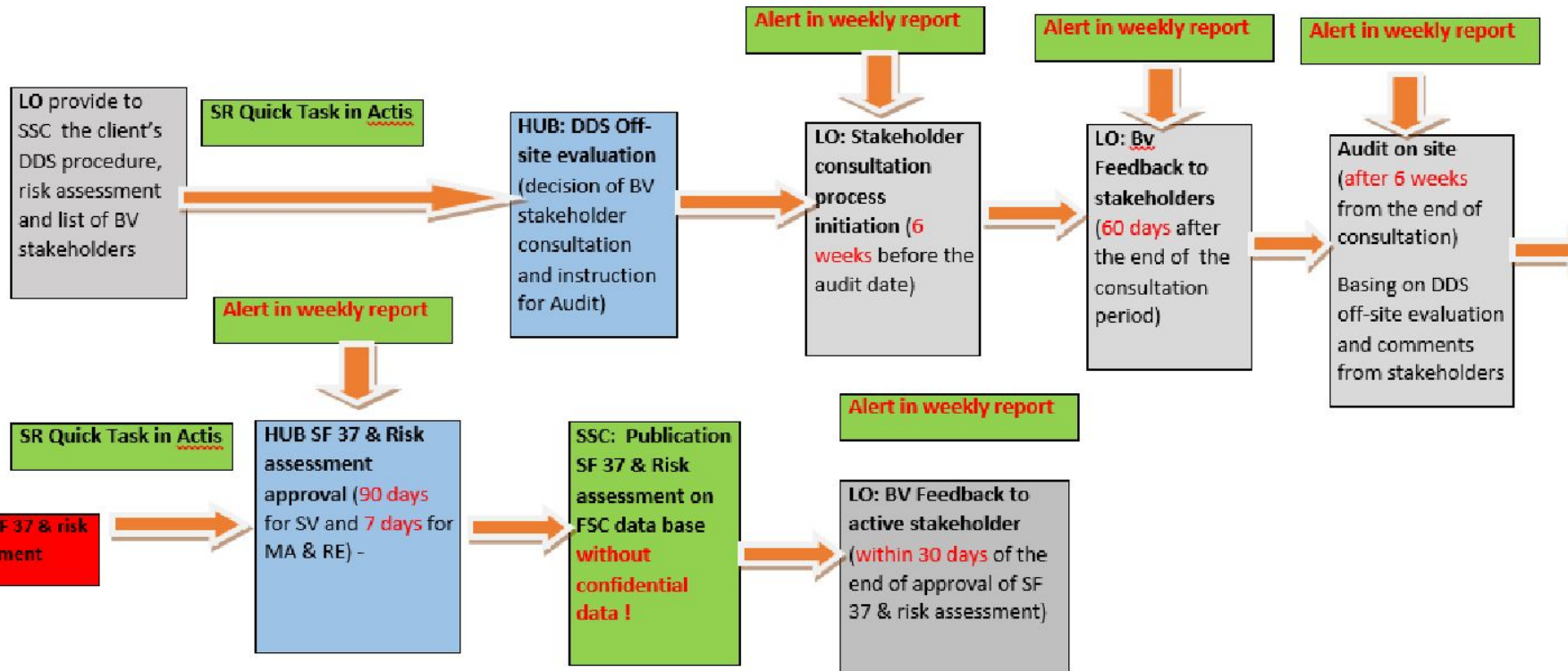


Microsoft Word  
Macro-Enabled Document

# The new SF37 report:

**Note! The auditor is obligated to fulfill this report after the closing meeting;**

**Reminder of timelines control for CW client:**



## The new checklists:

- ▶ guidelines in the main points of checklist;
- ▶ stop to copy & paste the information for each points, only in the requested sections!
- ▶ focus on the main requirements;
- ▶ brief description requested in checklist not in report,

# The new checklist:

Requirements to be evaluated	Observations	Checked	N-C
<b>PART I: Universal Requirements</b>			
<b>1. CoC management system</b>			
<b>Brief description of Quality management system</b> Describe whether the management system in place is adequate, what are the main responsibilities (indicate the document related), how is the system updated (last version of standard, advice, etc.), how the personnel are qualified and trained (including the new procedures and published standard). Indicate how you have checked the efficiency of the training. Check also if the maintained records are kept for 5 years.			
<ul style="list-style-type: none"> <li>• Has the company specified the training/qualification requirements for personnel responsible for each procedure? Where?</li> <li>• Has the company established and implemented a training plan?</li> <li>• Have records of appropriate training of staff been kept and what did they include?</li> <li>• Do all staff understand their specific responsibilities for maintaining CoC?</li> </ul>			
<b>Interviews / cross-questions</b> Please find the answers for the above questions and provide evidence.			
1.1 The organization shall implement and maintain a CoC management system adequate to its size and complexity to ensure its continuous conformity to all applicable certification requirements, including the following:			
a. appoint a management representative who has overall responsibility and authority for the organization's conformity to all applicable certification requirements;			
b. implement and maintain up-to-date documented procedures covering the certification requirements applicable to the scope of the certificate;			
c. define the key personnel responsible for the implementation of each procedure;			
d. train staff on the up-to-date version of the organization's procedures to ensure their competence in implementing the CoC management system;			
e. maintain complete and up-to-date records of the documents that are relevant to demonstrate the organization's conformity with all applicable certification requirements which shall be retained for a minimum period of five (5) years. At a minimum, the organization shall keep records of the following documents as applicable to the certificate scope: procedures, product group lists; training records; purchase and sales documents; material accounting records; annual volume summaries; trademark approvals; records of suppliers, complaints, and outsourcing; control of non-conforming products; verification program records for reclaimed material, and records related to a due diligence program for controlled material and FSC Controlled Wood.			

## The new checklist:

- How organization classify material held in stock at the time of the main evaluation by the certification body and material received between the date of the main evaluation and the issue date of the organization's CoC certificate as eligible input?
- Has the organization been able to demonstrate to the certification body that the materials meet the FSC material sourcing requirements?
- 

### In case of reclaimed materials:

- Did organization that reclaim materials from primary or secondary processing at their own site classify the material as the same or lower material category as the input from which it was derived?
- Or in case of secondary processor as pre-consumer reclaimed material (except for materials that are discarded by the manufacturing process but that can be reused on site by being incorporated back into the same manufacturing process that generated it)?
- Who is responsible for this process?
- How is it monitored?
- Where is it described?

### Note: During the audit the auditor shall:

- 1 - Ask the organization to explain its method of controlling its suppliers certification
- 2 - Check a sampling of suppliers in order to verify if this method is effective

### Interviews / cross-questions

*Please find the answers for the above questions and provide evidence.*

### **NOTE!**

***Please be aware that sampling numbers of verified invoices must be representative – Excel document to be completed (part sampling of invoices)***



Sampling  
methodology 2019.›

# The new checklist:

<p><b>Brief description of sales and delivery</b></p> <ul style="list-style-type: none"> <li>• How is the Product identified on the sales documents?</li> <li>• How is the invoice linked to the goods received? (E.g. reference to batch number or document no / sales invoices during a period "X" in order to verify that no FSC claims has been used)?</li> <li>• Does Sales/Delivery documentation contain adequate information about the product being supplied, including the information below?</li> <li>• Is the statement 'FSC Controlled Wood' only used in sales and shipping documents for customers in possession of a valid FSC?</li> <li>• COC certificate where CW is intended to be used in an FSC Mix product or in an FSC Project? Where is it defined?</li> <li>• Who is responsible for this process?</li> <li>• Has the organisation used "FSC Mix" claim only instead of FSC Mix 70% or FSC Mix Credit? Is the organization at the end of the supply chain?</li> <li>• Has the company issued supplementary documents to the invoices issued for construction or other related services?</li> <li>• Does the supplementary document include all the elements requested?</li> <li>• Does company have a permission from CB?</li> <li>• Did the organisation downgrade an FSC output?</li> <li>• How is it controlled?</li> <li>• Who is responsible for this?</li> </ul> <p><b>Interviews / cross-questions</b></p> <p><i>Please find the answers for the above questions and provide evidence.</i></p> <p><b>NOTE!</b> <i>Please be aware that sampling numbers of verified invoices must be representative – Excel document to be completed (part sampling of invoices)</i></p>		
<p>5.1 The organization shall ensure that sales documents (physical or electronic) issued for products sold with FSC claims include the following information:</p> <ol style="list-style-type: none"> <li>a. name and contact details of the organization;</li> <li>b. information to identify the customer, such as name and address of the customer (except for sales to end consumers);</li> <li>c. date when the document was issued;</li> <li>d. product name or description;</li> </ol>		



## The new checklist:

### 8. Transfer system

#### Brief description of system implemented

Describe here the system in place to guarantee the transfer system. Check if the input is correctly connected.

- How is the transfer system defined?
- Is there a segregation for the ineligible materials?
- How is it defined?
- Where is it defined?
- Who is responsible for that?
- Is the link between input and output material assured through all stages of the organization's processes?
- Is the transfer system applied to all types of product groups, FSC claims, and activities?

Please confirm that there are no valid output claims for pre-consumer reclaimed wood since it is not considered an eligible input in the transfer system. Please check that there is a FSC control system which allows outputs to be sold with the FSC claim that is identical to, or lower than, the input material category and, if applicable, the lowest associated percentage claim or credit claim.

#### Interviews / cross-questions

*Please find the answers for the above questions and provide evidence.*

**NOTE!**

***Please be aware that sampling must be representative – Excel document to be completed (part traceability)***

## The new checklist:

### 9. Percentage system

#### Brief description of system implemented

- How is a Percentage of claim-contributing inputs to a product group defined by company?
- Is it defined for a specific claim period or job order?
- Does FSC control system allow outputs to be sold with FSC claims corresponding to the proportion of claim-contributing inputs in a job order or over a specified claim period?
- How is it described?
- Who is responsible for that?
- Where is it defined?
- How is it calculated?
- Did time period over which the input percentage was calculated exceed 12 months, unless otherwise warranted by the nature of the business and approved by the FSC-accredited certification body?
- Did Organizations apply using the single percentage method may calculating FSC% to the FSC claim of the output products produced either during the same claim period/ job order or in the following claim period?
- Did Organization apply using the rolling average percentage method calculating FSC% from the specified number of previous claim periods to the FSC claim of the output products produced in the following claim period?

#### Interviews / cross-questions

*Please find the answers for the above questions and provide evidence.*

#### **NOTE!**

***Please be aware that sampling must be representative – Excel document to be completed (part % system)***

# The new checklist:

Paragraph	Title	Styles
	<p><b>Brief description of system implemented</b></p> <ul style="list-style-type: none"> <li>• Has credit account been maintained for each product group?</li> <li>• Has claim period of less than 3 months been specified for each credit account, according to which additions and deductions of FSC credits are recorded?</li> <li>• Is calculation of credit at the level of a single site?</li> <li>• Are quantities of FSC inputs calculated according to the supplier invoice?</li> <li>• Is the conversion factor for components clearly identified on the credit account?</li> <li>• Is the converted amount for each component of product group recorded in the credit account?</li> <li>• Is FSC credit only added to the account when the input material is legally owned, after verification &amp; before production?</li> <li>• Is the proportion of product sold as "FSC mix credit" based on the available FSC credit?</li> <li>• Is this adequately recorded? How?</li> <li>• Is the sold amount recorded for each claim period and deducted from total available using a conversion factor?</li> <li>• Does the Company have a procedure to ensure that volume account is not "overdrawn" (i.e. future inputs are not credited)? Where?</li> <li>• At end of each claim period, does the company deduct from account volumes entered more than 24 months back? How?</li> <li>• Are the FSC Mix or FSC Recycled labels are only used by the Company when there is sufficient FSC credit available for the product group?</li> <li>• Did credit system apply at the level of a single or multiple physical sites?</li> <li>• Are conditions for the establishment of a centralized credit account covering multiple sites met?</li> <li>• When the credit system is applied to assembled wood products, and where inputs of different quality are combined, high-quality components that are sourced as controlled material or FSC Controlled Wood shall not represent more than 30% of the product group's composition (by volume or weight)?</li> </ul> <p>Please check spreadsheet for credit calculation (name, date) or simulated spreadsheet for initial audit Method of calculation.</p> <p>Interviews / cross-questions</p> <p>Please find the answers for the above questions and provide evidence.</p> <p><b>NOTE!</b> Please be aware that sampling must be representative – Excel document to be completed (part credit)</p>	
	<p><b>Establishment of credit accounts</b></p> <p>10.1 For each product group, the organization shall set up and maintain an FSC credit account according to which additions and deductions of FSC credits shall be recorded.</p> <p>10.2 The organization shall maintain credit accounts of either input materials or output products.</p>	

# The new checklist:

**40-003**



Microsoft Word  
17 - 2003 Documen

**40-004**



Microsoft Word  
Document

**40-005**



Microsoft Word  
Document

**40-006**



Microsoft Word  
Document

**40-007**



Microsoft Word  
Document

**Subcontractor**



Microsoft Word  
Document

# The updated procedures on CER MS!



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