2BS voluntary scheme

CERTIFICATION PROCESS

Note on the status of this document

This reference document is an integral part of the 2BS voluntary scheme which has been developed by the 2BS Association.

Latest updates

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<td>- section 1.1.2, Role of the certification body</td>
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<td>- section 1.1.3, Control of certification bodies</td>
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<td></td>
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<td>- section 1.4, Non-conformities</td>
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<tr>
<td></td>
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<td>- section 1.6, Certificate of Conformity</td>
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<td></td>
<td>- section 1.9, Suspension or termination of a certificate</td>
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<td></td>
<td></td>
<td>- section 2.8, Collection points (wastes and residues)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- section 4, Procedures for the training and approval of auditors</td>
</tr>
</tbody>
</table>
Table of Contents

1. Procedure for the performance of certification services .................................................. 3
   1.1. Independent Certification body .............................................................................. 3
   1.2. Certification Process ............................................................................................... 9
   1.3. Generic procedure for the provision of certification services .................................. 10
   1.4. Non-Conformities ................................................................................................ 11
   1.5. Certification contract ............................................................................................. 13
   1.6. Certificate of Conformity ....................................................................................... 13
   1.7. Sustainability claims ............................................................................................. 16
   1.8. Certification and Renewal audits .......................................................................... 17
   1.9. Suspension or termination .................................................................................... 19
   1.10. Limited assurance level ....................................................................................... 20

2. Audits - Risk Analysis and Sampling .............................................................................. 20
   2.1. First Gathering Entity [FGE] - (Scope) ................................................................. 21
   2.2. First Gathering Entity [FGE] - (minimum audit duration) .................................... 22
   2.3. First Gathering Entity [FGE] - (Sampling of biomass producers) ......................... 24
   2.4. Processing units [PU] – (Scope) ........................................................................... 27
   2.5. Processing units [PU] – (minimum audit duration) .............................................. 27
   2.6. [FGE] is also a [PU] – (minimum audit duration) .................................................. 28
   2.7. Traders – (Scope & minimum audit duration) ....................................................... 28
   2.8. Collection points (Waste and residues) ................................................................. 29

3. Procedure for the endorsement of Independent Certification Bodies .............................. 29

4. Procedures for the training and approval of auditors ....................................................... 31

5. Role and approval of experts (qualified independent specialist) ...................................... 34

6. Appeals and the role of the Independent Certification Body .......................................... 34

7. Complaints .................................................................................................................. 34
   7.1. Role of the Certification Bodies ............................................................................ 35
   7.2. Role of the 2BS Association .............................................................................. 35

8. Transparency, documents/information to be published, communication policy ............... 36
1. Procedure for the performance of certification services

1.1. Independent Certification body

1.1.1. Criteria and selection

Accredited Certification Bodies shall be independent and reliable audit service providers. They are approved by the Secretary-General according to the requirements of 2BS-PRO-02, the latest procedure which covers the scheme certification process. Certification Bodies must:

1) Be accredited by bodies referred to in Article 4 of Regulation (EC) No 765/2008; or
2) Be accredited by bodies having a bilateral agreement with the European Cooperation for Accreditation; or
3) Be accredited by a national accreditation body affiliated to the International Accreditation Forum (IAF); or
4) Be accredited by a full member or an ‘associate’ member of ISEAL; or
5) Be accredited ISO 17011 current version (General requirements for accreditation bodies accrediting conformity assessment bodies), or a recognised equivalent, within 3 years (consistent with ISEAL associate member).

1.1.2. Role

The Certification body’s role is to:

- Sign a contract with the Economic Operators who want to join and be verified according to the Scheme requirements.

- Perform an independent certification of the economic operator, to report on conformity and to ensure that there is a “limited assurance level”.

- Grant a certificate based on a certification audit and an independent decision. Certification audits must be performed, and a certificate awarded, before the economic operator can make sustainability claims.

- Ensure that its approved auditors perform the following activities prior to and during audits:

  1) Identify which of the economic operator’s activities are covered by the scheme, based on the information provided during the application process.
2) Perform a risk analysis of those activities and operations which could lead to a material misstatement, based on the certifier’s professional knowledge and information submitted by the economic operator. The risk analysis should identify all the logistical sites and the main activities covered by the certification unit.

3) Draw up an audit plan and agenda which take into account the risk analysis and the scope and complexity of the sites and activities covered by the certification.

4) Identify the economic operator’s systems which are covered by the 2BS scheme and check that appropriate group management and internal control systems have been implemented. This can be done by checking relevant written policies, procedures and instructions and reviewing a number of monitoring records during the audit.

5) Draw up an audit plan so as to gather documented and non-document evidence (e.g. through interviews, etc.) using the sampling method defined in this procedure.

6) Ensure that there is a minimum level of conformity with the sustainability criteria, as required by the 2BS voluntary scheme. Where non-conformities are identified, they shall be treated as minor, major or critical’ non-conformities as appropriate.

7) Analyse the risk of wrong sustainability claims being made by the economic operator. If such a risk has been identified by the auditor, then it must be reported in the audit report and appropriate critical, major or minor non-conformities must be raised. Whenever a high and systematic risk of a misleading sustainability claim has been identified, the auditor must issue a critical non-conformity and recommend that the economic operator be suspended.

8) Review the operator’s treatment of complaints which may have been addressed to it by interested parties

9) Request that the economic operator address within a specified time frame all the non-conformities identified, and provide any missing elements of the audit trail, explain variations, or revise claims or calculations through appropriate non-conformities, before making a formal certification recommendation.
10) Issue a certificate following an initial / renewal audit compliant with the 2BS voluntary scheme’s criteria.

11) Confirm the validity and the scope of the certificate at each surveillance audit.

12) Update the scope of the certificate if required

13) Suspend a certificate
- if a critical non-conformity is raised during a surveillance audit (annually). A new audit is required before a certificate can be re-issued;
- if a major non-conformity is not addressed within 3 months of its discovery, it must be reclassified at the critical level;
- if an annual surveillance audit is not carried out within two months of the anniversary date of issuing the certificate.

14) Withdraw a suspended certificate if the root causes that led to the suspension of the certificate are not addressed within 30 days of the audit.

15) Inform the 2BS Association when any economic operators with major non-conformances are undergoing recertification with another voluntary scheme. This requirement also applies when economic operators previously certified under a different voluntary scheme are seeking certification by 2BS.

16) Inform the 2BS Association of the withdrawal or suspension of certificate without immediately.

17) Ensure that the annual certification audits are carried out at the anniversary date of the issuing of the certificate with a tolerance of ± 2 months.

18) Schedule certification renewals between 3 and 6 months before the end of validity of the certificate.

19) Train auditors, certification managers and back-office staff in the audit requirements of the 2BS voluntary scheme.

20) Adapt the training activity to the needs of the different individuals (auditors, tutors, technical manager, back office staff) involved in the 2BS certification process.
1.1.3. Monitoring of Certification Bodies

To verify compliance of certification bodies with the provisions of the 2BS voluntary scheme, the following monitoring activity is carried out:

a. **Desk audits** are carried out by 2BS staff and are based on the issued audit reports, the audit plans, the published certificates, the scheduling of audits, the training and qualification of audit and back-office resources and certification decisions. As a minimum the square root of the number of audit files of each certification body is checked annually. The files are sampled based on a risk analysis.

b. **Integrity audits** are performed by 2BS audit staff or by independent auditors commissioned by the 2BS Association to assess compliance of the certification body and the system user agreements. There are two kinds of audit:

   o **witnessed audits**, which include the verification of the performance of the auditors of the certification bodies during audits of economic operators, and

   o **benchmark audits** of certified economic operators, according to the 2BS voluntary scheme requirements.

**Witnessed audits** cover all recognised certification bodies and are carried out by 2BS every two years. These audits include the follow-up of the auditor's activity during the on-site audit and the activity of the headquarters of the certification body related to the management of audits of the 2BS voluntary schemes (certification decisions, suspension of certificates, review of audit reports, audit duration, etc.)

**Benchmark audits** focus on economic operators where the risk of fraud is important, namely biofuel conversion chains from UCO. The square root of the number of these types of legal entities are verified annually by 2BS qualified staff. Benchmark audits are carried out on site. They are scheduled after the main or surveillance audits carried by the certification body's auditors. Checklists, audit reports and audit plans are typically used by 2BS to define the scope and the sample size for benchmark audits. 2BS looks to evaluate the relevance of the findings of the audit and the conclusions of the auditors.

Additional benchmark audits may be scheduled where relevant information regarding potential nonconformities has been brought to the attention of the scheme by external parties.
c. Testing and updating audit knowledge

2BS auditors’ knowledge is verified each year in January. On-line test questionnaires for each type of audit are produced in October of the previous year and are validated by the technical representatives of each certification body.

The test subjects are selected based on the following criteria:

- Clarifications of or changes in the requirements of the Renewable Energy Directive, published in the current year by the European Commission

- Differences in auditors’ interpretation identified during desktop studies and integrity audits, concerning the requirements of 2BS auditing standards and certification procedures,

- Difficulties of interpretation brought to the attention of the 2BS Association 2BS by the certification bodies

After completing the on-line questionnaire, auditors immediately receive the correct answers and an assessment of their level of knowledge.

The questionnaires and the answer keys have a double role, that of an assessment and that of an updated audit guideline.

Assessment results are communicated simultaneously to the auditor's top management and the 2BS Association.

d. Auditor training – control and responsibilities

The objective of the online testing exercise is to enable the Certification Bodies to identify areas where training may be needed.

Each recognised Certification Body is responsible for providing training.

The 2BS Association is available to provide training resources if necessary and upon request.

The level of knowledge of auditors is validated each year by means of desk studies, integrity audits and on-line tests.
e. Meetings between the Certification Bodies and the 2BS Association

Twice yearly meetings are organised with the Certification Bodies, where the results of the auditor training tests are discussed in the context of the 2BS voluntary scheme requirements.

1.1.4. Exclusion of a Certification Body from the panel of certifiers

The 2BS Board of Directors can, as a result of a significant and recurrent breach of 2BS rules, decide to terminate the endorsement of a Certification body.

**Escalating sanction levels** for the certification body are:

- **A** – First notified warning
- **B** – Ban on signing new 2BS certification contracts for the following 3 months
- **C** – Ban on auditing for the following 3 months; audits can be performed by / delegated to other recognised Certification Bodies at the discretion of the certified economic operator.
- **D** – Termination and two years exclusion of all recognition by 2BS; audits and certification transfer are delegated to other recognised certification bodies at the discretion of the certified economic operator.

**Termination criteria** encompass recurrent failures to comply with:

- articles 5, 6 and 7 of ISO 19011 in the current version
- applicable 2BS standards and procedures
- agreed time to close out notified corrective actions requests arising from an integrity audit or a desk audit performed by 2BS
- previously identified corrective action requests
1.2. Certification Process

The certification process shall be managed as follows:
1.3. Generic procedure for the provision of certification services

The main steps in the certification process are:

- Sales: certification contract, including audit duration,
- Audit planning
- Pre-audit (optional)
- Audit preparation
- Audit performance
- Audit report
- Non-conformities
- Report revision
- Certification Committee
- Certificate Issuance
- Surveillance
- Re-certification
- Transfer of certification between two 2BS recognised certification bodies

SV = Surveillance verification = Annual surveillance audit
1.4. Non-Conformities

- **Critical non-conformity**: Non-conformity identified in relation to one of the Principle level requirements specified in the relevant Scheme documents. A new certification audit is required before a certificate can be issued. When a critical non-conformity is identified during a surveillance audit, the certificate is suspended. Critical indicators have been identified in the text of 2BS-STD-01 & 2BS-STD-02. A non-conformity in relation to a Critical Indicator results in a Critical non-conformity.

- **Major non-conformity**: Non-conformity identified in relation to one of the Criterion level requirements specified in the relevant Scheme documents. A new certification audit is not necessarily required before closing the major non-conformity and issuing a certificate. However, the Certification body shall ensure full conformity with the Criterion Level requirement within a specified time frame. Conformity shall be demonstrated through a new certification audit or formal document review. When a major non-conformity is identified during a surveillance audit, the non-conformity shall be upgraded to the next level (to the critical level) if it has not been addressed within a time frame of up to 3 months. Major indicators have been identified in the text of 2BS-STD-01 & 2BS-STD-02. A non-conformity in relation to a Major Indicator shall result in a Major non-conformity.

- **Minor non-conformity**: Non-conformity identified in relation to one of the Indicator level requirements. A minor non-conformity shall be addressed before the next surveillance audit. When a minor non-conformity is identified during a surveillance audit, the non-conformity shall be upgraded to the next level (to the major level) if it has not been addressed within 10 months. Minor indicators are identified by default (all indicators that are not major) in the text of 2BS-STD-01 & 2BS-STD-02. A non-conformity in relation to a Minor Indicator results in a Minor non-conformity.

- **Recommendation**: Lack of specific controls identified. However, the lack of a specific control does not necessarily result in a clear minor non-conformity as conformity could be demonstrated by other means.
Group auditing - Entity and group members

In relation to 2BS-STD-01, the Certification Body shall assess the conformity of the group as a whole (group entity and group members). During an evaluation, the Certification Body shall consider the following potential non-conformities:

- Failure of the 1st gathering entity to detect non-conformities at group member level, or
- Failure of the group entity or group members to demonstrate conformity with the evaluation requirements.

The non-conformities identified by the certification body shall be based on the 2BS voluntary scheme requirements and classified according to the type of non-conformity detected, as indicated above.

Group auditing can be performed for smallholder farmers, producer organisations and entities which collect energy crops. If a “non-conformity” is identified, the following rules shall apply:

a) if the scope of the non-conformity impacts more than 10% of the tonnage of a given type of feedstock supplied by a group member, then the total amount of the type of the feedstock is removed from the mass balance;

b) if the impact of the non-conformity concerns less than 10% of the tonnage of raw material supplied, the double of the amount of the type of feedstock supplied is removed from the mass balance;

c) if more than 10% of the sample of the biomass suppliers (all feedstock combined) fall into category a), a major non-conformity shall be raised for the first gathering point, for lack of robustness of management of its suppliers. This means that the auditor shall select and review a new sample from the biomass supplier based on a risk analysis within the next 3 months. Sample size is the number of non-compliant suppliers.

d) biomass suppliers concerned by the non-conformities raised at the group level may be excluded and suspended from the list of suppliers of the first gathering point or alternatively they will be included in the supplier list for the risk analysis of the next surveillance audit.
1.5. Certification contract

The certification body **must** sign a legally binding certification contract with each economic operator. Such a contract must include the following elements:

- the audit scope and duration,
- the audit cost established by the certification body.

The certification body **must** check that the economic operator declares the names of all schemes it participates in and accepts to make available to the auditors all relevant information, including the mass balance data and the audit reports.

The certification body **must** inform the 2BS Association of any unresolved non-conformity that it is aware of when economic operators previously certified under a different voluntary scheme are now seeking certification under the 2BS voluntary scheme.

Where an economic operator changes from one certification body to another, for transparency reasons, the previous certification body must communicate the latest audit report to the new Certification Body. The new Certification Body cannot enter into a contract with a previously certified customer if any unresolved non-conformities remain from the previous scheme.

Section 1.6 provides additional guidance on the transfer of certification from one certification body, “the issuing certification body” to another, “the accepting certification body”.

1.6. Certificate of Conformity

After an initial audit and once all the critical non-conformities have been addressed by the economic operator and closed by the independent certification body, and once the audit report has been finalised, the Audit team leader shall make a recommendation regarding conformity with the requirements of the Scheme. The certification decision shall then be taken by the relevant independent Certification Body within one month.

When the evaluation is completed and following a positive recommendation, a Certificate of Conformity with the Requirements of the 2BS voluntary scheme is downloaded by the Certification Body in the private space of the 2BS intranet allocated to the client.
A Certificate of Conformity shall specify:

- The name and address of the legal entity that has been audited and certified,
- The applicable 2BS standards used for the certification,
- The activity(ies) and the type of feedstock and/or biofuels covered by the scope of the certification
- The validity period of the certificate
- The reference to the implementation decision of the Commission regarding the date of recognition of the 2BS voluntary scheme

2BS Certificates have a unique identification number which means that the certified economic operator and the entitled certification body can be identified.

The certificate includes annexes I and II. The certificate and its two annexes must be updated after a follow-up audit if changes have been noted. This update must be included on the 2BS Association internet site.

The annexes to the Certificate of Conformity shall specify:

- The list of sites within the scope of the certificate (Annex I)
- The list of materials that are handled, the GHG values used and, where applicable, reference should be made to the wastes and residues extension (Annex II).

The annual surveillance audits must be carried out on the anniversary date of the certificate edition with a tolerance of 2 months. If this tolerance is exceeded, the certificate must be suspended by the certifying body in the “3rd month consecutive to the anniversary date of issuance of the certificate”.

If there is no audit during the suspension month, the Certification Body must cancel the certificate. The actions of suspending and cancelling the certification of a legal entity must be communicated to the 2BS Association immediately.

For certification renewals, the expiry date of the previous certificate shall be taken into account when planning the renewal audit. The renewal audit shall be scheduled between 3 to 6 months before the end of the certificate’s validity. This provision allows the economic operator to close any major or critical nonconformities that may have arisen during the renewal audit and thus avoid a break in certification between two certification cycles.
A Certificate of Conformity is valid for a period of five years.

During a certification cycle (5 years), the situations below require specific actions from the Certification Bodies:

a) The legal entity decides to change certification body:

- The 2BS Association gives a new certificate number to the legal entity and informs the new “Accepting Certification Body”.
- The transfer of certification between two recognised Certification Bodies implies a review of the transfer records. Refer to IAF MD 2:2017, Issue 2
- The “Issuing” and the “Accepting Certification Body” cooperate to avoid a suspension of certification by taking into consideration the validity of the previous certificate and the issuance date of the new certificate.
- The “Accepting Certification Body” issues a new certificate

b) Following a merger or an acquisition:

- Takeover

  The certificate number of the entity which is taken over is no longer valid and cannot be re-attributed. The certification number of the entity which has taken over is retained and the certification scope is widened.

  If the scope is unchanged, the takeover simply means an increase in the number of sites. A new certificate must be issued including the sites of the taken over entity. The date of validity of the certificate of the taking over entity does not change.

  If the scope is modified (in addition to the number of sites), a further audit of 0.5 days minimum must be performed (at head office and on sites). A new certificate is issued which includes the new sites and the new certification scope of the taken over entity. The date of validity of the certificate of the taking over entity does not change.

  If the taken over entity is not 2BS certified, a further audit of a minimum of 0.5 days must be carried out. The taking over entity must communicate the updated list of suppliers.

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1 Eligibility of the certification transfer, pre-transfer review, transfer of certification and cooperation between the “Issuing” and “Accepting Certification Body”
The two entities must update the 2BS internet site.

- **Merger with the creation of a new legal entity**

  A new certificate number must be issued in the name of the new legal entity (the result of the merger) with an initial audit of the whole scope of the newly formed entity.

  The certificate numbers of the two initial entities that merged are no longer valid. These certificate numbers will not be re-issued.

  The two entities must update the 2BS internet site.

c) **The legal entity changes its company name:**

- **Without changing its registration number**

  The certified entity must update the 2BS internet site. A new certificate must be issued which includes the name change. The date of validity does not change.

- **Also changes its registration number**

   The certified entity must update the 2BS internet site. A new certificate must be issued after a document audit if the scope is unchanged. If the scope has changed, then an on-site audit is required.

1.7. **Sustainability claims**

Sustainability claims can only be made by an economic operator under the following circumstances:

- A certification audit has been performed by an independent certification body, and

- A certificate of conformity, including the applicable annexes, has been awarded to the economic operator and is still valid, and
2BS Biomass Biofuels Sustainability voluntary scheme
Requirements for the Certification Process

- The certificate of conformity covers the appropriate materials and final products (feedstock and or biofuels) and related activities, and

- The economic operator has appropriate documented evidence and can demonstrate that the product sold has been verified throughout the supply chain, from the production of the biomass, under a voluntary certification scheme (or a number of voluntary certification schemes) officially recognised by the European Commission.

Verification throughout the supply chain shall have covered all the requirements of the RED European Directive in the case where some of the voluntary certification schemes may have only been partially approved by the European Commission.

If any of these pre-conditions are not met, then the economic operator shall not make any sustainability claim. The economic operator shall only make accurate, reliable and trustworthy sustainability claim(s) on sales documents, promotional documents and other communication for biomass and/or biofuels advertised and/or sold as sustainable in conformity with the European Directives 2009/28/EC modified by the Directive 2015/1513 of the European Parliament and the Council of the 9th of September 2015.

Biomass from unknown or unclear origin shall not be considered as sustainable. The economic operator shall have developed and implemented a procedure to ensure that in case of any doubt regarding the origin of the biomass, the principle of caution is applied, and the biomass is not registered, sold or claimed as being sustainable.

Any sustainability claim under the 2BS voluntary scheme shall only be used with products that have been verified for conformity with the European Directive 2009/28/EC modified by the Directive 2015/1513 throughout the supply chain. The economic operator shall also ensure that all sustainability claims regarding the biomass and/or biofuels sold are accurate, reliable and trustworthy in conformity with the requirements of the 2BS voluntary scheme.

1.8. Certification and Renewal audits

In order to maintain the certification during its 5 years validity period, annual surveillance audits shall be carried out at least once in every calendar year for all certified entities. This means that all certified entities are subject to ‘retrospective’ annual audits, including 1st gathering entities, processing units and traders.
Certification audits are performed to verify that the company is in conformity with all the requirements of the 2BS Voluntary Scheme. Certification audits shall be performed on a representative sample following a risk analysis.

The on-site audit should demonstrate that documented procedures are in place and that reliable processes are in place for recording sustainable biomass, intermediate products and biofuels within the scope of the defined certification.

A certificate cannot be issued if any critical or major unresolved differences remain after an initial audit (see 1.4).

A critical difference arises when a non-conformity is discovered in relation to a critical indicator, or a number of major non-conformities are discovered relating to the same criterion.

A major difference arises when a non-conformity is discovered in relation to a major indicator, or a number of minor non-conformities are discovered relating to the same criterion.

A certificate cannot continue to be valid after a follow-up audit if any critical or major non-conformities are unresolved.

If a critical non-conformity is discovered during a follow-up audit, the certificate must be suspended immediately. The legal entity then has 30 days to resolve the non-conformity. The entity cannot sell any sustainable materials or biofuel while its certificate is suspended.

If a major non-conformity is discovered during a follow-up audit, the certificate will be suspended if the major non-conformity has not been resolved within 3 months after the date of the relevant audit.

At the end of the five-year period, the certification contract can be renewed. To do so, the Certification Body proceeds with a complete new certification of the previously certified company (comparable to the initial certification audit).

For certification renewals, the expiry date of the previous certificate shall be taken into account when planning the renewal audit. The renewal audit shall be scheduled between 3 to 6 months before the end of the certificate’s validity. This provision allows the economic operator to close any major or critical nonconformities that may have arisen during the renewal audit and thus avoid a break in certification between two certification cycles.
1.9. Suspension or termination

As indicated in section 1.4 and 1.6 above, the certificate of conformity of an economic operator shall be suspended

- If critical non-conformities have been identified

  or

- If the annual surveillance audits are not carried out within the maximum tolerance allowed, i.e. 2 months after the anniversary date of the issuing of the certificate.

The certificate must be withdrawn

- If the critical non-conformity has not been resolved during the certificate suspension period (30 days from the date the non-conformity was discovered at the audit)

  or

- If the follow-up audit has not been carried out within three months of the anniversary date on which the certificate was issued (2-month tolerance period, plus one month)

Following an audit or further to a scheduling issue when, the independent certification body decides that a certificate of conformity should be suspended or terminated, it shall immediately inform the 2BS Secretary General.

The certification body is responsible for the updating of its private area of the 2BS intranet system, the status of the certificates and suspension or termination decisions.

Suspended certificates should be clearly identified as suspended in the 2BS database with the date of suspension while the terminated certificates of conformity should be clearly identified as terminated in the database with the date of termination.
1.10. **Limited assurance level**

‘Limited assurance’ is achieved when the auditor gathers sufficient appropriate audit evidence to reduce the audit risk to an acceptably low level (the risk being that the auditor expresses an inappropriate opinion when the audit findings are materially misstated).

The assurance given by the auditor is reliant on the fact that the auditor will exercise professional judgment to decide the level of audit procedures used to gather audit evidence.

This includes, but is not limited to, risk assessments, analytical procedures and tests of control and substantive testing.

There are inherent limitations in an audit. Most of the evidence on which the auditor’s opinion is based is persuasive rather than conclusive. Audit evidence gathered may involve uncertainties about estimates provided by management in audit findings. In addition, audit evidence may not be practically or legally available. Because of these inherent limitations and the impracticality of examining all the evidence, as well as uncertainties about the future, an auditor cannot provide an absolute level of assurance.

As such, every successful audit report shall state at the conclusion, “based on our assessment nothing has come to our attention to cause us to believe that there are errors in the evidence”.

2. **Audits - Risk Analysis and Sampling**

The minimum audit intensity (duration and sample size) for the Central Office, collecting sites and biomass producers indicated below is a function of the number of biomass producers claiming sustainability and collecting sites covered by the certification unit, and of any potential risk identified by the Independent Certification body.

These figures indicate the minimum required audit intensity (duration and sample size) that can be increased by the Certification Body whenever justified by the category of risk specified following a risk analysis, as stated in section 2.3.

The duration (number of days) of a surveillance audit is equivalent to the initial or the renewal audit.
2.1. First Gathering Entity [FGE] - (Scope)

The first certification entity in the monitoring process includes the head office, the collecting sites and the biomass producers claiming sustainability.

This entity must clearly define its certification scope when it wishes to be certified. It also must give details of all the members of the group of the certification unit (collecting sites, biomass producers).

The collecting sites are stocking areas for biomass.

The head office of the first collecting entity is generally the site which collects and centralizes all necessary data regarding the origin of potentially sustainable biomass, the mass balance system (consolidated and for each individual site) and all necessary information relating to GHG emission reductions.

The minimum audit duration for the Central Office, collecting sites and biomass producers indicated below is a function of the number of biomass producers claiming sustainability and collecting sites covered by the certification unit, and of any potential risk identified by the Independent Certification Body.

These figures indicate minimum required audit durations that can be increased by the Certification Body whenever justified by a level of risk identified as higher than normal, e.g. by a significant level of non-conformities being identified.

Higher and lower sampling rates must be justified in the audit report.
### 2.2. First Gathering Entity [FGE] - (minimum audit duration)

This guide shows the minimum number of audit days.

The duration of the initial audits is the same as that of the follow-up or monitoring audits, since the compliance of all the requirements of the auditing standards must be verified at each audit.

<table>
<thead>
<tr>
<th>Traditional Industries</th>
<th>Audit preparation and report =&gt; Nber of days</th>
<th>Site audits =&gt; Nber of days</th>
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<tbody>
<tr>
<td>Nber of sites concerned by certification</td>
<td>All types of audits: initial, surveillance and renewal</td>
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<tr>
<td>1-5</td>
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At each certification audit, at least one day shall be spent in the Central Office to review all relevant group document procedures, risk analysis, monitoring records and registries, the declarations of biomass producers, the mass balance system and related records, and the GHG savings data and/or calculation where relevant.

A risk analysis shall also be performed based on records available at the central office of the first gathering point to select the collecting sites to be independently verified.
The lead auditor shall ensure that, as part of the audit, at least the square root of the number of collecting sites covered by the scope of the certificate are verified through site audits, unless the 1st gathering entity can demonstrate that all potential risks have been controlled through:

- All collecting sites belonging to and being directly managed by the central office of the 1st gathering entity, and
- The 1st gathering entity managing all collecting sites using the same management system and procedures, and
- The 1st gathering entity having a centralised database system with all relevant up-to-date records to monitor a mass balance system covering all collecting sites.

When the 1st gathering entity can demonstrate that all potential risks have been controlled as described above, the independent certification body can decide to reduce the sampling level accordingly. However, the minimum required sampling level is 3% of collecting sites to be verified through site audits.

With an audit of one day minimum, during surveillance and renewal audits, a 0.5-day reduction of the audit duration may be authorised whenever the economic operator can demonstrate that it has a robust quality and group management system in place covering the activities of the first gathering entity and all relevant group members (i.e. producers of biomass claiming sustainability).

The certification body shall plan the audit with proper organisation and appropriate resources, taking into account:

- Potential on site feedstock producers,
- Number of feedstocks included in the audited perimeter,
- Number of logistical units / mass balance\(^3\) to be verified within the audit scope,
- Completed risk analysis by the certification body, including distances between sites or feedstock producers,

It is generally expected that group auditing is undertaken on-site (e.g. that auditors visit the individual biomass producers where the feedstock is produced).

For compliance with the scheme's land related criteria, group auditing is only acceptable when the areas concerned are near each other and have similar characteristics.

For the purpose of calculating GHG savings, group auditing is only acceptable when the units have similar production systems and products.

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\(^3\) Mass balance from 2BS and other recognised voluntary schemes if applicable
2.3. First Gathering Entity [FGE] - (Sampling of biomass producers)

The sampling methodology to be applied to Biomass producers is included in the scope of certification of a 1st gathering entity which is certified against 2BS-STD-01.

During initial, surveillance and renewal audits, the independent Certification Body shall audit the declarations of a number of biomass producers.

The audit aims to ensure that the declarations are signed and that the biomass, which has been declared as sustainable and comes from their farms, is of known origin and is compliant with principles 1 to 5 of the 2BS-STD-01 standard.

The 1st gathering entity / collection point shall appoint a manager responsible for the implementation of a monitoring system as detailed in principle 0 of the 2BS-STD-01 standard.

Audits regarding standard 2BS-STD-01 may be carried out on the basis of a desktop review as long as all audit evidence relating to principles 1 to 5 are available at the head office. The head office must be well organised and have sufficient resources to give the same quality of audit evidence as would be available for an on-site audit.

In general terms:

- the manager in charge of 2BS certification must be correctly trained in the audit standards and procedures and must have sectorial knowledge (agricultural, environmental and societal background of the biomass suppliers who are within the certification scope) and,

- head office shall be equipped with software / internet mapping tools to allow simultaneous viewing and cross-checking of the geographic position of every biomass producer’s plot (within the sampling scope of the audit) with the environmental zoning (Natura 2000, data on protected areas and peatland, etc.) for the crop campaign and,

- all the declarations of biomass producers who are within the certification scope must be available for the period being audited. These declarations should detail the type of crop, the cultivated area and the geographical position and,

- it should be possible to compare formal land use records of the reference year (2007 campaign) with the current crop campaign and
Audits shall be performed by qualified and competent auditors from an independent certification body, as described in this procedure.

If third party certification auditors lack confidence in the data being presented to show compliance, they shall request further information or carry out on-site visits (biomass production area).

The minimum number of group members to be audited during the initial, surveillance and renewal certification audit by the Certification Body shall be the square root of the total number of members in the group. The sample size may be increased, to take account of a greater number of biomass producers, and is calculated as follows:

\[ s = r \times \sqrt{n} \]

where:

- \( S \) => random sampling (number of biomass producers)
- \( r \) => risk factor based on risk analyses
  - \( r = 1.0 \) (acceptable risk)
  - \( r = 1.5 \) (medium risk)
  - \( r = 2.0 \) (high risk)
- \( n \) => number of group members in the scope of the audit

The allocation of the risk factor is based on the credibility of the information supplied by the first gathering entities as follows:

1. Documents (information in its different formats, such as paper or software, etc.) are kept accurately, up to date and complete as well as being easily accessible, the risk should be ranked as acceptable
1.5 Documents (information in its different formats, such as paper or software, etc.) are not kept accurately, and are not easily accessible, the risk should be ranked as medium
2. Documents (information in its different formats, such as paper or software, etc.) are not up to date or reliable, the risk should be ranked as high.
The members to be audited shall be selected by the Certification Body and lead auditor in a way that represents the whole group as follows:

- 75% of group members audited are selected following a risk analysis and
- 25% of group members audited are selected at random.

The risk analysis shall ensure that the following potential risks are part of the sample whenever relevant:

- Group members with potential weaknesses identified through the group’s internal monitoring process or the review of other relevant documented evidence.

- Group members that may not have been audited by the group entity for more than 12 months.

- Group members (%) excluded from the previous third-party audit

- Group members producing high levels of biomass

- Group members covering large areas, typically in other countries.

- Group members producing different feedstock.

- Group members in areas that have been identified as a potentially high risk due to the presence of forested areas, high carbon stock attributes, conservation or protected areas, and/or wetlands.

- Another criterion as deemed relevant by the Certification Body.
2.4. Processing units [PU] – (Scope)

2.5. Processing units [PU] – (minimum audit duration)

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During the initial audit, at least one day shall be spent in the Central Office of the processing unit.

For all sites sharing the same management system, the aim is to review all relevant documents, procedures and registers, the mass balance system and related records, and the GHG emission saving data and/or calculation where relevant.

All biofuel production sites shall be audited on-site.
A representative sample of storage sites (at least the square root of the number of sites) is acceptable, provided that the sites share the same management system, are covered by the same Central Office and are selected following an appropriate risk analysis which is verified during the audit.

For entities with more than one site, during annual and renewal audits, a 0.5-day reduction of the audit duration may be authorised where the economic operator can demonstrate that it has a robust quality management system in place covering its activities.

2.6. [FGE] is also a [PU] – (minimum audit duration)

Whenever the 1st gathering entity can demonstrate that it is also the first processing unit, the audit duration is cumulative.
A 0.5-day reduction of the audit duration may be authorised during the initial, surveillance and renewal audits which last at least one day.

2.7. Traders – (Scope & minimum audit duration)

Traders who take legal ownership and physical possession of the product while not processing the product shall be independently verified and certified before they can make any sustainability claim.

The minimum audit duration for a trader is as follow:

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The audit will review all relevant documented procedures and registers, the mass balance system and related records, and the GHG emission saving data and/or calculation, where relevant.
Whenever justified, the certification audit may be performed through a documentary certification audit rather than an onsite audit. In such cases, the independent Certification Body must have immediate access to all the necessary documented evidence to perform the certification audit. The Certification Body shall reserve the right to perform onsite certification audits if non-conformities are identified during the document review.
2.8. Collection points (Waste and residues)

For more information about specific audit rules for “Collection points”, “Collecting sites” and “Points of origin” see the supporting information available in the scheme requirements and documents section of the internet site of 2BS, the following documents:

- procedure 2BS-PRO-04, and
- guidelines 2BS-PRO-04-GL

3. Procedure for the endorsement of Independent Certification Bodies

**Prerequisites:** certification bodies providing independent auditing services for the 2BS voluntary scheme shall demonstrate their independence and competence, according to the following attributes

1) Accredited by bodies referred to in Article 4 of Regulation (EC) No 765/2008; or
2) Accredited by bodies having a bilateral agreement with the European Cooperation for Accreditation; or
3) Accredited by a national accreditation body affiliated to the International Accreditation Forum (IAF); or
4) Accredited by a full member or ‘associate’ member of ISEAL; or
5) ‘Commitment to comply’ with ISO 17011: 2004 (General requirements for accreditation bodies accrediting conformity assessment bodies), or justified equivalent, within 3 years (consistent with ISEAL associate member).

The decision to evaluate the opportunity to recognize a new certification body is made by the Secretary General upon acceptance of the documented evidence provided to demonstrate the independence and competence of the certification body through formal accreditation against the criteria proposed above.

Before making a decision to endorse an independent certification body, the Secretary General must review the Certification Body’s procedures, forms and templates developed by the Certification Body specifically for the 2BS scheme:
Current accreditation evidence;

Certification procedure from application process, to certification decision, including procedures to register certificates issued and to control sustainability claims;

Audit guidelines\(^4\) for auditors to perform 2BS audits;

Application form for 1\(^{st}\) gathering entities, collection points, traders and economic operators;

Contract template including clear clauses to ensure that unannounced surveillance audits can be performed, and the conditions under which a certificate can be suspended or terminated;

Audit report template;

Template for non-conformity form;

Certificate template\(^5\);

CVs of auditors proposed with the areas of expertise (Land use criteria, GHG verification and chain of custody systems).

Procedures and records for 2BS auditor qualification and annual skills performance review.

A decision to accept an application is taken by the Secretary General after all relevant documented evidence has been submitted and reviewed.

A written agreement with the 2BS Board of Directors is drafted which states:

- the Certification Body’s commitment to confidentiality regarding all elements and information that are made available to its staff for all activities related to the implementation of the 2BS Voluntary Scheme

\(^4\) -2BS-PRO-02-RR ⇒ Audit report – Compulsory information  
-2BS-STD 01 Checklist  
-2BS-STD 02 Checklist

\(^5\) -2BS-PRO-02-CR ⇒ Information requirement on content of 2BS certificates
4. Procedures for the training and approval of auditors

Auditors and all the staff of Independent Certification Bodies involved in activities related to the 2BS voluntary scheme must have a sufficient level of knowledge and competence to perform their tasks in line with the Scheme requirements.

Auditors shall be formally approved for their specific area of competence based on diplomas / higher education in a discipline relevant to the certification scope and shall have the relevant audit accreditation and two years of professional experience in a field relevant to the certification before they apply for a 2BS training course.

Auditors performing audits against 2BS-PRO-03 (GHG methodology) need to have relevant experience in agriculture, natural science, engineering (chemical, process etc.), energy management or similar, depending on the type of audits to be conducted by the individual auditor. In particular, these auditors need to have appropriate knowledge, skills and experience in LCA and greenhouse gas emission calculation (according to the RED methodology).

Auditors performing audits covered by 2BS-PRO-04 (Wastes and residues specificities) need to have similar qualifications to auditors performing audits covered by 2BS-STD-01 and 2BS-STD-02 and they must be familiar with relevant national and/or international waste and residues regulations, namely the Directive 2008/98/EC of 19 November 2008 and 2BS-PRO-04 and guideline 2BS-PRO-04-GL available on the 2BS internet site.
Certification Bodies need to set up a procedure to qualify their 2BS auditors in order to ensure that they satisfy the following minimum conditions:

1. be a currently qualified and Management System auditor (ISO 9000, ISO 14000, ..) according to the internal processes of the Certification Body, in line with article 7 of ISO 19011:2011, with the applicable sectorial skills and a minimum of 20 audits in a field relevant to the certification carried out as lead auditor during the previous year. Then an application for a 2BS voluntary scheme training course can be made.

2. have followed an approved 3-day 2BS training course and have passed any examination related to the training course

3. evidence should be provided through training certificates, audit logs and detailed Curriculum Vitae

4. once qualified carry out evaluation tests to ensure skills are up to date ‘on-line tests’

5. auditors should in all cases act in a manner that is free from bias and conflict of interest

In the case of major updates required by the European Commission, the Board of Directors can decide to impose an additional training session for all auditors wishing to remain qualified (after having incorporated those requirements in the applicable procedures of the 2BS voluntary scheme);

Minor changes or clarifications provided by the European Commission during the year are typically published in the “News” on the 2BS internet site. Testing of auditors’ knowledge and interpretation regarding the impact of changes in the regulatory framework during the audit activity is carried out every year by the 2BS Association. This testing applies to all qualified 2BS auditors.

As well as identifying a 2BS technical manager, each Certification Body may qualify a 2BS lead auditor trainer who oversees the training of auditors and administrative staff working for the Certification Body on behalf of 2BS. The qualification and follow up of the skills and competencies of a lead auditor trainer are carried out by the 2BS Association. A lead auditor trainer is 2BS qualified and an experienced lead auditor, with excellent and proven teaching skills.
Qualified 2BS lead auditor trainers may deliver the basic auditor qualification “3-day 2BS training course”, under the supervision of the 2BS Association. This 3-day training course includes:

Day 1
- Introduction, context and goals
- 2BS-DES / 2BS-PRO 01 / 2BS-PRO 02 / 2BS-INS-PRO-02 / Audit Checklists
- 2BS Internet site
- 2BS-STD 01 / 2BS-PRO 03 (GHG calculation methodology) / 2BS-PRO 04 (waste & residues)
- 2BS-STD 02 / 2BS-PRO 03 (GHG calculation methodology)
- Knowledge Management and knowledge mapping
- Review

Day 2
- Review of day 1
- 2BS-PRO 02 (Auditing exercises)
- 2BS-STD-01 & 2BS-STD-02 standards (Evidence and requirements)
- 2BS-PRO 03 (GHG calculation exercises)
- Knowledge Management and knowledge mapping
- Review of day 2

Day 3
- Review of day 2
- 2BS-PRO 03 (GHG calculation exercises)
- Final review, answers and questions
- 2-hour written examination

2BS courses include course content, materials, delivery, learning methods and examination and are the same for all certification bodies. The examination process (exams, results, re-sits) is controlled entirely by the 2BS Association.

Course materials are updated every year as required:

- the clarifications of or changes to the requirements of the Renewable Energy Directive, published in the current year by the European Commission
- the lack of harmonisation of auditors' interpretation identified during desk-studies and integrity audits, concerning the requirements of 2BS auditing standards and certification procedures,
- the difficulties of interpretation brought to the attention of the 2BS Association by the Certification Bodies

Whenever a Certification Body does not have its own qualified 2BS tutors, staff from the 2BS Association provide the basic auditor qualification training.
5. Role and approval of experts (qualified independent specialist)

When determining whether land is (or in the case of conversion was) highly biodiverse grassland:

- the lead auditor must judge whether an assessment of highly biodiverse grassland is necessary.
- if an assessment is necessary, it must be conducted by a qualified independent specialist who may be additional to the audit team. The assessment and result must then be reviewed as part of the audit.

Whenever an expert (qualified independent specialist) is required, the expert is proposed by the Certification Body and approved by the Board of Directors of 2BS Association.

Experts, who are selected to assess whether a grassland maintains the natural species composition and ecological characteristics and processes and whether grassland is species rich, must be external, independent from the activity being audited and free from conflict of interest.

Expert’s approval criteria are based on:

- Scientific background (appropriate academic qualifications and scientific or professional reputation in agriculture, ecology or similar),
- Degree (master’s degree or doctorate degree),
- Experience to cope with the specific expertise needs of the geographical area under scrutiny
  ✓ record of scientific publications,
  ✓ ability to serve in an independent, individual capacity, recognised status in traditional knowledge of agriculture, ecology or similar,
  ✓ contributions to drafting papers or draft chapters, appointments to the pool of experts in biodiversity.

6. Appeals and the role of the Independent Certification Body

Should an Economic Operator wish to appeal against the decision of a Certification Body, the Certification Body is responsible for considering and answering the appeal within a reasonable timeframe in line with its ISO appeals procedures.

7. Complaints

Timely replies to complaints is one of the principles of the 2BS Association. Parties that rely on certification expect to have complaints investigated and, if these are found to be valid, should have confidence that the complaints will be appropriately addressed and that a reasonable effort will be made to find a solution. Timely replies to complaints are an important means of
protection for the 2BS voluntary scheme, recognised Certification Bodies, its clients and other users of certification against errors, omissions or unreasonable behaviour.

7.1. Role of the Certification Bodies

The complaints-handling process and the records regarding how information is received from third parties that are relevant to the 2BS certification, at the Certification Body level, shall be accessible at all times for the Secretary General and for the auditors mandated by 2BS to perform integrity audits. The process must include the following elements:

- an outline of the process for receiving, validating and investigating the complaint, and for deciding what actions are to be taken in response to it;
- tracking and recording of complaints from customers, including actions taken to resolve the issue;
- tracking and recording information from third parties that is relevant to the certification, including actions taken in the planning of future audits;
- records issued by the Certification Body relating to the complaint, such as audit records, including checklists, audit reports, audit plans, certificates, etc.
- ensuring that any appropriate corrective actions are taken.

7.2. Role of the 2BS Association

Any interested stakeholder can raise either a formal complaint or allegations of serious wrongdoing on the part of members of the scheme to the Secretary General regarding the performance of a certified entity or an independent certification body.

The Secretary General is responsible for

- gathering and verifying all necessary information
- to validate the complaint and
- whenever possible, acknowledge receipt of the complaint, and
- provide the complainant with progress reports and the outcome.

Whenever possible, the Board of Directors will give formal notice of the end of the complaints-handling process to the complainant and will validate any communication of the subject of the complaint and its resolution in answer to any information requests from competent authorities of EU Member States.
“Integrity audits” may be undertaken by 2BS and conducted on-site if required (depending on the nature of the complaint) to cross-check investigation information.

Any complaint shall be addressed by 2BS Association within a reasonable time (not exceeding 30 days).

8. Transparency, documents/information to be published, communication policy

Information that may be made available to all interested stakeholders is as follow:

- The list of economic operators that are recognised under the scheme and those whose certificates have been cancelled.
- The latest version of scheme documents including the guidelines7 for audits.
- List of approved Certification Bodies and their accreditation
- Contact details for the scheme e.g. telephone number, email address and correspondence address.
- The names of the other voluntary schemes recognised by the 2BS voluntary scheme.

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-2BS-PRO-02-DD Audit report – Compulsory information
-2BS-STD 01 Checklist
-2BS-STD 02 Checklist