



2BS Biomass Biofuels Sustainability scheme

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Compulsory Audit reporting information

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**2BS voluntary scheme
2BS-INS-PRO-02 Audit Reporting
Compulsory audit reporting information**

Note on status of this document

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

This update aims to comply with the current version of the EU Directive 2009/28/EC modified by the Directive 2015/1513 of the European Parliament and the Council of the 9th of September 2015.



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1. Introduction

In order to make the audit reports more comprehensive and regarding the necessary information to be included in records such as certificates, lead auditors must provide and record a certain amount of information in the audit report, in the audit check list, and in the audit plan.

This additional information will lead to better legibility in the files regarding their examination or their comprehension and will allow the harmonisation of the supplied data between the different certification bodies.

This document may be updated at the request of the 2BS consortium in line with any changes in requirements and standards from the European Commission.

2. Scope

This document is linked to the procedure for the verification process [2BSv-PRO-02]. The aim of this instruction is to guide the auditor and the certification body [CB] to deliver a comprehensive audit report that meets the requirements of 2BS.

3. General Information

Links with 2BS documents	Information requirement	Associated record
	* Required Field - Language of the report French (if the audit is carried out in France) or in English otherwise	Audit report, check list.
- Convention between the Certification Body [CB] and 2BS Association - 2BS-PRO-02 procedure	* Name of the Auditor and identification of the Certification Body	Audit report
- 2BS-PRO-02 procedure	*Applicable standard used for the verification	Audit report
- 2BS-PRO-02 procedure	*Awarded 2BS certificate number	Audit report



Links with 2BS documents	Information requirement	Associated record
- Form asks for the number of the 2BS certificate	* If the economic operator is already certified under 2BS by another OC, indicate the certificate number obtained by the other OC	Audit report
- 2BS-PRO-02 procedure	* Type of audit: initial audit, surveillance audit (specify the scope of the surveillance audit), renewal audit, , complementary audit , additional audit (for instance, an extension of scope)	Audit report
- Changes in the scope of certification	<p>* If the scope of the audit has been modified since the preceding audit, the nature of this modification and the reason for it must be specified and duly communicated to the Certification Body.</p> <p>Typical reasons for changes in the scope of certification are as follows: change in the number of sites, change of raw materials in the process, different processes, change of legal entity following a merger, etc.</p>	Audit report
- Form asks for the number of the 2BS certificate	<p>*If the economic operator is certified according to other voluntary schemes, specify:</p> <ul style="list-style-type: none"> - the name of the standard - the period of validity of its certificate (start date , expiry date) - the scope of certification 	Audit report
- Form asks for the number of the 2BS certificate	* If the economic operator has been certified under another voluntary scheme during the last 12 months, specify the name of the Standard and indicate the reason for its ceasing certification.	Audit report
- 2BS-PRO-02 procedure	*If the operator was suspended during its certification cycle, specify the period of suspension and the reasons for that suspension.	Audit report



Links with 2BS documents	Information requirement	Associated record
	*If the audit is coupled with another sustainability standard(s) or another management system, specify that/those standard(s) and the scope of the audit	Audit report and /or audit plan
- 2BS-PRO-02 procedure	* If the duration of the audit is shorter than the time allocated by contract, this reduction in time must be justified.	
	*If the audit is coupled with another standard(s) the audit plan must reflect the time spent on the 2BS assessment.	Audit report and /or audit plan
	* Name and function of the persons who have been audited	Audit report and /or audit plan
- 2BS-PRO-02 procedure	* Number of collecting / storage / processing sites and identification of the sites audited on site with reference to the 2BS criteria	Audit report and /or audit plan
- 2BS-PRO-02 procedure	<p>* If STD 01 is applicable, give the number and names of the farms / points of origin checked according to the 2BS criteria. Give also the number of collecting sites checked according to the 2BS criteria.</p> <p>Provide documentary evidence of the review (situation, context, level of risk / quantities of product collected).</p> <p>Specify systematically when the farms / point of origin are audited on site</p>	Audit report and /or audit plan
	* Specify whether the audit proceeded according to the announced audit plan. If not, the reason for any changes should be detailed.	Audit report



4. Certificate Information

Links with 2BS documents	Information requirement	Associated record
<ul style="list-style-type: none"> - 2BS-PRO-02 procedure - 2BS-CER-03 certificate instructions, page 1 	<ul style="list-style-type: none"> * Identification of the Certification Body and agreement number with 2BS (2BS + 2 digit number) 	Audit report
<ul style="list-style-type: none"> - 2BS-PRO-02 procedure - 2BS-CER-03 certificate instructions, page 1 	<ul style="list-style-type: none"> * Name and address of the legal entity under contract with the CB 	Audit report
<ul style="list-style-type: none"> - 2BS-PRO-02 procedure - 2BS-CER-03 certificate instructions, page 1 	<ul style="list-style-type: none"> * 2BS identification number 	Audit report
<ul style="list-style-type: none"> - 2BS-PRO-02 procedure - 2BS-CER-03 certificate instructions, page 1 	<ul style="list-style-type: none"> * The activity(ies) covered by the scope of the verification (eg collecting site, oil mill, ethanol plant,...). Technical activities must be clarified in as much detail as possible (drying, refining, ...) to identify the steps in processing 	Audit report
<ul style="list-style-type: none"> - 2BS-PRO-02 procedure - 2BS-CER-03 certificate instructions, page 1 	<ul style="list-style-type: none"> *Applicable standard used for the verification 	Audit report
<ul style="list-style-type: none"> - 2BS-PRO-02 procedure - 2BS-CER-03 certificate instructions, page 1 	<ul style="list-style-type: none"> *The date and the validity of the certificate decision: - original date of certification - starting date of certification - ending date of certification - publishing date of certificate 	Audit report (conformity with the certificate)
<ul style="list-style-type: none"> - 2BS-PRO-02 procedure - 2BS-CER-03 certificate instructions, Annex I 	<ul style="list-style-type: none"> *The site(s) with location and/or address(es) attached to the legal entity 	Audit report
<ul style="list-style-type: none"> - 2BS-PRO-02 procedure - 2BS-CER-03 certificate instructions, Annex I 	<ul style="list-style-type: none"> *For each site (legal entity included), the type of activity concerned. The activity of the legal entity can be different from the included site(s) in the scope of certification. 	Audit report



Links with 2BS documents	Information requirement	Associated record
<ul style="list-style-type: none"> - 2BS-PRO-02 procedure - 2BS-CER-03 certificate instructions, Annex I 	<p>*The date of updating of the annex I</p>	<p>Audit report (conformity with the annex I)</p>
<ul style="list-style-type: none"> - 2BS-PRO-02 procedure - 2BS-CER-03 certificate instructions, Annex II 	<p>* The type of feedstock / raw material purchased and used in the activity of the audited Company and covered by the scope of certification = sustainable input materials</p> <p>Each raw material must be listed individually and in detail (eg rapeseed, palm oil, used cooking oil...)</p>	<p>Audit report</p>
<ul style="list-style-type: none"> - 2BS-PRO-02 procedure - 2BS-CER-03 certificate instructions, Annex II 	<p>* The type of products / biofuel processed by the activity of the audited Company and covered by the scope of certification = sustainable output materials</p>	<p>Audit report</p>
<ul style="list-style-type: none"> - 2BS-PRO-02 procedure - 2BS-CER-03 certificate instructions, Annex II 	<p>* For each output material, the type of GHG emission transmitted to the next operator.</p> <p>In case of NUTS2 value, refer to the list published for each country : http://ec.europa.eu/energy/en/topics/renewable-energy/biofuels paragraph "Emissions from biofuels cultivation – national reports"</p>	<p>Audit report</p>
<ul style="list-style-type: none"> - 2BS-PRO-02 procedure - 2BS-CER-03 certificate instructions, Annex II 	<p>*The date of updating of the annex II</p>	<p>Audit report (conformity with the annex II)</p>



5. Economic Operator Profile

Links with 2BS documents	Information requirement	Associated record
<p>- Standard 2BS STD01 indicator 0.1.1 2BS-PRO 02 procedure, section 1.6</p>	<p>*Company Name of the legal entity, address, telephone, email.</p>	<p>Audit report</p>
<p>- Form asks for the number of the 2BS certificate</p>	<p>Specify if the economic operator is a participant affiliated with a 2BS professional organisation or a third party participant. Name of the professional organisation if concerned.</p> <p>If the economic operator is affiliated with another economic operator who is already certified by 2BS, give the certificate number of this other operator.</p>	<p>Audit report</p>
<p>STD01 - Indicator 0.3.1 STD02 - Indicator 0.4.1</p>	<p>*Name, telephone, email of the 2BS representative of the certified economic operator.</p>	<p>Audit report and/or check list</p>
<p>STD02 – indicator 0.1.2 2BS-PRO 02 procedure, section 1.6</p>	<p>* Family of products and products processed / traded according to the sustainability claims.</p>	<p>Audit report and/or check list</p>
<p>STD01 – indicator 1.2.3 STD02 – indicator 1.2.3</p>	<p>* Specify the volume / quantity of sustainable biomass sold / traded since the last audit(1) by type of biomass and country of origin</p> <p>(1) or planned to be sold or traded in case of an initial audit</p>	<p>Audit report</p>
<p>STD02 – indicator 0.1.2 2BS-PRO 02 procedure section 1.6</p>	<p>* Brief description of the operator's processes for which it is certified. The scope of the audit must be consistent with that description.</p>	<p>Audit report</p>



Links with 2BS documents	Information requirement	Associated record
STD02 – indicator 0.1.2	When STD 02 is applicable, * Specify whether the operator produces biofuels from wastes and / or residues. Describe the nature (Name, code related to the name of the waste and residue material, and where applicable relevant category for animal oils and fats) of the biomass.	Audit report and/or check-list
2BS-PRO 02 Procedure – section 1.6	* Specify the number of collection sites / processing sites, all types of biomass associated with the sustainability monitoring system. Describe the nature of associated activities (storage, process, shipment)	Audit report and/or check-list
STD01 – indicator 1.1.1 STD02 – indicator 1.1.1	* Number of logistic units by type of biomass and justified according to the interpretation guide-lines	Audit report and/or check list
STD02 – indicator 0.1.2	* Where the operator subcontracts part of its activity, specify the nature of the subcontracting processes and the sites concerned.	Audit report and /or check list
STD01 – indicator 0.1.2	Where STD 01 is applicable * Specify the number of contributors to the campaign audited distinguishing between the types of biomass.	Audit report and /or check list
STD01 – principle 1 STD02 – principle 1	* Functional description of the mass balance. If the economic operator is certified by several sustainability schemes, auditors must check that incoming sustainable raw material is not simultaneously charged in the mass balances of each of the different sustainability schemes.	Audit report and /or check list



Links with 2BS documents	Information requirement	Associated record
STD01 – principle 2 STD02 – principle 2 2BS-PRO03 procedure	* Description of the methodology used to determine the biomass GHG characteristics. Specify if it is a default aggregate value, a default value by product type, a real calculated value or a mix of actual and detailed default values	Audit report and /or check list
STD01 – principle 2 STD02 – principle 2	* Specify the values used for GHG reporting scope with associated units.	Audit report and /or check list
STD01 – principle 2 STD02 – principle 2 2BS-PRO03 procedure	* Identify the calculator used for the determination of the calculated actual values.	Audit report and /or check list

6. Audit check-list usage

In order to make the audit reports more comprehensive and auditable, lead auditors must use audit checklists available for each standard, “2BS STD 01 Checklist” and “2BS STD 02 Checklist”.

These checklists are assumed to be a mandatory part of the audit report. Each line must be filled in. Potentially a subject can be Non Applicable and if so it is mandatory to indicate this information on the last column. If the line is applicable a minimum commentary must be written to explain the position of the lead auditor even if the point is considered as “compliant”. In case of any Non-conformity, as usual during an audit a clear description of the point must be properly detailed, i.e. the requirement, the evidence, the failure at the indicator level and the impact at the criteria and principle levels if appropriate.



7. Audit Conclusions

Links with 2BS documents	Information requirement	Associated record
	* Specify the number of non-conformities raised by criticality level (minor, major, critical) and the number of observations (remarks).	Audit report and /or check list
2BS-PRO 02	* For each non-compliance identified, <u>the requirement, the evidence, the non-conformity, and the agreed deadline</u> for correcting the non-conformity.	Audit report and /or check list
	* Where applicable, specify whether the review of the non-conformities identified in the previous audit has enabled the auditor to sign off on the corrective action carried out, or if their classification (minor, major, critical) has been upgraded following the review.	Audit report
2BS-PRO 02	* General conclusions, with a recommendation for certification, or a recommendation for a complementary audit, or a recommendation for a suspension of the certificate. Summary of compliance of the system which has been audited with reference to the principles of the 2BS standard.	Audit report
2BS-PRO 02	* General conclusions of the audit report shall be preceded by the following statement: " based on our assessment nothing has come to our attention to cause us to believe that there are errors in the evidence" followed by the signature/identification of the auditor"	Audit report

- Annexes:
 2BS STD 01 Checklist
 2BS STD 02 Checklist
 2BSvs-CER-03 – Certificate instructions