



2BSvs Biomass Biofuels Sustainability voluntary scheme
Procedure for the Verification Process

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2BSvs voluntary scheme
VERIFICATION PROCESS

Note on status of this document

This reference document is an integral part of the 2BSvs voluntary scheme developed by the Consortium 2BS with the technical support of Bureau Veritas. The current version of the document has been validated by the Consortium on 08 December 2010 to be presented to the European Commission for formal recognition in conformity with the requirements of the European Directive 2009/28/EC.



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1. Procedure for the performance of verification services

1.1. Independent Verification Body

The role of an independent Verification Body is to:

- Sign a legally binding contract with the 1st gathering entity or Economic Operators that has applied to join and to be verified against the 2BSvs voluntary scheme requirements.
- Perform the independent verification of 1st gathering entities or economic operators, report on conformity and grant a certificate on the bases of an independent verification audit and independent decision. Verification audits shall be performed and a certificate awarded before a 1st gathering entity or economic operator can make any sustainability claim(s).
- The Verification Body shall also ensure that its approved auditors perform at least the following activities prior to and during independent audits:
 - Identify the activities undertaken by the economic operator relevant to the scheme's criteria based on the information provided through the application process.
 - Perform a risk analysis of the activities and operations to be audited. The risk analysis shall at least include an identification of all the logistical sites and main activities covered by the certification unit.
 - Draw up a verification plan and agenda that corresponds to the risk analysis and the scope and complexity of the sites and activities covered by the verification audit.
 - Identify the relevant systems of the economic operator and its overall organisation with respect to the scheme's criteria and checks the effective implementation of relevant group management and internal control systems by checking relevant written policies, procedures and instructions and reviewing a number of monitoring records during the audit.
 - Carry out the verification plan by gathering documented and non-documented (e.g. through interviews, etc) evidence in accordance with the sampling method defined in the Procedure for the Verification Process.
 - Ensure a minimum level of conformity against the sustainability criteria in compliance with the requirements of the 2BS Voluntary Scheme. Where nonconformities are identified, they shall be addressed through appropriate critical, major or minor nonconformities.
 - Analyse the risk that could lead to wrong sustainability claims made by the 1st gathering entity or economic operator. If such a risk has been identified by the auditor, then it shall be reported in the audit report and appropriate critical, major or minor nonconformities shall be raised. Whenever high and systematic risk of misleading sustainability claim has been identified, the auditor shall issue a



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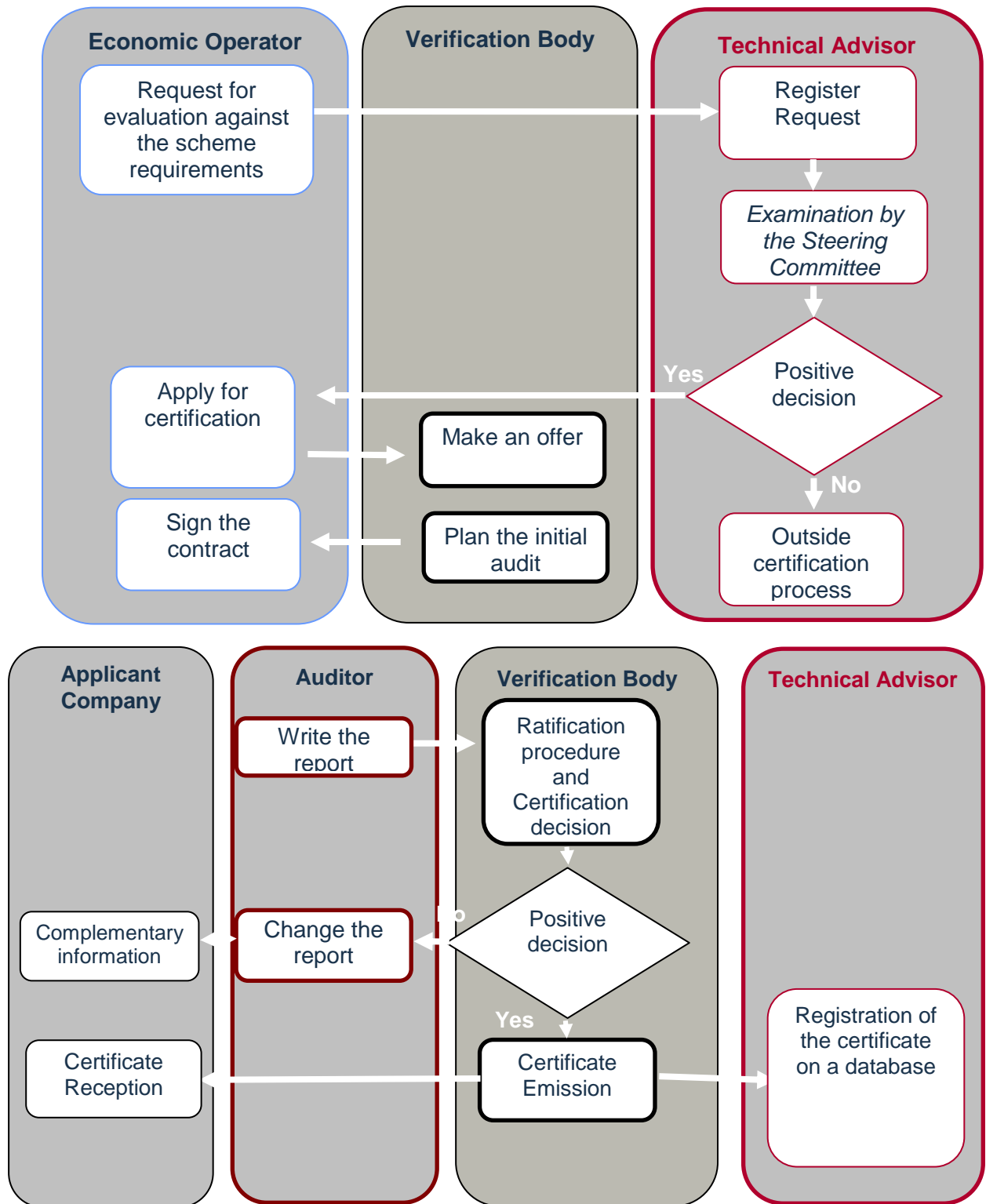
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critical nonconformity and recommend the suspension of the 1st gathering entity or economic operator.

- Request the operator to address within a specified timeframe all the nonconformities identified and provide any missing elements of the audit trail, explain variations, or revise claims or calculations through appropriate nonconformities or before making a formal verification recommendation.

1.2. Verification Process

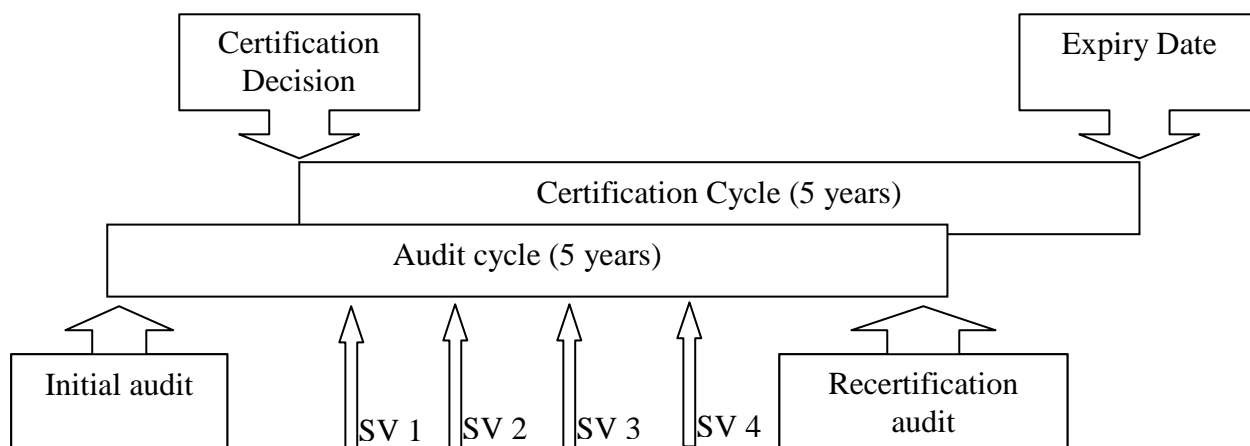
The verification process shall be managed as follows:



1.3. Generic procedure for the performance of verification services

The main steps of the verification process are:

- Sales: Verification Contract, including audit duration, sampling and fees
- Planning (including seasonal planning)
- Pre-audit (optional)
- Audit preparation
- Audit performance
- Audit report
- Non conformities
- Report revision
- Certification Committee
- Certificate Emission
- Surveillance
- Recertification



1.4. Non Conformities

- **Critical non-conformity:** Nonconformity identified against one of the Principle level requirements specified in the relevant Scheme documents. A new verification 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 & 02. A nonconformity against a Critical Indicator shall result in a Critical non-conformity.
- **Major non-conformity:** Nonconformity identified against one of the Criterion level requirements specified in the relevant Scheme documents. A new verification audit is not necessarily required before closing the major nonconformity and issuing a certificate. However, the Verification Body shall ensure full conformity



with the Criterion Level requirement within a specified timeframe. Conformity shall be demonstrated through a new verification audit or formal document review. When a major non-conformity is identified during a surveillance audit, the non-conformity may be upgraded to the next level (to the critical level) if it has not been addressed within a timeframe of up to 3 months.

Major indicators have been identified in the text of 2BS-STD-01 & 02. A nonconformity against a Major Indicator shall result in a Major non-conformity.

- **Minor non-conformity:** Nonconformity identified against one of the Indicator level requirements. A minor nonconformity shall be addressed before the next annual verification audit.
When a minor non-conformity is identified during a surveillance audit, the non-conformity may be upgraded to the next level (to the major level) if it has not been addressed within a timeframe of up to 12 months.
- **Recommendation:** Lack of specific verifiers identified. However, the lack of specific a verifier(s) did not result in a clear minor nonconformity as conformity could be demonstrated through other mean.

For evaluation against 2BSvs-STD-01, the certification body shall evaluate conformity of the group as a whole (group entity and groups members). During an evaluation the certification body shall consider the following potential nonconformities:

- Failure of the 1st gathering entity (as the group entity) to detect nonconformities at group member level, or
- Systematic failure of the group entity or group members to demonstrate conformity with the evaluation requirements.

The nonconformities identified by the certification body shall be based on the 2BSvs scheme requirement and classified according to the type of nonconformity detected, as indicated above.

1.5. Verification contract

The Verification body shall sign a legally binding verification contract with each 1st gathering point or economic operator. Such contract shall include at least the following elements:

- the audit duration and sampling rate,
- the audit cost, established by the verification body.

1.6. Certificate of Conformity

After an initial audit and once all the critical nonconformities have been addressed by the 1st gathering point or economic operator and closed by the independent verification body, and once the audit report has been finalised, the Audit team leader shall make a recommendation regarding the conformity with the requirements of the Scheme. The certification decision shall then be taken by the relevant independent Verification Body within one month.



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When the evaluation is completed and following a positive recommendation, a Certificate of Conformity with the Requirements of the 2BSvs voluntary scheme is sent to the Company by the Verification Body.

A Certificate of Conformity shall specify:

- o The name of the legal entity that has been verified for conformity,
- o The applicable standard used for the verification (i.e. Requirements for the Verification of Biomass Production or Requirements for Mass Balance System),
- o The activity(ies) covered by the scope of the verification,
- o The covered product(s) with the address of the legal entity

The annex to the Certificate of Conformity shall specify:

- o The verification scope, site(s) with location and/or address(es).

Within 2 working days, the independent Verification Body shall send a formal notification, together with the original copy of the Certificate of Conformity, addressed to the Technical Advisor.

The dates of validity of the certificate shall be indicated on the document starting with the date of the first certification decision (taken by the Technical manager of the Verification Body). A certificate of Conformity is valid for a period of five years. For certification renewals, the expiry date of the previous certificate shall be taken into account.

1.7. Sustainability claims

Sustainability claims can only be made by a 1st gathering entity or an economic operator under the following circumstances:

- A verification audit has been performed by an independent Verification Body, and
- A Certificate of Conformity has been awarded to the 1st gathering point or the economic operator and is still valid, and
- The Certificate of Conformity covers the appropriate final product 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 verification scheme (or a number of voluntary verification schemes) officially recognised by the European Commission. Verification throughout the supply chain shall have covered all the requirements of the European Directive in case some of the voluntary verification schemes have only been partially approved by the European Commission.

If any of these pre-conditions is 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.

Biomass from unknown or unclear origin shall not be considered as sustainable. The 1st gathering entity or economic operator shall have developed and implemented a procedure to ensure that in case of any doubt regarding the origin of



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the biomass, the precautionary principle is applied and the biomass is not registered, sold or claimed as 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 throughout the supply chain. The economic operator shall also ensure that all sustainability claims regarding the biomass and/or biofuels sold is accurate, reliable and trustworthy in conformity with the requirements of the 2BS Voluntary Scheme.

1.8. Verification audits and recertification

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

If during the field part of the audit to verify the correct implementation of the documented procedures, and therefore the sustainability of the biomass produced within the scope of the certificate, a significant number of non-conformities are detected by the Verification Body, then a major or critical nonconformity shall be issued to the entity under verification. Critical nonconformities means that a certificate cannot be issued or that the entity shall be suspended.

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

This verification is scheduled between 3 to 6 months before the end of validity of the certificate, in order to ensure that a full verification process can take place before the expiry of the certificate.

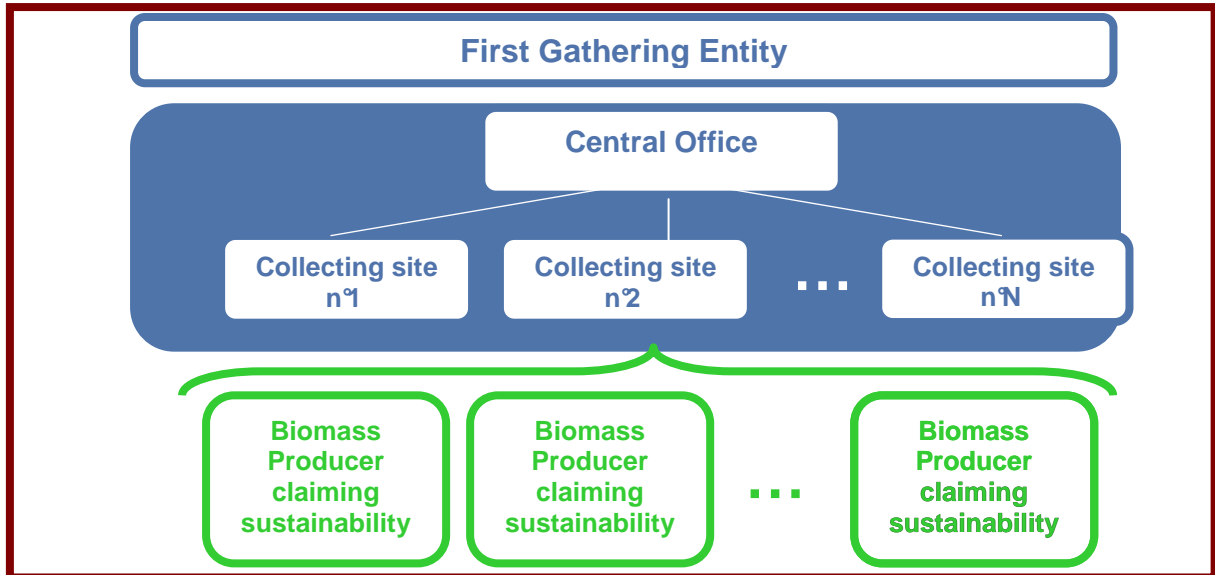
1.9 Suspension or termination

As indicated in section 1.4 above, the certificate of conformity of a 1st gathering entity or processing unit maybe suspended or terminated if critical nonconformities have been identified. Following an audit, when, the independent verification body decides that a certificate of conformity should be suspended or terminated, it shall immediately inform the 2BSvs Technical Advisor of the suspension or termination decision and date so that the 2BSvs list of valid certificates of conformity published on its website can be updated. Suspended certificates should be clearly identified as suspended on the 2BSvs database with the date of suspension while the terminated certificates of conformity should clearly identified as terminated on the database with the date of termination.

2. Audit Duration: Risk Analysis and Sampling

2.1. First Gathering Entity

Certification Unit



The First gathering entity as group manager, and biomass producers claiming sustainability that are the group members included within the certification unit, is the first entity that needs to be verified by the independent Verification Body under the 2BS Voluntary Scheme. This entity shall clearly define the perimeter of the certification unit when applying to be verified for conformity, with a clear indication of all the biomass producers claiming sustainability included as group members within the certification unit and any subcontractor if relevant.

Collecting sites are the storage areas for the biomass. They are part of the same legal entity as the Central Office of the first gathering entity.

The Central Office of the First gathering entity is generally the site that collects and centralizes all relevant information needed regarding the origin of the potentially sustainable biomass, the mass balance system (consolidated and at the level of each logistical site), and all relevant GHG saving data.

The minimum audit duration for the Central Office, collecting sites and biomass producers indicated below is 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 Verification Body. These figures indicate minimum required audit durations that can be increased by the Verification Body whenever justified by a level of risk identified as higher than normal, e.g. by significant level of nonconformities identified. Higher sampling rates must be justified in the verification report.



2.2. Auditing of First gathering entity Central Office and Collecting Sites

Initial verification audits of the Central Office of the first gathering entity, and the related collecting sites.

Guidance on number of auditing days:

Industries with large number of collecting sites (e.g. Cereal and Oleaginous)	Number of days for audit preparation and report	Number of days	
		Initial Audit	Annual Audit
Number of sites concerned by verification	Initial Audit or Annual Audit	Initial Audit	Annual Audit
1-5	0.5	1	1
6-10	0.5	1.5	1
11-50	0.5	2	1.5
51-100	1	2.5	2
>100	1	3	2.5

Industries with a small number of collecting sites (e.g. Sugar Beet)	Number of days for audit preparation and report	Number of days	
		Initial Audit	Annual Audit
Number of sites concerned by verification	Initial Audit or Annual Audit	Initial Audit	Annual Audit
1	0.5	1.5	1
2-5	0.5	2	1.5
6-10	0.5	2.5	2
>10	1	3	2.5

During the initial 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 saving data and/or calculation whenever 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 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 risk has been controlled through:

- All collecting sites belong to and are directly managed by the central office of the 1st gathering entity, and
- The 1st gathering entity is managing all collecting sites using the same management system and procedures, and
- The 1st gathering entity has 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 risk has been controlled as described above, the independent verification body can decide to reduce the sampling level accordingly. In any case the minimum required sampling level is 3% of collecting sites to be verified through site audits.

During annual audits, a 0.5 day reduction of the audit duration may be authorized 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).

2.3. Sampling of biomass producers

Sampling to be applied to Biomass producers evaluated within the scope of certification of a 1st gathering entity certified against 2BS-STD-01

During initial and surveillance audits, the independent Verification Body shall perform an independent audit of a number of biomass producers and check the declarations or other relevant information collected by the 1st gathering entity, confirm that these declarations are accurate, that the biomass declared as sustainable is from known and sustainable origin, and that conformity with the European Directive can be demonstrated.

Audits shall be performed by qualified and competent auditors (from an independent verification body), as described in section 1.1 above.

These audits can be documentary verification audits and/or on site verification audits, depending on the context, situation and the level of risk identified by the lead auditor.

The minimum number of group members to be audited during the initial certification audit and following annual surveillance audits by the verification body shall be the square root of the total number of members in the group.

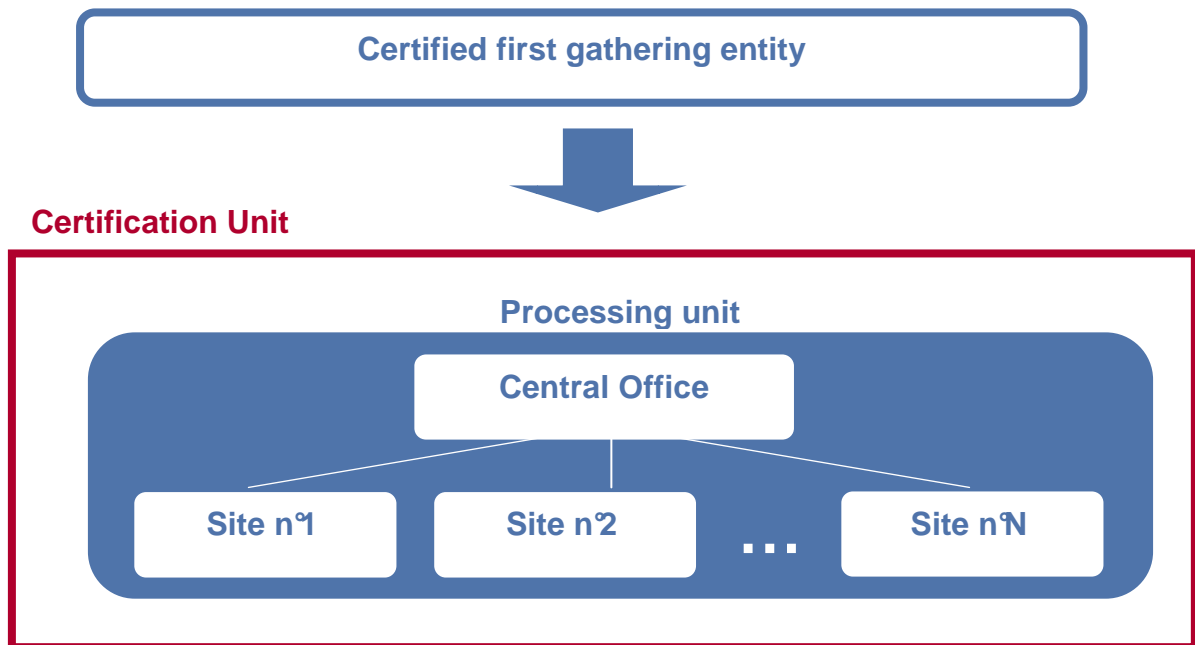
The members to be audited shall be selected by the verification body and lead auditor in a way that represents the whole group as follow: 75% of group members audited are selected following a risk analysis and 25% of group members audited are selected at random.

The risk analysis shall ensure that the following potential risk attributes 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 visited by the group entity for more than 12 months.
- Group members producing high levels of biomass.
- Group members covering large areas.
- Group members producing different feedstock.
- Group members in areas that have been identified as potentially high risk due to the presence of forested areas, high carbon stock attributes, conservation or protected areas, and/or wetlands.
- Other criterion as deemed relevant by the verification body

2.4. Processing units



2.5. Auditing of processing units

Number of sites to be verified	Number of days for audit preparation and report	Number of days	
	Initial Audit or Annual Audit	Initial Audit	Annual Audit
1	0.5	1	1
2-5	0.5	1.5	1
>5	0.5	2	1.5

During the initial audit, at least one day shall be spent in the Central Office of the processing unit to review, for all sites sharing the same management system, all relevant document procedures and registries, the mass balance system and related



records, and the GHG saving data and/or calculation whenever relevant. A representative sample of processing sites and storage sites sharing the same management system and covered by the Central Office shall also be selected following an appropriate risk analysis and shall be verified during the audit.

During annual audits, a 0.5 day reduction of the audit duration may be authorized whenever the economic operator can demonstrate that it has a robust quality management system in place covering its activities.

2.6. First gathering entity is also the first processing unit

Whenever the 1st gathering entity can demonstrate that it is also the first processing unit, a 0.5 day reduction of the audit duration may be authorized during the initial audit and annual audits.

2.7. Traders

A trader that takes legal ownership and physical possession of the product but is not making any processing of this product shall be independently verified and certified before it can make any sustainability claim..

The minimum audit duration for a trader is as follow:

Number of days for audit preparation and report	Number of days	
	Initial Audit	Annual Audit
Initial Audit or Annual Audit	1	0,5
0.5	1	0,5

During initial and annual audits, all relevant documented procedures and registries, the mass balance system and related records, and the GHG saving data and/or calculation whenever relevant, shall be reviewed.

Whenever justified, the verification audit maybe performed through a documentary verification audit rather than an on site audit. In such cases, the independent Verification Body must have immediate access to all the necessary documented evidence to perform the verification audit. The verification Body shall reserve the right to perform on site Verification audits if nonconformities are identified during the document review.

3. Procedure for endorsement of Independent Verification Bodies

Verification bodies providing independent auditing services for the Scheme shall demonstrate their independence and competence, through formal accreditation against ISO Guide 65 (EN45011), or similar accreditation standard (ISO 17021), by an independent IAF member and in conformity with the following requirements:

Decision of endorsement of an independent verification body is made by the Steering Committee upon acceptance of the documented evidence provided to demonstrate the



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independence and competence of the verification body through formal accreditation against ISO Guide 65 (EN45011), or similar accreditation standard (ISO 17021), by an independent IAF member and to ensure that biofuels certification activities are performed in conformity with ISO standards, such as ISO 19011, ISO Guide 65 or ISO 17021 requirements. Before making a decision to endorse an independent verification body, the steering committee must review the following verification body's procedures, forms and templates developed by the verification body specifically for the 2BS scheme:

- Certification of accreditation against ISO Guide 65, EN 45011, ISO 17021 or similar emitted by an independent accreditation body member of IAF.
- Certification procedure from application process, to certification decision, including procedures to register certificates issued and to control sustainability claims.
- Audit guidelines for auditors to perform 2BS audits.
- Application form for 1st gathering entities and economic operators.
- Contract template including clear clauses to ensure that unannounced surveillance audit can be performed, and the conditions under which a certificate can be suspended or terminated.
- Audit report template.
- Template for nonconformity form.
- Certificate template.

A decision to accept an application is taken by the Steering Committee after all relevant documented evidence has been submitted and evaluated.

Once the application of the verification body has been reviewed and accepted, a written agreement with the Steering Committee shall be made. This agreement shall cover the following elements:

- commitment of the Verification Body to implement all the scheme requirements, ensure that certified legal entities comply with the requirements of the Scheme, and that the biomass and/or biofuels produced is from sustainable origin
- commitment of the Verification Body to confidentiality regarding all elements and information that are made available to its staff for all activities related to the Scheme
- engagement of independence and integrity by the Verifications Body in the performance of auditing and certification activities related to this scheme
- commitment to fulfill all requirements of the scheme in particular concerning impartiality, integrity and competence, including staffing qualified auditors and personnel
- agreement on the prompt payment of all relevant fees related to the implementation of the Scheme

The Steering Committee can decide to terminate the agreement at any time in line with the terms and conditions of the agreement.

4. Procedures for the training and approval of auditors

Auditors as well as all the personnel of Independent Verification Bodies involved in activities related to the Scheme must have a sufficient level of knowledge and competence to perform their tasks in conformity with the Scheme requirements. Auditors shall be



formally approved for their specific area of competence and shall have the relevant competency to perform specific audits. For example, auditors performing audits against 2BSvs-STD-001 need to have academic qualification or professional experience in agriculture, ecology or similar field, while auditors performing audits against 2BSvs-STD-002 need to have academic qualification or professional experience in traceability, chain of custody or similar.

Auditors performing audits against 2BSvs-PRO-03 need to have academic qualification or professional experience in undertaking GHG calculations using the RED methodology

In particular, Verification Bodies need to set-up a procedure to qualify their auditors in order to ensure that they satisfy the following minimum conditions:

- have followed an approved training course and have passed any examination related to the training course
- being a currently qualified Management System auditor according to internal processes of the verification body, in conformity with ISO 19011
- have the general skills necessary for conducting the audit related to the scheme's criteria; i.e. Evidence of having past an appropriate ISO 19011 training course (e.g. IRCA certificate, certificate of ISO 19011 training course), or evidence of experience in carrying audits in conformity with ISO 9001, 14001, 14065 and/or 14064-3 audits.
- Evidence should be provided through training certificates, audit logs or detailed Curriculum Vitae.

The Scheme's Technical Advisor is the body that qualifies auditors and maintains up to date a registry of all qualified auditors.

5. Appeals and role of the Independent Verification Body

Should a 1st gathering entity or an Economic Operator wish to appeal against the decision of a Verification Body, the Verification Body is responsible for considering and answering the appeal in reasonable time in conformity with its ISO appeals procedures.