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**Site Contact**
120 Ackerley Road
Grahamsville, New York 12740
United States

**FSC Chain of Custody Internal Audit Report**

**for Participating site: Site**

**Internal audit <Enter year>**

**Report date: <Enter date>**

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# 1. INTERNAL AUDIT CONCLUSIONS

## 1.1 Auditor Conclusion

|  |
| --- |
| Based on Participating Site’s conformance with FSC Chain of Custody requirements, the auditor makes the following conclusion: |
| [ ]  | Participating Site is eligible to be included or remain in the scope of certificateChoose auditor conclusion from drop down menu |
| [ ]  | Participating Site is not eligible to be included or remain in the scope of certificateChoose auditor conclusion from drop down menu |
| General audit comments (optional): |  |

## 1.3 Non-Conformity Reports (NCRs)

NCRs describe evidence of Participating Site non-conformities identified during audits. NCRs include defined timelines for the Participating Site to demonstrate conformity. MAJOR NCRs issued during initial audits shall be closed prior to inclusion of participating site to the scope of certificate. MAJOR NCRs issued during annual internal audits shall be closed within timeline or result in participating site suspension.

|  |  |  |  |
| --- | --- | --- | --- |
| **NCR number:** **Internal:** [ ] **NEPCon:** [ ]  | **NC grading:**  |  **Major** [ ]  | **Minor** [ ]  |
| **Standard & Requirement:** |  |
| **Description of Non-conformance:** |
| [Provide full details of the identified non-conformance as it relates to above-mentioned requirement(s).Include reference to specific evidence and cite any supporting evidence. If there are several points of evidence, use bullet points to organise these.It is important to have precise details, but concise language.When necessary, describe the spatial scope of non-conformances, as for example, limited to the local area or systemic through all operations. For multi-site Chain of Custody certificates, specify if non-conformance was given at a “Central Office” level or “Participating Site” level; for group Chain of Custody certificates, specify “Group Manager” or “Group Member”; for group forest management certificates, specify “Group Entity” or “Group Member”.] |
| **Corrective Action Request:** | Organisation shall implement corrective actions to demonstrate conformance with the requirement(s) referenced above.Note: Effective corrective actions focus on addressing the specific occurrence described in evidence above, as well as the root cause to eliminate and prevent recurrence of the non-conformance. |
| **NCR conformance deadline:** | By the next annual audit, but not later than 12 months from the report finalisation datePrior to (re)certificationX months from report finalisation date (dd/mm/yyyy) |
| **Client evidence:** | PENDING[NB: Auditor might take a decision to require the Organisation to complete this section. Short description of what Participating Site has prepared as evidence for actions taken to address the root cause and eliminate the non-conformance. When NCR is upgraded to major, maintain the original text here, add new evidence when applicable, and use dates to differentiate.] |
| **Evaluation of evidence:** | PENDING[Auditor conclusions based on evaluation of evidence above. Conclusions should clearly describe the adequacy of the evidence for either closing or maintaining the NCR as open.When NCR is upgraded to major, maintain the original text here, add new evidence when applicable, and use dates to differentiate.] |
| **NCR status:** | **OPEN** |
| **Comments (optional):** | [Use for reference, when upgrading the status of NCRs and/or other relevant comments] |

**1.4 Closed Non-Conformity Reports (NCRs)**

|  |  |  |  |
| --- | --- | --- | --- |
| **NCR number:** **Internal:** [ ] **NEPCon:** [ ]  | **NC grading:**  |  **Major** [ ]  | **Minor** [ ]  |
| **Standard & Requirement:** |  |
| **Description of Non-conformance:** |
| [Provide full details of the identified non-conformance as it relates to above-mentioned requirement(s).Include reference to specific evidence and cite any supporting evidence. If there are several points of evidence, use bullet points to organise these.It is important to have precise details, but concise language.When necessary, describe the spatial scope of non-conformances, as for example, limited to the local area or systemic through all operations. For multi-site Chain of Custody certificates, specify if non-conformance was given at a “Central Office” level or “Participating Site” level; for group Chain of Custody certificates, specify “Group Manager” or “Group Member”; for group forest management certificates, specify “Group Entity” or “Group Member”.] |
| **Corrective Action Request:** | Organisation shall implement corrective actions to demonstrate conformance with the requirement(s) referenced above.Note: Effective corrective actions focus on addressing the specific occurrence described in evidence above, as well as the root cause to eliminate and prevent recurrence of the non-conformance. |
| **NCR conformance deadline:** | By the next annual audit, but not later than 12 months from the report finalisation datePrior to (re)certificationX months from report finalisation date (dd/mm/yyyy) |
| **Client evidence:** | PENDING[NB: auditor might take a decision to require the Participating Site to complete this section. Short description of what Participating Site has prepared as evidence for actions taken to address the root cause and eliminate the non-conformance. When NCR is upgraded to major, maintain the original text here, add new evidence when applicable, and use dates to differentiate.] |
| **Evaluation of evidence:** | PENDING[Auditor conclusions based on evaluation of evidence above. Conclusions should clearly describe the adequacy of the evidence for either closing or maintaining the NCR as open.When NCR is upgraded to major, maintain the original text here, add new evidence when applicable, and use dates to differentiate.] |
| **NCR status:** | **OPEN** |
| **Comments (optional):** | [Use for reference, when upgrading the status of NCRs and/or other relevant comments] |

## 1.5 Observations

**Note:** Observations are issued for the early stages of a problem, which does not of itself constitute a non-conformance, but which the auditor considers may lead to a future non-conformance if not addressed by the Participating Site; observations may lead to direct non-conformances if not addressed.

|  |  |  |
| --- | --- | --- |
| **OBS number:**  | **Standard & Requirement:** |  |
| **Description of findings leading to Observation:** |  |
| **Observation:** |  |

## 1.6 Additional Notes on Audit Findings

Write notes here

## 1.7 Actions taken by Participating Site Prior to Report Finalisation

Write notes here

## 1.8 Notes for Next Audit

Write notes here

# 2. AUDIT PROCESS

## 2.1 Audit Team

|  |  |
| --- | --- |
| **Auditor name(s)** | **Qualifications** |
|  |  |

## 2.2 Audit Overview

|  |  |  |
| --- | --- | --- |
| **Site(s)** | **Audit date** | **Total on-site audit time**(Hours) |
|  |  |  |

**Note:** more details about audit process are provided in a separate audit plan

## 2.3 Description of Overall Audit Process

Write audit description here

# Appendix <Enter appendix code>: standard checklist (Chain of Custody FSC-STD-40-004 V3)

## 1. Evaluation of <Choose site type> <enter site name>

|  |  |
| --- | --- |
| **Primary Responsible Person:**(Responsible for control system at site(s)) |  |
| **Auditor(s):** |  |
| **People Interviewed, Titles:** |  |
| **Brief Overview of Audit Process for this Location:** | *Please refer to Section 2.3 above for Description of Overall Audit Process.* |
| **Comments:**  |

## 2. Standard Checklist

The following section summarises the Organisation’s compliance with FSC Chain of Custody (CoC) requirements. This checklist is directly based on the FSC CoC standard FSC-STD-40-004 *Chain of Custody Certification* V3 EN*.* FSC standard requirement numbers are identical with the checklist numbers below.

**Part I: Universal Requirements**

|  |  |
| --- | --- |
| **Standard Requirement** | **Compliance** |
| **1. CoC management system** |
| 1.1 The organization shall implement and maintain a CoC management system adequate to its size and complexity to ensure its continuous conformity to all applicable certification requirements, including the following:a. appoint a management representative who has overall responsibility and authority for the organization’s conformity to all applicable certification requirements;b. implement and maintain up-to-date documented procedures covering the certification requirements applicable to the scope of the certificate;c. define the key personnel responsible for the implementation of each procedure;d. train staff on the up-to-date version of the organization’s procedures to ensure their competence in implementing the CoC management system;e. maintain complete and up-to-date records of the documents that are relevant to demonstrate the organization’s conformity with all applicable certification requirements which shall be retained for a minimum period of five (5) years. At a minimum, the organization shall keep records of the following documents as applicable to thecertificate scope: procedures, product group lists; training records; purchase and sales documents; material accounting records; annual volume summaries; trademark approvals; records of suppliers, complaints, and outsourcing; control of nonconforming products; verification program records for reclaimed material, and records related to a due diligence program for controlled material and FSC Controlled Wood.[Exhibit required] | Yes [ ]  No [ ]  |
| **Findings:**  |
| 1.2 The organization shall apply the eligibility criteria specified in Part IV to define its eligibility for single, multisite, or group CoC certification | Yes [ ]  No [ ]  |
| **Findings:**  |
| 1.3 The organization shall commit to the FSC values as defined in FSC-POL-01-004 by signing a self-declaration that the organization is not directly or indirectly involved in the following activities: a. illegal logging or the trade in illegal wood or forest products; b. violation of traditional and human rights in forestry operations; c. destruction of high conservation values in forestry operations; d. significant conversion of forests to plantations or non-forest use; e. introduction of genetically modified organisms in forestry operations; f. violation of any of the ILO Core Conventions, as defined in the ILO Declaration on Fundamental Principles and Rights at Work, 1998 | Yes [ ]  No [ ]  |
| **Findings:**  |
| 1.4 The organization shall commit to occupational health and safety (OHAS). At a minimum, the organization shall appoint an OHAS representative, establish and implement procedures adequate to its size and complexity, and train its staff on OHAS.NOTE: Other certifications and enforcement of local legislation on OHAS that cover the elements required in Clause 1.4 may be used as evidence of conformity to this requirement (i.e. the organization may be considered as automatically meeting Clause 1.4.). | Yes [ ]  No [ ]  |
| **Findings:**  |
| 1.5 The organization shall ensure that complaints received regarding the organization’s conformity to the requirements applicable to the scope of the organization’s CoC certificate are adequately considered, including the following: a. acknowledge receipt of the complaint to the complainant within two (2) weeks of receiving the complaint; b. investigate the complaint and specify its proposed actions in response to the complaint within three (3) months. If more time is needed to complete the investigation, the complainant and the organization’s certification body shall be notified; c. take appropriate actions with respect to complaints and any deficiencies found in processes that affect conformity to the certification requirements; d. notify the complainant and the organization’s certification body when the complaint is considered to be successfully addressed and closed. | Yes [ ]  No [ ]  |
| **Findings:**  |
| 1.6 The organization shall have procedures in place to ensure that any non-conforming products are identified and controlled to prevent their unintended sale and delivery with FSC claims. Where non-conforming products are detected after they have been delivered, the organization shall undertake the following activities: a. notify its certification body and all affected direct customers in writing within five business days of the non-conforming product identification, and maintain records of that notice; b. analyse causes for occurrence of non-conforming products, and implement measures to prevent their reoccurrence; c. cooperate with its certification body in order to allow the certification body to confirm that appropriate actions were taken to correct the non-conformity. | Yes [ ]  No [ ]  |
| **Findings:**  |
| 1.7 The organization shall support transaction verification conducted by its certification body and Accreditation Services International (ASI), by providing samples of FSC transaction data as requested by the certification body | Yes [ ]  No [ ]  |
| **Findings required if No:**  |

|  |  |
| --- | --- |
| **Standard Requirement** | **Compliance** |
| ***2. Material sourcing*** |
| 2.1 The organization shall maintain up-to-date information about all suppliers who are supplying materials used for FSC product groups, including names, certification code (if applicable), and materials supplied. | Yes [ ]  No [ ]  |
| **Findings:**  |
| 2.2 In order to confirm any changes that might affect the availability and authenticity of the supplied products, the organization shall regularly verify the validity and product groups scope of the certificates of their active FSC-certified suppliers through the FSC certificate database (info. fsc.org).NOTE: Other FSC platforms synchronized with the FSC certificate database (i.e. the trademark portal and the OCP) may support the organization’s conformity to this requirement by sending automaticnotifications to the organization in the case of a change in the certificate scope of its suppliers. | Yes [ ]  No [ ]  |
| **Findings:**  |
| 2.3 The organization shall have procedures in place to check the supplier’s sale and/or delivery documentation to confirm that: a. the supplied material type and quantities are in conformity to the supplied documentation; b. the FSC claim is specified; c. the supplier’s FSC Chain of Custody or FSC Controlled Wood code is quoted for material supplied with FSC claims. | Yes [ ]  No [ ]  |
| **Findings:**  |
| 2.4 The organization shall ensure that only eligible inputs and the correct material categories are used in FSC product groups as defined in Table B. | Yes [ ]  No [ ]  |
| **Findings:**  |
| 2.5 Organizations sourcing non-FSC-certified reclaimed material for use in FSC product groups shall conform to the requirements of FSC-STD-40-007. | Yes [ ]  No [ ] N/A [ ]  |
| **Findings:**  |
| 2.6 Organizations sourcing non-FSC-certified virgin material for use in FSC product groups as controlled material shall conform to the requirements of FSC-STD-40-005. | Yes [ ]  No [ ] N/A [ ]  |
| **Findings:**  |
| 2.7 Organizations that reclaim materials from primary or secondary processing at their own site may classify the material as the same or lower material category as the input from which it was derived. Materials reclaimed from secondary processing may also be classified by the organization as pre-consumer reclaimed material, except materials that are discarded by a manufacturing process but that can be reused on site by being incorporated back into the same manufacturing process that generated it. | Yes [ ]  No [ ] N/A [ ]  |
| **Findings:**  |
| 2.8 The organization may classify material held in stock at the time of the main evaluation by the certification body and material received between the date of the main evaluation and the issue date of the organization’s CoC certificate as eligible input, provided that the organization is able to demonstrate to the certification body that the materials meet the FSC material sourcing requirements. | Yes [ ]  No [ ] N/A [ ]  |
| **Findings:**  |

|  |  |
| --- | --- |
| **Standard Requirement** | **Compliance** |
| ***3. Material handling*** |
| 3.1 In cases where there is risk of non-eligible inputs entering FSC product groups, the organization shall implement one or more of the following segregation methods: a. physical separation of materials; b. temporal separation of materials; c. identification of materials. | Yes [ ]  No [ ]  |
| **Findings:**  |

|  |  |
| --- | --- |
| **Standard Requirement** | **Compliance** |
| ***4. FSC material and products records*** |
| 4.1 For each product group or job order, the organization shall identify the main processing steps involving a change of material volume or weight and specify the conversion factor(s) for each processing step or, if not feasible, for the total processing steps. The organization shall have a consistent methodology for calculating conversion factor(s) and shall keep them up to date.NOTE: Organizations that produce custom manufactured products are not required to specify conversion factors before manufacturing, but they shall maintain production records that enable conversion factors to be calculated. | Yes [ ]  No [ ] N/A [ ]  |
| **Findings:**  |
| 4.2 The organization shall maintain up-to-date material accounting records (e.g. spreadsheets, production control software) of materials and products in the scope of the FSC certificate, including: a. inputs: purchase document number, date, quantities, and material category including the percentage or credit claim (if applicable); b. outputs: sales document number, date, product description, quantities, FSC claim, and applicable claim period or job order; c. FSC percentage calculations and FSC credit accounts. | Yes [ ]  No [ ]  |
| **Findings:**  |
| 4.3 Organizations that are certified to FSC and other forestry certification schemes and that have inputs and outputs that simultaneously carry claims from these schemes shall demonstrate that the quantities of products are not inappropriately counted multiple times.NOTE: This can be done by establishing a single accounting record for these materials which clearly identifies the quantities of materials and products and the respective certification claim(s) applied to outputs. When this is not possible, the organization should enable the certification body’s assessment of this requirement by other means. | Yes [ ]  No [ ] N/A [ ]  |
| **Findings:**  |
| 4.4 The organization shall prepare reports of annual volume summaries (in the measurement unit commonly used by the organization), covering the period since the previous reporting period, demonstrating that the quantities of output products sold with FSC claims are compatible with the quantities of inputs, any existing inventory, their associated output claims, and the conversion factor(s) by product group.NOTE: Organizations that make custom manufactured products (e.g. woodworkers, building contractors, construction companies) may present the annual FSC summary reports as an overview of the job orders or construction projects instead of by product group.[Exhibit required for Audits and Reassessments. In case of multi-sites, exhibits shall be collected for each site] | Yes [ ]  No [ ]  |
| **Findings:**  |

|  |  |
| --- | --- |
| **Standard Requirement** | **Compliance** |
| ***5. Sales*** |
| 5.1 The organization shall ensure that sales documents (physical or electronic) issued for products sold with FSC claims include the following information: a. name and contact details of the organization; b. information to identify the customer, such as name and address of the customer (except for sales to end consumers); c. date when the document was issued; d. product name or description; e. quantity of products sold; f. the organization’s FSC certificate code associated with FSC-certified products and/ or FSC Controlled Wood code associated with FSC Controlled Wood products; g. a clear indication of the FSC claim for each product item or the total products as specified in Table C. | Yes [ ]  No [ ]  |
| **Findings:**  |
| 5.2 Organizations at the end of the supply chain selling FSC finished and labelled products (e.g. retailers, publishers) may omit the percentage or credit information in sales documentation (e.g. using “FSC Mix” claim only instead of “FSC Mix 70%” or “FSC Mix Credit”). In this case, however, this information is lost and subsequent organizations in the supply chain are not permitted to use or reinstate the percentage or credit information related to these products. | Yes [ ]  No [ ] N/A [ ]  |
| **Findings:**  |
| 5.3 If the sales documentation issued by the organization is not included with the shipment of the product and this information is relevant for the customer to identify the product as being FSC certified, the related delivery documentation shall include the same information as required in Clause 5.1 and a reference linking it to the sales documentation. | Yes [ ]  No [ ]  |
| **Findings:**  |
| 5.4 The organization shall ensure that products sold with an FSC 100%, FSC Mix, or FSC Recycled claim on sales documentation do not carry any labels from other forestry certification schemes. NOTE: FSC-certified product may simultaneously carry the FSC claim and the claim of other forestry certification schemes on sales and delivery documents, even if the product is FSC labelled. | Yes [ ]  No [ ]  |
| **Findings:**  |
| 5.5 Organizations may identify products exclusively made of input materials from small or community producers by adding the following claim to sales documents: “From small or community forest producers”. This claim can be passed on along the supply chain by certificate holders. | Yes [ ]  No [ ] N/A [ ]  |
| **Findings:**  |
| 5.6 The organization may only sell products with the ‘FSC Controlled Wood’ claim on sales and delivery documents if the products are raw or semi-finished products and the customer is FSC certified. | Yes [ ]  No [ ] N/A [ ]  |
| **Findings:**  |
| 5.7 If the organization is unable to include the FSC claim and/or certificate code in sales or delivery documents, the required information shall be provided to the customer through supplementary documentation (e.g. supplementary letters). In this case, the organization shall obtain permission from its certification body to implement supplementary documentation in accordance with the following criteria: a. there shall exist clear information linking the supplementary documentation to the sales or delivery documents; b. there is no risk that the customer will misinterpret which products are or are not FSC certified in the supplementary documentation; c. where the sales documents contain multiple products with different FSC claims, each product shall be cross-referenced to the associated FSC claim provided in the supplementary documentation. | Yes [ ]  No [ ] N/A [ ]  |
| **Findings:**  |
| 5.8 Organizations that sell custom manufactured FSC products (e.g. woodworkers, building contractors, construction companies) that do not list the FSC-certified products on the invoice as required by Clause 5.1 may issue supplementary documents to the invoices issued for construction or other related services. The supplementary document shall include the following: a. reference information sufficient to link the service invoice(s) to the supplementary document; b. a list of the FSC-certified components used with the related quantities and FSC claims; c. the certificate code of the organization. | Yes [ ]  No [ ] N/A [ ]  |
| **Findings:**  |
| 5.9 The organization may opt to downgrade an FSC output claim as presented in Figure A. The FSC label shall correspond to the FSC claim made on sales documents, except in the case of retailers selling finished and labelled products to end-consumers. NOTE: Products that are 100% made of reclaimed materials can only be claimed as FSC Recycled. | Yes [ ]  No [ ] N/A [ ]  |
| **Findings:**  |

|  |  |
| --- | --- |
| **Standard Requirement** | **Compliance** |
| ***6. Compliance with timber legality legislation*** |
| 6.1 The organization shall ensure that its FSC-certified products conform to all applicable timber legality legislation. At a minimum, the organization shall: a. have procedures in place to ensure the import and/or export of FSC-certified products by the organization conform to all applicable trade and customs laws[[1]](#footnote-1) (if the organization exports and/or imports FSC products); b. upon request, collect and provide information on species (common and scientific name) and country of harvest (or more specific location details if required by legislation) to direct customers and/or any FSC-certified organizations further down the supply chain that need this information to comply with timber legality legislation. The form and frequency of providing this information may be agreed upon between the organization and the requester; NOTE: If the organization does not possess the requested information on species and country of origin, the request shall be passed on to the upstream suppliers until the information can be obtained. c. ensure that FSC-certified products containing pre-consumer reclaimed wood (except reclaimed paper) being sold to companies located in countries where timber legality legislation applies **either**: i. only include pre-consumer reclaimed wood materials that conform to FSC Controlled Wood requirements in accordance with FSC-STD-40-005; **or** ii. inform their customers about the presence of pre-consumer reclaimed wood in the product and support their due diligence system as required by applicable timber legality legislation. NOTE: Organizations applying option c (i) above may apply the requirements for co-products outlined in FSC-STD-40-005. | Yes [ ]  No [ ]  |
| **Findings:**  |

**Part II: Control of FSC Claims**

NOTE: Examples on the application of the product group and FSC control system requirements are provided in Annexes A and B, respectively.

|  |  |
| --- | --- |
| **Standard Requirement** | **Compliance** |
| ***7. Establishment of product groups for the control of FSC claims*** |
| 7.1 The organization shall establish product groups for the purpose of controlling FSC output claims and labelling. Product groups shall be formed by one or more output products that: a. belong to the same product type in accordance with FSC-STD-40-004a; b. are controlled according to the same FSC control system. | Yes [ ]  No [ ]   |
| **Findings:**  |
| 7.2 The following additional conditions apply for the establishment of product groups under the percentage and/or credit system: a. all products shall have the same conversion factor. If not, they may still be grouped under the same product group, but the applicable conversion factors shall be applied to the corresponding products for the calculation of the amount of output products that can be sold with FSC percentage or FSC credit claims; b. all products shall be made of the same input material (e.g. pine lumber) or same combination of input materials (e.g. a product group of veneered particle boards, where all products are made of a combination of particle board and veneer of equivalent species). NOTE: An input material and/or species of wood of a product group may be substituted by another material and/or species provided that they are equivalent. Variations of material or product dimension or shape are accepted within the same product group. Different types of wood pulp are considered as equivalent input materials. | Yes [ ]  No [ ] N/A [ ]  |
| **Findings:**  |
| 7.3 The organization shall maintain an up-to-date list of product groups specifying for each: a. the product type(s) of the output products in accordance with FSC-STD-40-004a; b. the applicable FSC claims for the outputs. The organization may also indicate products that are eligible to carry the FSC Small and Community Label if the organization wants this information to be public in the FSC certificate database; c. the species (including scientific and common names), where the species information designates the product characteristics.[Exhibit required] | Yes [ ]  No [ ]  |
| **Findings:**  |

|  |  |
| --- | --- |
| **Standard Requirement** | **Compliance** |
| ***8. Transfer system***[ ]  **Check if section is not applicable**  |
| 8.1 For each product group, the organization shall specify claim periods or job orders for which a single FSC claim shall be made. | Yes [ ]  No [ ]   |
| **Findings:**  |
| 8.2 For claim periods or job orders in which inputs belong to a single material category carrying an identical FSC claim, the organization shall determine this to be the corresponding FSC claim for the outputs. | Yes [ ]  No [ ] N/A [ ]  |
| **Findings:**  |
| 8.3 For claim periods or job orders in which inputs of different material categories or associated percentage claims or credit claims are combined, the organization shall use the lowest FSC claim per input volume as the FSC claim for the outputs, as indicated in Table D. | Yes [ ]  No [ ] N/A [ ]  |
| **Findings:**  |

|  |  |
| --- | --- |
| **Standard Requirement** | **Compliance** |
| ***9. Percentage system***[ ]  **Check if section is not applicable**  |
| 9.1 For each product group, the organization shall specify claim periods or job orders for which a single FSC percentage claim shall be made. | Yes [ ]  No [ ]   |
| **Findings:**  |
| 9.2 For FSC Mix and FSC Recycled inputs, the organization shall use the percentage claim or credit claim stated on the supplier invoice to determine the quantity of claim-contributing inputs. | Yes [ ]  No [ ]  |
| **Findings:**  |
| 9.3 The organization shall calculate and record the FSC% for each claim period or job order by using the following formula: | Yes [ ]  No [ ]  |
| **Findings:**  |
| 9.4 When the percentage system is applied at the level of multiple physical sites, the percentage shall be calculated based on an average FSC% of the inputs received by all sites. The conditions for the application of the percentage system at the level of multiple physical sites are the following: a. the percentage calculation shall only be applied to products within the same product group; b. all sites shall be within the scope of a single or multi-site certificate with a common ownership structure; c. all sites shall be located within the same country or the Eurozone; d. all sites shall use the same integrated management software; e. each site participating in a cross-site percentage calculation shall have an FSC percentage (FSC%) of at least 50%.NOTE: FSC will monitor the environmental, social, and economic benefits and costs of the application of the percentage system at a multiple site level and re-evaluate after two years. Organizations applying the percentage system at a multiple site level are required to participate in this monitoring process by providing the information as requested by FSC. | Yes [ ]  No [ ] N/A [ ]  |
| **Findings:**  |
| 9.5 For each product group, the organization shall calculate the FSC% based on: a. the input to the same claim period or job order (single percentage); **or** b. the input to a specified number of previous claim periods (rolling average percentage). | Yes [ ]  No [ ]  |
| **Findings:**  |
| 9.6 The time period over which the input percentage is calculated shall not exceed 12 months, unless otherwise warranted by the nature of the business and approved by the FSC-accredited certification body. | Yes [ ]  No [ ]  |
| **Findings:**  |
| 9.7 Organizations using the single percentage method may apply the calculated FSC% to the FSC claim of the output products produced either during the same claim period/ job order or in the following claim period. | Yes [ ]  No [ ] N/A [ ]  |
| **Findings:**  |
| 9.8 Organizations using the rolling average percentage method shall apply the calculated FSC% from the specified number of previous claim periods to the FSC claim of the output products produced in the following claim period. | Yes [ ]  No [ ] N/A [ ]  |
| **Findings:**  |
| 9.9 Organizations applying the FSC percentage in the following claim period according to Clauses 9.7 and 9.8 shall ensure that fluctuations in the supply of input materials are not used to increase the amount of output products sold with FSC claims. Organizations shall demonstrate in their annual volume summary reports that the amount of products sold with FSC claims are compatible with the amount of claim-contributing inputs received and their conversion factors within the reporting period. | Yes [ ]  No [ ] N/A [ ]  |
| **Findings:**  |
| 9.10 The organization can sell the total output of a claim period or job order with an FSC Mix or FSC Recycled percentage claim that is identical to or lower than the calculated FSC%. | Yes [ ]  No [ ]  |
| **Findings:**  |

|  |  |
| --- | --- |
| **Standard Requirement** | **Compliance** |
| ***10. Credit system***[ ]  **Check if section is not applicable**  |
| **Establishment of credit accounts** |
| 10.1 For each product group, the organization shall set up and maintain an FSC credit account according to which additions and deductions of FSC credits shall be recorded.[Exhibit required] | Yes [ ]  No [ ]   |
| **Findings:**  |
| 10.2 The organization shall maintain credit accounts of either input materials or output products. | Yes [ ]  No [ ]  |
| **Findings:**  |
| 10.3 The credit system may be applied at the level of a single or multiple physical sites. The conditions for the establishment of a centralized credit account covering multiple sites are the following: a. credits shall be shared within the same product group; b. all sites shall be within the scope of a single or multi-site certificate with a common ownership structure; c. all sites shall be located within the same country or the Eurozone; d. all sites shall use the same integrated management software; e. each site participating in a cross-site credit account shall contribute at least 10% of the input credits used by its own site in a 12-month period.NOTE: FSC will monitor the environmental, social, and economic benefits and costs of the application of the credit system at the multiple site level and re-evaluate it after two years. Organizations applying the credit system at a multiple site level are required to participate in this monitoring process by providing the information as requested by FSC. | Yes [ ]  No [ ] N/A [ ]  |
| **Findings:**  |
| **Credit account administration** |
| 10.4 For FSC Mix and/or FSC Recycled inputs, the organization shall use the percentage claim or credit claim stated on the supplier invoice to determine the quantity of claim-contributing inputs. NOTE: Material supplied with a credit claim shall be used by its full quantity as claim-contributing input. | Yes [ ]  No [ ]   |
| **Findings:**  |
| 10.5 When the credit system is applied to assembled wood products, and where inputs of different quality are combined, high-quality components that are sourced as controlled material or FSC Controlled Wood shall not represent more than 30% of the product group’s composition (by volume or weight). | Yes [ ]  No [ ] N/A [ ]  |
| **Findings:**  |
| 10.6 The organization shall not accumulate more FSC credit in the credit account than the sum of FSC credit that has been added during the previous 24 months. (This means that credits which were not used for output claims within this period expire.) The FSC credit that exceeds the sum of credits entered into the account within the previous 24-month period shall be deducted from the credit account at the start of the following month (at the 25th month after they have been added to the account). | Yes [ ]  No [ ]   |
| **Findings:**  |
| 10.7 The determination of output credit quantities shall be achieved by multiplying the input quantities by the applicable conversion factor(s) specified for each component of the product group. | Yes [ ]  No [ ]   |
| **Findings:**  |
| **Sale of outputs with credit claims** |
| 10.8 Before products are sold with FSC Mix or FSC Recycled credit claims, the organization shall convert the quantity of input materials into credits according to Clause 10.7 and deduct them from the FSC credit account. | Yes [ ]  No [ ]   |
| **Findings:**  |
| 10.9 The organization shall only sell products with FSC credit claims if there are credits available in the corresponding credit account. | Yes [ ]  No [ ]   |
| **Findings:**  |
| 10.10 The organization may supply the portion of the output quantity that has not been sold as FSC Mix Credit as FSC Controlled Wood, on the basis of a corresponding FSC Controlled Wood credit account.NOTE: FSC Controlled Wood credit accounts are not needed when the FSC Mix Credit account covers the whole organization’s production. | Yes [ ]  No [ ]   |
| **Findings:**  |

**Part III: Supplementary Requirements**

|  |  |
| --- | --- |
| **Standard Requirement** | **Compliance** |
| ***11. FSC labelling requirements***[ ]  **Check if section is not applicable (Organisation does not, and does not plan to apply FSC labels)** |
| 11.1 The organization may apply the FSC label on FSC-certified products following the requirements specified in FSC-STD-50-001. The type of FSC label shall always correspond to the FSC claim made on sales documents, as specified in Table E. | Yes [ ]  No [ ]  |
| **Findings:**  |
| 11.2 Only FSC products that are eligible for FSC labelling may be promoted with the FSC trademarks. | Yes [ ]  No [ ]  |
| **Findings:**  |
| 11.3 Products exclusively made of input materials from small and/or community producers are eligible to carry the FSC Small and Community Label. | Yes [ ]  No [ ] N/A [ ]  |
| **Findings:**  |
| **12. Outsourcing**[ ]  **Check if Organisation will not/ does not outsource processing/ handling for FSC product groups. See separate report checklist for outsourcing requirements and findings, if applicable.** |

**Part IV: Eligibility Criteria for Single, Multisite, and Group CoC Certification**

**NOTE: It is a task of auditor to request and Organization to submit actual records (may be a sample for big groups), which demonstrate how eligibility criteria was actually proven. Only accepting verbal declarations is not sufficient. Evaluation process shall be clearly described in auditor findings.**

|  |  |
| --- | --- |
| **Standard Requirement** | **Compliance** |
| ***13. Eligibility for single CoC certification***[ ]  **Check if section is not applicable**  |
| 13.1 An organization is eligible for single CoC certification if the scope of the certificate includes a single site or multiple sites (two or more sites) that conform to the following criteria: a. one site under the scope of the single CoC certificate is: i. acting as the certificate holder; ii. responsible for invoicing of certified and non-certified materials or products covered by the scope of the certificate to external clients; iii. controlling the use of the FSC Trademarks. b. all sites under the scope of the single CoC certificate are: i. operating under a common ownership structure; ii. managed under direct control of the certificate holder; iii. in an exclusive business relationship with each other for the output materials or products covered by the scope of the certificate; iv. located in the same country | Yes [ ]  No [ ]  |
| **Findings:**  |
| 13.2 For single CoC certification, all sites included in the scope of certification shall conform to all applicable certification requirements specified in FSC-STD-40-004. The requirements specified in FSC-STD-40-003 do not apply. NOTE: In this scenario, all applicable certification requirements as defined in FSC-STD-40-004 shall be evaluated by the certification body at all sites included in the scope of the certificate within each audit (i.e. no sampling applies). | Yes [ ]  No [ ]  |
| **Findings:**  |

|  |  |
| --- | --- |
| **Standard Requirement** | **Compliance** |
| ***14. Eligibility for multi-site CoC certification***[ ]  **Check if section is not applicable**  |
| 14.1 An organization is eligible for multi-site certification if the scope of the certificate includes two or more sites or legal entities (referred to as ‘participating sites’ in FSC-STD-40-003) that conform to the following criteria: a. all participating sites and the organization that holds the certificate are linked through common ownership; or b. all participating sites: i. have a legal and/or contractual relationship with the organization; and ii. have common operational procedures (e.g. same production methods, same product specifications, integrated management software); and iii. are subject to a centrally administered and controlled management system established by the organization that has authority and responsibilities beyond those related solely to certification, including at least one of the following elements: • centralized purchase or sales function of forest products; • operation under the same brand name (e.g. franchise, retailer). | Yes [ ]  No [ ]  |
| **Findings:**  |
| 14.2 Based on the requirements of Clause 14.1, the following organizations are not eligible for multisite CoC certification: a. organizations that do not have authority over the admission or removal of participating sites from the certificate scope; b. associations; c. non-profit organizations that have for-profit members. | Yes [ ]  No [ ]  |
| **Findings:**  |
| 14.3 For multi-site CoC certification, all participating sites included in the scope of the certificate shall conform to all applicable certification requirements specified in FSC-STD-40-004 and FSC-STD-40-003. NOTE: Multi-site CoC certificates are evaluated by the certification body based on a defined sampling methodology as specified in FSC-STD-20-011. | Yes [ ]  No [ ]  |
| **Findings:**  |

|  |  |
| --- | --- |
| **Standard Requirement** | **Compliance** |
| ***15. Eligibility for group CoC certification***[ ]  **Check if section is not applicable**  |
| 15.1 A group CoC certificate may be established including two or more independent legal entities (named as participating sites according to FSC-STD-40-003) in the scope of the certificate if the following eligibility criteria are met: a. Each participating site shall qualify as ‘small’ as defined by: i. No more than 15 employees (full-time equivalent); or ii. No more than 25 employees (full-time equivalent) and a maximum total annual turnover of US$ 1,000,000. NOTE: The annual turnover criteria is only applicable to organizations that have for-profit activities. b. All participating sites shall be located in the same country as the organization that holds the certificate. NOTE: FSC-PRO-40-003 authorizes FSC National Offices to define nationally specific eligibility criteria for group CoC certification. National eligibility criteria approved by FSC supersede those in Clause 15.1 a) above and are published on the FSC website (in FSC-PRO-40-003a). | Yes [ ]  No [ ]  |
| **Findings:**  |
| 15.2 For group CoC certification, all participating sites included in the scope of the certificate shall conform to all applicable certification requirements specified in FSC-STD-40-004 and FSCSTD-40-003. NOTE: Group CoC certificates are evaluated by the certification body based on a defined sampling methodology as specified in FSC-STD-20-011. | Yes [ ]  No [ ]  |
| **Findings:**  |

# Appendix <Enter appendix code>: STANDARD checklist (Trademark Use FSC-STD-50-001 v2-0)

## 1. Trademark Activity during Audit Period

[ ]  N/A for initial assessments or audit period without trademark use

|  |
| --- |
| **On-product trademark use:** |
| Has the Organisation used the FSC label on-product: | Yes [ ]  No [ ]  |
| If yes, was the RAC Seal included: | Yes [ ]  No [ ]  |
| Comments:  |
| **Promotional Trademark Use:** |
| Has the Organisation used the FSC trademarks promotionally: | Yes [ ]  No [ ]  |
| If yes, was the RAC Seal included: | Yes [ ]  No [ ]  |
| Types of promotional items used by the Organisation that include the trademarks: | [ ]  Web site [ ]  Brochure [ ]  Press release [ ]  Advertisement [ ]  Catalogue [ ]  Document template Other:  |
| Comments:  |
| **Trademark use management system:**  |
| Does the Organization have approved Trademark use management system | Yes [ ]  No [ ]  |
| If yes, please list internal Trademark controller contact details below: |
| Contact name: |
| Position: |
| Tel/Email: |

## 2. Standard Checklist

The following section summarises the Organisation’s conformance with FSC and Rainforest Alliance trademark requirements. Trademarks include the Forest Stewardship Council and Rainforest Alliance organisation names, acronyms (FSC), logos, labels and seals. This checklist is directly based on the FSC trademark standard FSC-STD-50-001 *Requirements for Use of the FSC Trademarks by Certificate Holders* V2-0 EN*.* References to the specific FSC standard requirement numbers are included in parentheses following each requirement. (Rainforest Alliance Certified™ Seal = RAC Seal.)

|  |  |
| --- | --- |
| **Standard Requirement** |  |
| ***General*** |
| 1.1. Organisation shall have procedures in place that ensure all on-product and promotional FSC/ Rainforest Alliance trademark use follows the applicable policies (FSC-STD-40-004 1.1)[Exhibit Required] | Yes [ ]  No [ ]  |
| **Findings:**  |
| 1.2. In order to use FSC trademarks, the organization shall have a valid FSC trademark license agreement and hold a valid certificate (1.2) | Yes [ ]  No [ ]  |
| **Findings:**  |
| 1.3 The FSC trademark license code assigned by FSC to the organization shall accompany any use of the FSC trademarks. It is sufficient to show the code once per product or promotional material (1.3) | Yes [ ]  No [ ] N/A [ ]  |
| **Findings:**  |
| 1.4 The FSC logo and the ‘Forests For All Forever’ marks shall include the trademark symbol ® in the upper right corner when used on products or materials to be distributed in a country where the relevant trademark is registered. The symbol ® shall also be added to ‘FSC’ and ‘Forest Stewardship Council’ at the first or most prominent use in any text; one use per material is sufficient (e.g. website or brochure). For use in a country where the trademark is not yet registered, use of the symbol TM is recommended. The Trademark Registration List document is available in the FSC trademark portal and marketing toolkit (1.4) | Yes [ ]  No [ ] N/A [ ]  |
| **Findings:**  |
| 1.5. Organisation shall either have approved trademark use management system in place OR submit all intended uses of FSC/ Rainforest Alliance trademarks to NEPCon for approval. (1.5) | Yes [ ]  No [ ]  |
| **Findings:**  |
| 1.6. The products which are intended to be labelled with the FSC on-product label or promoted as FSC certified shall be included in the organization’s certificate scope and shall meet the eligibility requirements for labelling, as stipulated by the respective FSCStandard (1.6) | Yes [ ]  No [ ]  |
| **Findings:**  |

|  |
| --- |
| ***Restrictions on using FSC trademarks*** |
| 2.1. The FSC trademarks shall not be used:a) in a way that could cause confusion, misinterpretation, or loss of credibility to the FSC certification scheme;b) in a way that implies that FSC endorses, participates in, or is responsible for activities performed by the organization, outside the scope of certification;c) to promote product quality aspects not covered by FSC certification;d) in product brand or company names, such as ‘FSC Golden Timber’ or website domain names;e) in connection with FSC controlled wood or controlled material – they shall not be used for labelling products or in any promotion of sales or sourcing of controlled material or FSC controlled wood; the initials FSC shall only be used to pass on FSC controlled wood claims in sales and delivery documentation, in conformity with FSC chain of custody requirements. (2.1) | Yes [ ]  No [ ]  |
| **Findings:**  |
| 2.2 The name ‘Forest Stewardship Council’ shall not be replaced with a translation. A translation may be included in brackets after the name:Forest Stewardship Council® (translation) (2.2) | Yes [ ]  No [ ] N/A [ ]  |
| **Findings:**  |

|  |
| --- |
| ***On-product***[ ]  **Check if section not applicable (**Organisation **does not, and does not plan to apply FSC labels)** |
| ***Selecting the FSC label*** |
| 3.1 In order to make an on-product claim, the organization shall select the correct FSC label on the basis of the FSC claim. A text reference to FSC certification on a product may only be made in addition to an on-product label. (3.1) | Yes [ ]  No [ ]  |
| **Findings:**  |
| 3.2 Labels shall correspond to the claim categories (3.2)  | Yes [ ]  No [ ]  |
| **Findings:**  |
| 3.3 FSC on-product label shall include correct elements (3.3)  | Yes [ ]  No [ ]  |
| **Findings:**  |
| 3.4 Only the FSC label artwork provided by the trademark portal, or otherwise issued and approved by the certification body or FSC, shall be used. Access to the trademark portal is arranged by the organization’s certification body. (3.4) | Yes [ ]  No [ ]  |
| **Findings:**  |
| 3.5 Organizations are responsible for compliance with national labelling requirements and consumer protection laws in those countries in which FSC-certified products are promoted, distributed, and sold. (3.5) | Yes [ ]  No [ ]  |
| **Findings:**  |
| ***Specifying product type*** |
| 3.6 The product type shall be specified unless all the materials of the product and its packaging/content are FSC certified (see clause 4.1). Certified material may be specified either by using product type within the label, or by additional text next to it.Product type shall be always specified:a) on printed publications and on stationery made of paperb) on products containing neutral materials that cannot be distinguished from FSC-certified ingredients (e.g. wood fibre used with uncertified neutral materials such as cotton fibre in paper specified as “wood” instead of “paper”). (3.6) | Yes [ ]  No [ ]  |
| **Findings:**  |
| 3.7 Specific product names shall not be used as product types. A list of product types (e.g. ‘paper’, ‘wood’) is provided in the trademark portal. These are intended as broad categories. The list is not exhaustive and organizations shall contact FSC via the certification body with any request for a new product type (e.g. a non-timber forestproduct) to be added. (3.7) | Yes [ ]  No [ ] N/A [ ]  |
| **Findings:**  |
| ***Using Moebius Loop*** |
| 3.8 The use of the Moebius loop is optional for FSC Mix and FSC Recycled labels. (3.8) | Yes [ ]  No [ ] N/A [ ]  |
| **Findings:**  |
| 3.9 The Moebius loop shall not be used without a percentage figure. The figure shall reflect the sum of post- and pre-consumer reclaimed material content, which can be substantiated through FSC chain of custody controls. (3.7) | Yes [ ]  No [ ] N/A [ ]  |
| **Findings:**  |
| ***Labelling requirements*** |
| 4.1 The label shall be used only where all forest-based parts of the product are covered by FSC certification, as specified in FSC-STD-40-004. Packaging made of forest-based materials is considered a separate element. Therefore, the label may refer to the packaging, the product inside, or both, depending on which elements are certified. (4.1) | Yes [ ]  No [ ]  |
| **Findings:**  |
| 4.2 The FSC label should be clearly visible on the product, its packaging, or both. (4.2) | Yes [ ]  No [ ]  |
| **Findings:**  |
| 4.3 When a product is FSC labelled, marks of other forest certification schemes shall not be used on the same product. In catalogues, books, and similar FSC-labelled publications, other forest certification scheme marks may be used for promoting other products or for educational purposes. (4.3) | Yes [ ]  No [ ] N/A [ ]  |
| **Findings:**  |
| ***Using the FSC logo or any reference to FSC in addition to an on-product label*** |
| 4.4 The FSC logo with the licence code alone may be applied directly to the product (e.g. heat branded) only if an on-product label is used on the packaging, on a hang-tag, or similar. (4.4) | Yes [ ]  No [ ] N/A [ ]  |
| **Findings:**  |
| 4.5 Additional FSC logos or reference to FSC may be used only when the on-product label is visible to the consumer (i.e. the label is accessible without damaging the sales packaging). For example, if the on-product label is inside the sales packaging, no additional logos, marks, or references to FSC shall be applied on the outer surface of the packaging. (4.5) | Yes [ ]  No [ ] N/A [ ]  |
| **Findings:**  |
| ***Segregation marks and labelling semi-finished products*** |
| 4.6 FSC trademarks may be used to identify FSC-certified materials in the chain of custody before the products are finished. It is not necessary to submit such segregation marks for approval. All segregation marks shall be removed before the products go to the final point of sale, or are delivered to uncertified organizations. (4.6) | Yes [ ]  No [ ] N/A [ ]  |
| **Findings:**  |
| 4.7 If an organization wishes to label semi-finished products, the FSC label shall only be applied in such a way that it can be removed before or during further processing. (4.7) | Yes [ ]  No [ ] N/A [ ]  |
| **Findings:**  |
| ***Labelling arrangements between organizations*** |
| 4.8 If two FSC-certified organizations enter into an agreement whereby the supplier labels products with the buyer’s FSC trademark licence code, the following conditions shall be met (4.8):a) Products to be labelled shall be included in the certificate scope of both organizations.b) Both parties shall inform their certification bodies in writing about the agreement.This information shall include the definition of the certification body or the certificate holder with an approved trademark use management system that shall be responsible for approval of on-product labels.c) The supplier is responsible for ensuring that the buyer’s code is used only on eligible products that are supplied to that buyer.d) If contractors are being used by the supplier, the supplier is responsible for ensuring that contractors only use it for eligible products supplied to the buyer.e) Both organizations shall keep the agreement easily available for auditing by certification bodies. | Yes [ ]  No [ ] N/A [ ]  |
| **Findings:**  |

|  |
| --- |
| ***Off-product / Promotional***[ ]  **Check if section not applicable (Organisation does not, and does not plan to use the FSC trademarks off-product or in promotional pieces)**Note: promotional use items include advertisements, brochures, web pages, catalogues, press releases, tradeshow booths, stationery templates, corporate promotional items (e.g., t-shirts, mugs, hats, and gifts). |
| ***Promotional elements*** |
| 5.2. When promoting with FSC logo, the compulsory elements shall be: FSC logo, FSC license code. (5.2) **Note:** The promotional panel is a prescribed layout with a border available to certificate holders on the FSC label generator site. | Yes [ ]  No [ ] N/A [ ]  |
| **Findings:**  |
| 5.3 When promoting with “Forest For All Forever” marks, the compulsory elements shall be: Forest For All Forever mark, Promotional statement, FSC license code. (5.3)  | Yes [ ]  No [ ] N/A [ ]  |
| **Findings:**  |
| 5.4 The elements may also be presented separately, for example on different parts of a web page. One use of an element (e.g. license code) per material is sufficient. (5.4) | Yes [ ]  No [ ] N/A [ ]  |
| **Findings:**  |
| 5.5. When referring to FSC certification without using FSC logo or “Forest For All Forever” marks, the license code shall be included at least once per material. (5.5) | Yes [ ]  No [ ] N/A [ ]  |
| **Findings:**  |
| 5.6 Organization is responsible for their own compliance with national consumer protection laws in those countries in which products are promoted and promotional materials distributed. (5.6) | Yes [ ]  No [ ] N/A [ ]  |
| **Findings:**  |
| ***Promotional materials listing products*** |
| 6.1 If FSC promotional elements list both FSC-certified and uncertified products, a text such as “Look for our FSC®-certified products” shall be used next to the promotional elements and the FSC-certified products shall be clearly identified. If some or all of the products are available as FSC certified on request, this shall be clearly stated. (6.1) | Yes [ ]  No [ ] N/A [ ]  |
| **Findings:**  |
| 6.2 If the FSC trademarks are used for promotion on invoice templates, delivery notes, and similar documents that may be used for FSC and non-FSC products, the fallowing or similar statement shall be included: “Only the products that are identified as such on this document are FSC® certified.” (6.2) | Yes [ ]  No [ ] N/A [ ]  |
| **Findings:**  |
| ***Promotional items and trade fairs*** |
| 6.3 The FSC logo (see clause 1.1(c)) with the license code may be used on promotional items not for sale, such as mugs, pens, T-shirts, caps, banners, and company vehicles. (6.3) | Yes [ ]  No [ ] N/A [ ]  |
| **Findings:**  |
| 6.4 If promotional items are made wholly or partly of wood (e.g. pencils or memory sticks), they must meet the applicable labelling requirements as specified by FSC-STD-40-004, but do not need to carry an on-product label. (6.4) | Yes [ ]  No [ ] N/A [ ]  |
| **Findings:**  |
| 6.5 When FSC trademarks are used for promotion at trade fairs, the organization shall: a) clearly mark which products are FSC certified, or b) add a visible disclaimer stating “Ask for our FSC® -certified products” or similar if no FSC-certified products are displayed. Text used to describe the FSC certification of the organization does not require a disclaimer. (6.5) | Yes [ ]  No [ ] N/A [ ]  |
| **Findings:**  |
| ***Investment claims about FSC-certified operations*** |
| 6.6 Organizations shall take full responsibility for the use of the FSC trademarks by investment companies and others making financial claims based on their FSC-certified operations. (6.6) | Yes [ ]  No [ ] N/A [ ]  |
| **Findings:**  |
| 6.7 Any such claims shall be accompanied by a disclaimer: “FSC® is not responsible for and does not endorse any financial claims on returns on investments.” (6.7) | Yes [ ]  No [ ] N/A [ ]  |
| **Findings:**  |
| ***Restrictions on promotional use*** |
| 7.1 The FSC trademarks shall not be used in a way that implies equivalence to other forest certification schemes (e.g. FSC/xxx certification). | Yes [ ]  No [ ] N/A [ ]  |
| **Findings:**  |
| 7.2 When used on the same promotional material as marks of other certification schemes, the FSC trademarks shall not be used in a way which disadvantages FSC in terms of size or placement. | Yes [ ]  No [ ] N/A [ ]  |
| **Findings:**  |
| 7.3 The FSC logo or ‘Forests For All Forever’ marks shall not be used on business cards for promotion. A text reference to the organization’s FSC certification, with licence code, is allowed, for example “We are FSC® certified (FSC® C######)” or “We sell FSC® -certified products (FSC® C######)”. | Yes [ ]  No [ ] N/A [ ]  |
| **Findings:**  |
| 7.4 FSC-certified products shall not be promoted with the certification body logo alone. | Yes [ ]  No [ ] N/A [ ]  |
| **Findings:**  |

|  |
| --- |
| ***Graphic rules for labelling and promotion***[ ]  **Check if section not applicable (Organisation does not, and does not plan to use the FSC labels and logo, “Forests For All Forever” marks)**Part IV of the standard |
| ***FSC on-product labels and FSC logo*** |
| All graphic requirements related to FSC label and logo are met (8.1 -8.10) | Yes [ ]  No [ ] N/A [ ]  |
| **Findings:**  |
| ***“Forests For All Forever” marks*** |
| All graphic requirements related to “Forests For All Forever” marks are met (9.1 -9.7) | Yes [ ]  No [ ] N/A [ ]  |
| **Findings:**  |
| ***Misuse of FSC trademarks*** |
| The following actions are not allowed:a) Changing the proportions of any designs.b) Changing or adding to the contents of any designs beyond the specified elements.c) Making FSC appear to be part of other information, such as environmental claims not relevant to FSC certification.d) Creating new colour variations.e) Changing the shape of the border or background.f) Tilting or rotating the designs in relation to other content.g) Violating the exclusion zone around designs.h) Combining any FSC trademarks or designs with any other branding in a way that implies association.i) Placing the logo, the label, or the marks on a background that interferes with the design.j) Placing any trademarks in way that is misleading about what they refer to.k) Using the shown elements of the ‘Forest For All Forever’ marks on their own(10.1) | Yes [ ]  No [ ] N/A [ ]  |
| **Findings:**  |

|  |
| --- |
| ***Trademark use management system (Annex A of the standard)***[ ]  **Check if section not applicable (Organisation does not have approved Trademark use management system)** |
| 1.1. The organization shall implement and maintain a trademark use management system adequate to its size and complexity, to ensure its continuous conformity with all applicable requirements of this standard (FSC-STD-50-001 V2-0), including thefollowing: a) appoint a management representative who has overall responsibility and authority for the organization’s conformity with all applicable trademark requirements;b) implement and maintain up-to-date documented procedures covering the trademark control within the organization;c) define the personnel responsible for the implementation of each procedure;d) define the scope of the system to include on-product labelling or promotion, or both;e) train defined staff on the up-to-date version of the organization’s procedures to ensure their competence in implementing the trademark use management system;f) maintain complete and up-to-date records of trademark approvals, which shall be retained for a minimum period of five (5) years. (2.1) | Yes [ ]  No [ ]  |
| **Finding:** |
| 1.2 Prior to each new use of the FSC trademarks, the organization shall ensure trademark use control by implementing an internal trademark approval process or by receiving external approval from its certification body. (2.2) | Yes [ ]  No [ ]  |
| **Finding:** |
| 1.3 Organizations’ internal control systems shall include designated trademark controllers who act as internal approvers of the trademark use. Trademark controllers shall have been trained on FSC trademark use – the online FSC Trademark Training Course for Certificate Holders is recommended. (2.3) | Yes [ ]  No [ ]  |
| **Finding:** |

|  |
| --- |
| ***Specials requirements for:*** ***a) FSC group forest management certificate holders******b) FSC group and multi-site chain-of-custody certificate holders******(Annex B of the standard)***[ ]  **Check if section not applicable (Group or multi-site chain of custody and/or forest management certificate is not included in scope)** |
| 1.1The special requirements for FSC group forest management certificate holders and/or FSC group and multi-site chain-of-custody certificate holders shall be met: | Yes [ ]  No [ ]  |
| **Finding:** |
| The group entity (or manager, or central office) shall ensure that all uses of the FSC trademarks by the group entity or its individual members are approved by the certification body prior to use, or that the group and its members have an approved trademark use management system in place. When seeking approval by the certification body, group members shall submit all approvals via the group entity or central office, and keep records of approvals. (1.1) | Yes [ ]  No [ ]  |
| The group entity shall not produce any document similar to an FSC certificate for its participants. If individual membership documents are issued, these statements shall be included:a) “Managing the FSC® certification programme of [name of group]”b) “Group certification by [name of certification body]” (1.2) | Yes [ ]  No [ ] N/A [ ]  |
| No other forest certification schemes’ marks or names shall appear on any membership documents issued by the group in connection with FSC certification. (1.3) | Yes [ ]  No [ ] N/A [ ]  |
| Subcodes of members shall not be added to the licence code. (1.4) | Yes [ ]  No [ ] N/A [ ]  |

# Appendix <Enter appendix code>: STANDARD checklist (Reclaimed Inputs FSC-STD-40-007 V2-0)

**1. Evaluation of <**Choose site type><enter site name>

**2. Standard Checklist**

The following section summarises the Organisation’s conformance with FSC requirements for reclaimed inputs used in FSC product groups. This checklist is directly based on the FSC CoC standard FSC-STD-40-007 *Sourcing Reclaimed Material for Use in FSC Product Groups or FSC Certified Projects* V2-0 EN*.* FSC standard requirement numbers are identical with the checklist numbers below. Terms in italics can be found in *Terms and Definitions*, FSC-STD-40-004 V2-1 Section E or FSC-STD-40-007 V2-0 Section D.

|  |  |
| --- | --- |
| **Standard Requirement** | **Conformance**  |
| ***1. Purchase of reclaimed forest-based materials*** |
| 1.1 The Organisation shall demonstrate that reclaimed forest-based inputs to FSC *Product Groups* or FSC projects comply with FSC definitions for *pre-consumer* and/or *post-consumer reclaimed material*.**Note:** Examples of *pre-consumer* and *post-consumer* wood and paper according to FSC definitions are provided in Annex I and II of FSC-STD-40-007. Standard also applies to other reclaimed forest-based materials such as cork and bamboo. | Yes [ ]  No [ ]  |
| **Findings:**  |
| ***2. Suppliers validation and monitoring*** |
| 2.1 The Organisation shall conduct a validation process for its *suppliers* of *reclaimed materials* to determine whether the materials supplied are eligible to enter into FSC *product groups* or projects, constituted by the elements listed in 2.1.a and 2.1.b: | Yes [ ]  No [ ]  |
| **Findings required if No:**  |
| 2.1.a For each *supplier*, the Organisation shall maintain records and define the necessary documentation evidence and actions to demonstrate that materials supplied from them comply with FSC definitions for *pre-consumer* and *post-consumer reclaimed material*, including:* the name and address of the *supplier*;
* *supplier* activity (e.g. purchaser/ collector from *point of reclamation*, trader);
* the *reclaimed material categories* to be supplied (e.g. *pre-consumer, post-consumer*);
* the level of control required (e.g. visual inspection upon receipt, supplier audits)

[Exhibit Required] | Yes [ ]  No [ ]  |
| **Findings:**  |
| 2.1.b The Organisation shall monitor the conformance of *suppliers* in relation to the FSC definitions and purchase specifications and have a contingency plan for dealing with non-conforming material or supply documentation (e.g., request correction of purchasing documents, temporary or permanent invalidation of the supplier, classify the material as non-eligible input for FSC products). | Yes [ ]  No [ ]  |
| **Findings:**  |
| ***3. Material inspection and classification upon receipt*** [ ] Check if section is not applicable. (Organisation implements Supplier Audit Program for all reclaimed material inputs) |
| 3.1 Upon receipt, all *reclaimed materials* shall be verified through visual inspection and classified into *pre-consumer* and/or *post-consumer reclaimed material*. | Yes [ ]  No [ ]  |
| **Findings:**  |
| 3.2 The Organisation shall retain objective evidence for each supply confirming that the *reclaimed materials* comply with FSC definitions for *pre-consumer* and *post-consumer*.**Note:** Different types of evidence can be retained for auditor review, such as use of *Official Reclaimed Paper Classification and Assortment Systems*, material samples, pictures, quality analysis report, invoices, delivery notes or shipping documents, etc. | Yes [ ]  No [ ]   |
| **Findings:**  |
| 3.3 In cases where the classification of *reclaimed materials* as *pre-consumer* and/or *post-consumer* cannot be demonstrated through objective evidence upon receipt, the Organisation shall include the *supplier* in a Supplier Audit Program as described in Section 4 of FSC-STD-40-007. | Yes [ ]  No [ ] N/A [ ]  |
| **Findings:**  |
| 3.4 In case that the material received does not comply with purchase specifications and/or the quantities informed in the invoices are not correct, the Organisation shall carry out immediate follow-up actions to correct the deviation, as required in FSC-STD-40-007, 2.1.b. The actions shall be recorded and communicated to the Organisation*’s* certification body during the annual audits. | Yes [ ]  No [ ] N/A [ ]  |
| **Findings:**  |
| 3.5 In cases where the material received contains a mix of *pre-consumer* and *post-consumer reclaimed material* in its composition, the Organisation shall apply one of the following measures:a) Classify the full amount of material as *pre-consumer reclaimed*, *or*b) Analyse and confirm the quantities of *pre-consumer* and *post-consumer* material in the mix received. In this case, the supplier shall:* declare in writing the quantities of *pre-consumer* and *post-consumer* *reclaimed material* in each material mix supplied, *and*
* be included in the SupplierAudit Program.
 | Yes [ ]  No [ ] N/A [ ]  |
| **Findings:**  |
| ***4. Supplier Audit Program***[ ] Check if section is not applicable. (Organisation implements *procedures for material inspection and classification upon receipt* for all *reclaimed material* inputs)**Note:** Per FSC requirements, NEPCon shall conduct annual on-site audit sampling of 20% of the *supplier sites* in the Organisation*’s* audit sample, unless the Organisation*’s supplier* audits were conducted by an FSC certification body (FSC-STD-20-011 V2-0, 18.1). |
| 4.1 The Organisation shall perform regular (at least annual) on-site audits of the *suppliers* included in the Supplier Audit Program (including overseas *suppliers*) based on a sampling approach. The minimum number of *suppliers* to be audited per year is as follows: The size of the sample shall be the square root of the number of *suppliers* with 0.8 as a coefficient (y= 0.8 \* x, where ‘x’ is the total number of *reclaimed material suppliers* and ‘y’ is the number of *suppliers* to be audited), rounded to the upper whole number. The Organisationshall ensure that the selected sample is alternating and representative in terms of their:1. Geographic distribution;
2. Activities and/or products;
3. Size and/or annual production.

**Note:** Traders or sales offices that do not take physical possession of *reclaimed materials*, and will not alter, store or re-package the reclaimed materials may be verified through desk audits (remote audits). | Yes [ ]  No [ ]  |
| **Findings:**  |
| 4.2 The Organisation contracts an accredited certification body or other external qualified party to carry out the supplier audits. | Yes [ ]  No [ ]   |
| **If yes, Name:**  |
| 4.3 In cases where the *supplier* selected for sampling sells *reclaimed materials* that were previously collected, classified and traded by other companies or *sites*, the complete supply chain of these materials shall be audited back to the point where the classification as *pre-consumer* and/or *post-consumer* can be demonstrated through objective evidences. | Yes [ ]  No [ ] N/A [ ]  |
| **Findings:**  |
| 4.4 The Organisation shall evaluate and verify the documents and other evidence regarding the supplied material quantity, quality and conformance with FSC definitions of *pre-consumer* and *post-consumer* material, which includes:1. *Supplier’s* instructions or procedures in place to control and classify the *reclaimed materials*;
2. When applicable, trainings or instructions provided to the *supplier’s* personnel in relation to classification and control of *reclaimed materials*;
3. Records that demonstrate the origin of the materials (e.g. pictures, address of the demolished house, invoices, etc).

**Note:** A declaration from the *supplier*, even if part of the contractual agreement, is not considered sufficient proof of the origin and *material category*. However, it can be used as additional evidence to demonstrate the material conformance with FSC definitions. | Yes [ ]  No [ ] N/A [ ]  |
| **Findings:**  |
| 4.5 The Organisationshall document the *supplier* audits, including: * a record of the audit date;
* the audit findings in relation to the requirements in Clause 4.4;
* the names and qualifications of the auditors; and
* examples of any evidence collected to verify the classification of the materials.

[Exhibit Required] | Yes [ ]  No [ ]  |
| **Findings:**  |

**3. Reclaimed Supplier Auditing**

[ ]  Check if section is not applicable. (*Supplier(s)* not evaluated by NEPCon for this audit.)

**Comments:**

|  |  |  |  |
| --- | --- | --- | --- |
| **Reclaimed Supplier(s) Evaluated by NEPCon** | **Address** | **Supplier Activity** | **Product Description** |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
| **Comments:**  |

|  |  |
| --- | --- |
| 1.1. Inputs supplied are correctly classified as *post-consumer* or *pre-consumer* based on NEPCon verification at *supplier sites*: | Yes [ ]  No [ ]  |
| **Findings:**  |
| 1.2. The documents and other evidence reviewed:1. Support the validation process provided by the Organisation to demonstrate the inputs qualify as *reclaimed*;
2. Demonstrate that the inputs supplied qualify as *post-consumer* and/or *pre-consumer* as defined in FSC-STD-40-007, Annex I and II;
3. Correspond in terms of quantity with the inputs supplied;
4. Correspond in terms of quality with the inputs supplied.

**Note:** Describe types of documents and other evidence verified in the findings, such as supplier’s procedures, trainings, and records that demonstrate the origin of material. | Yes [ ]  No [ ]  |
| **Findings:**  |
| 1.3. If *supplier* sells a mixture of *pre-consumer* and *post-consumer reclaimed material* and makes declarations about the quantities of both, *supplier sites* shall demonstrate procedures for calculating this information.  | Yes [ ]  No [ ] N/A [ ]  |
| **Findings:**  |
| 1.4. If there is a risk of *reclaimed materials* being mixed with non-reclaimed, or *post-consumer* materials being mixed with *pre-consumer*, *supplier sites* demonstrate:1. *Reclaimed materials* are kept physically separate and identifiable through all phases of processing;
2. Final output materials for delivery to the Organisation are separate and identifiable from other materials.
 | Yes [ ]  No [ ] N/A [ ]  |
| **Findings:**  |
| **Comments:**  |

#

# Appendix <Enter appendix code>: checklist (Outsourcing) (FSC-STD-40-004 V3)

## 1. Outsourcing for <Choose site type> <enter site name>

## 2. Subcontractors included in Certificate Scope

|  |  |  |
| --- | --- | --- |
| **Subcontractor** | **Address** | **Visited for Audit** (check if yes) |
|  |  |[ ]
|  |  |[ ]
|  |  |[ ]

[ ]  In place of this table, a comprehensive subcontractor list has been provided as Exhibit:

## 3. Outsourcing Details

|  |  |
| --- | --- |
| **Description of Outsourcing:** |  |
| **Reason for Outsourcing:** |  |
| **FSC Product Groups included in Outsourcing:** |  |
| **Comments:** |  |

## 4. Requirement Checklist

This checklist is directly based on FSC-STD-40-004 Chain of Custody Certification V3, Section 12. FSC standard requirement numbers are identical with the checklist numbers below.

|  |  |
| --- | --- |
| **Requirement** |  |
| 12.1 The organization may outsource activities within the scope of its certificate to FSC-CoC-certified and/or non-FSC-CoC-certified contractors.NOTE: The organization’s outsourcing arrangements are subject to a risk analysis by the certification body and sampling for on-site audit purposes. | Yes [ ]  No [ ]  |
| **Findings:**  |
| 12.2 Activities that are subject to outsourcing agreements are those that are included in the scope of the organization’s CoC certificate, such as purchase, processing, storage, labelling and invoicing of products. NOTE: Storage sites are exempt from outsourcing agreements where they constitute stopping places as part of transportation or logistic activities. However, if an organization contracts a service provider to store goods that have not yet been sold to a customer, this is considered as an extension of the storage site of the organization and therefore subject to an outsourcing agreement. | Yes [ ]  No [ ]  |
| **Findings:**  |
| 12.3 Prior to outsourcing activities to a new contractor, the organization shall inform its certification body about the outsourced activity, name, and contact details of the contractor. | Yes [ ]  No [ ]  |
| **Findings:**  |
| 12.4 The organization shall establish an outsourcing agreement with each non-FSC-certified contractor, specifying at minimum that the contractor shall: a. conform to all applicable certification requirements and the organization’s procedures related to the outsourced activity; b. not make unauthorized use of the FSC trademarks (e.g. on the contractor’s products or website); c. not further outsource any processing; d. accept the right of the organization’s certification body to audit the contractor; e. notify the organization within the period of 10 business days if the contractor is included in the list of organizations that are disassociated from FSC, in accordance with the FSC-POL-01-004, and therefore subsequently ineligible to provide outsourcing services to FSC-certified organizations.Note: point e is withdrawn from the standard by FSC. | Yes [ ]  No [ ] N/A [ ]  |
| **Findings:**  |
| 12.5 The organization shall provide documented procedures to its contractor(s) that ensure the following: a. the material under the contractor’s responsibility shall not be mixed or contaminated with any other material during the outsourced activity; b. the contractor shall keep records of inputs, outputs, and delivery documentation associated with all material covered by the outsourcing agreement; c. if the contractor applies the FSC label to the product on behalf of the organization, the contractor shall only label the eligible products produced under the outsourcing agreement. | Yes [ ]  No [ ]  |
| **Findings:**  |
| 12.6 The organization shall maintain legal ownership of all materials during outsourcing. NOTE: Organizations are not required to re-take physical possession of the products following outsourcing (e.g. products may be shipped directly from the contractor to the organization’s customer). | Yes [ ]  No [ ]  |
| **Findings:**  |
| 12.7 The organization shall identify the invoices of materials sent for outsourcing following the requirements specified in Clause 5.1. Contractors are not required to identify the invoices of materials after outsourcing. | Yes [ ]  No [ ]  |
| **Findings:**  |
| 12.8 The organization may act as an FSC-certified contractor providing services to other contracting organizations. In this case, the organization shall include the outsourcing services under the scope of its FSC certificate ensuring that all applicable certification requirements are met. | Yes [ ]  No [ ] N/A [ ]  |
| **Findings:**  |
| 12.9 When the organization provides FSC-certified outsourcing services to non-FSC-certified contracting organizations, it is acceptable that the contracting organization buys the raw material for the outsourced processes. To ensure that the CoC is not broken, the material shall be transported directly from an FSC-certified supplier to the organization (i.e. the non-certified contracting organization shall not take physical possession of the materials before outsourcing). | Yes [ ]  No [ ] N/A [ ]  |
| **Findings:**  |

## 6. General Contractor Chain of Custody during on-site Auditing

[ ]  Check if section is not applicable (Contractor(s) not evaluated on-site for this audit)

|  |  |
| --- | --- |
| 1.1. Contractor shall store input materials for FSC product groups as separate, secure and identifiable units: | Yes [ ]  No [ ]  |
| **Findings:**  |
| 1.2. Contractor shall keep materials for FSC product groups physically separate through all phases of processing: | Yes [ ]  No [ ]  |
| **Findings:**  |
| 1.3. Contractor shall use a tracking system or production records to document processing of materials for FSC product groups: | Yes [ ]  No [ ]  |
| **Findings:**  |
| 1.4. Contractor shall store final output materials for FSC product groups as separate, secure and identifiable units: | Yes [ ]  No [ ]  |
| **Findings:**  |

# Appendix <Enter appendix code>: LIST OF REPORT EXHIBITS

|  |  |
| --- | --- |
| **Exhibit** | **Item** |
|  | Procedures/ Documented Control System (DCS) |
|  | Product Group Schedule (PGS) |
|  | Supplier List |
|  | Annual Reporting Volume Summary |

#

1. Trade and Customs Laws, include, but may not be restricted to:

• Bans, quotas and other restrictions on the export of timber products (e.g. bans on the export of unprocessed logs or rough-sawn lumber)

• Requirements for export licences for timber and timber products

• Official authorisation that entities exporting timber and timber products may require

• Taxes and duties applying to timber product exports [↑](#footnote-ref-1)