



**Certification system of sustainable biofuels and bioliquids
production, and biocomponent manufacturing**

Issue: 5th

Date:

Guidelines for auditor and conduct of audit

Page 1 of 17

KZR INiG System/10 Annex 2 – Checklist



KZR INiG System /10
Annex 2 – Checklist



**Certification system of sustainable biofuels and bioliquids
production, and biocomponent manufacturing**

Issue: 5th

Date:

Guidelines for auditor and conduct of audit

Page 2 of 17

KZR INiG System/10 Annex 2 – Checklist

General questions

No.	Criterion	Required documents	Source of data	Notes
1.	Were non-compliances found during the last audit?	Results of the audit carried out	Report of last audit	Not applicable in the case of first audit
2.	Do manufacturers and operators importing biofuels and biocomponents operate in accordance with the requirements of the Acts on biocomponents, and are they entered into the ARR register (applies only to Polish companies)?	Verification on ARR website, or proof of registration in ARR	ARR website ARR documents	Applicable only for the Polish market
3.	Were the non-compliances eliminated and corrected?	Proofs of elimination/correction of non-compliances	Auditee's records	Applicable also when the certifying body has changed
4.	Declaration of the names of all schemes the audited company participates in.	Web site information, reports	Auditee's records. Other voluntary scheme web sites	The auditor is obliged to verify participation in other schemes on web site
5	Is it a first certification, recertification or a certification after a break in time?	Declaration of economic operator	Voluntary scheme's web sites	In case of certification after a break in time, procedures are analogous to recertification. In specific cases contact with the KZR INiG is needed in order to determine way of actions.

List of supplementary questions concerning agricultural producers (EU only)

	Criterion	Required documents	Source of data	Notes
1.	Do the raw materials come from areas classified as arable land before 2008? Does a permit exist if land status changed after 2008?	Excerpt from the land register records (containing information about land use purpose), accompanied by map extract	District foreman	The map may be considered a reliable source on condition that it unequivocally proves existence of arable lands.
		Map, GPS data, GIS data <u>or</u> satellite photos	Government agencies	
		Copy of the permit issued by a competent body	Mayor, city president government agencies	



**Certification system of sustainable biofuels and bioliquids
production, and biocomponent manufacturing**

Issue: 5th

Date:

Guidelines for auditor and conduct of audit

Page 3 of 17

KZR INiG System/10 Annex 2 – Checklist

2.	Does the farm participate in the EU support system? Has support been granted or has a new application been submitted? [Cross-compliance]	Decision on granting financial support	Government agencies	Copy provided by the agricultural producer.
3.	Were the changes in land use documented in a clear way (e.g. greenlands, cultivation in waterlogged areas, deforestation)?	Maps, lists from land register (containing information about land use purpose), GPS data, GIS data, satellite photos, <u>or</u> accounts, expert reports.	Government agencies	The map may be considered a reliable source on condition that it unequivocally proves a change of land use compared to 2008
4.	Is it possible to prove the origin of the raw material in a clear way, based on area control or other documentation?	Documentation of the agricultural producer	Documentation of the agricultural producer	
5.	Were remedial actions undertaken in the case of complaints submitted by transactors, pertaining to self-declarations of agricultural producers? If yes, were they documented?	Copy of the Annex to the self-declaration of the agricultural producer	Register of complaints	
6.	Based on available documents, can the farms prove that the biomass comes from land which was arable before 1st January 2008?	Available farm documents, archival certificate, documents from community, county, government agencies		
7.	Can the farm prove that the raw material does not come from high biodiversity land; or, in the case of a change in land use after 2008, can the farm prove that the land has not had the status of a high biodiversity area, and have the legal requirements regarding greenland protection been complied with?	Map with borders marked out, GPS data, GIS data, or satellite photos	Webpages	The map may be considered a reliable source on condition that it unequivocally proves the existence or non-existence of woodlands (e.g. descriptions of forest formations; characteristic species occurring or not; human activities carried out or not)
8.	Can the farm prove that the raw materials do not come from woodlands?	Written self-declaration of agricultural producers, together with excerpt from land register (containing information about land use purpose) with map extract.	District foreman	



**Certification system of sustainable biofuels and bioliquids
production, and biocomponent manufacturing**

Issue: 5th

Date:

Guidelines for auditor and conduct of audit

Page 4 of 17

KZR INiG System/10 Annex 2 – Checklist

9.	Can the farm prove that the raw materials do not come from protected areas (in accordance with regulations of Environmental Protection Act)?	Maps, excerpt from land register (containing information about land use purpose) accompanied by map extract with borders of protected areas marked out	Webpage; District foreman	The map may be considered a reliable source on condition that it unequivocally proves the non-existence of areas under environmental protection (or the land is not located within boundaries of a protected area)
		Reports, lists, registers	www.crfop.gov.pl	If the Internet register contains such information as the environmental protection form (together with its description), location (coordinates), name, establishment year, and additional information, it may be considered a reliable source of data. A document (may take a form of printouts) with appended map, satellite photo or other must be produced as proof
		Declaration of competent bodies confirming that the place of origin of the raw material is not a protected area	Government agencies	After submission of an application (payable)
10.	Can the farm prove compliance with legal requirements of protected areas, in cases where the raw materials come from a protected area?	Declaration/certificate of a competent body		The certificate shall contain information stating that production of the raw material is necessary for preservation of land status and does not infringe the defined aims of protection
11.	Can the farm prove compliance with legal requirements regarding grasslands with high biodiversity?	Map with borders marked out or	Government agencies	The map may be considered a reliable source on condition that it unequivocally proves the existence of grasslands, i.e. it contains a description of characteristic plant and animal species
		Reports, registers, lists or	www.crfop.gov.pl	The internet register may be checked to determine whether defined grasslands are located in the given region. A document (may take a form of printouts) with appended map, satellite photo or map extract from the land register (containing information about land use purpose) must be produced as proof
		Declaration/certificate of a competent body		The certificate must contain information stating that production of the raw material is necessary for preservation of grassy land status (e.g. pasture).
12.	Can the farm prove compliance with legal requirements regarding wetlands areas?	Map, satellite photos, etc. or	Government agencies	The map may be considered a reliable source on condition that it unequivocally proves that the land still has the status of a waterlogged area in comparison to January 2008; or indicates existence of water reservoirs



**Certification system of sustainable biofuels and bioliquids
production, and biocomponent manufacturing**

Issue: 5th

Date:

Guidelines for auditor and conduct of audit

Page 5 of 17

KZR INiG System/10 Annex 2 – Checklist

		Reports, accounts, lists of water and swamp areas, with description of e.g. land topography, or <u>excerpt from water register with map extract</u> or On-location evaluation report or Declaration of a competent body	<u>District foreman</u> Expert opinion	The internet register may be checked to determine whether designated waterlogged areas (e.g. intermediate peatland, quagmire) are located in the given region. A document (may take a form of printouts) with appended map, satellite photo or map extract from land register (containing information about land use purpose) must be produced as proof
13.	Can the farm prove compliance with legal requirements regarding continuously forested areas?	Map extract from land register (containing information about land use purpose) with borders marked out, or other geospatial data Declaration of a competent body	<u>District foreman</u> , Government agencies	The map may be considered a reliable source on condition that it unequivocally proves that the land still has the status of a continuously forested area in comparison to January 2008
14.	Can the farm prove compliance with legal requirements regarding weakly forested areas?	Map extract from land register (containing information about land use purpose) with borders marked out, or other geospatial data Declaration of a competent body, or on-location evaluation report	<u>District foreman</u> , Government agencies	The map may be considered a reliable source on condition that it unequivocally proves that the land still has the status of a weakly forested area in comparison to January 2008.
15.	Can the farm prove compliance with legal requirements regarding peatland?	Map, excerpt from water register with map extract A list from Central Register of Environmental protection, forms or a list of water and swampy areas plus a description of their characteristic features Document indicating total reclamation of the soil or drainage works during harvesting of the raw material (e.g. drainage plans)	<u>District foreman</u> , Government agencies	The map may be considered a reliable source on condition that it unequivocally proves that the land had, or did not have, the status of peatland in January 2008 If the internet register contains such information as environmental protection form (together with its description), location (coordinates), name, establishment year, and additional information, it may be considered a reliable source of data. A document (may take the form of printouts) with appended map, satellite photo or other must be produced as proof Applies to cases in which it is proven that the land has the status of peatland



**Certification system of sustainable biofuels and bioliquids
production, and biocomponent manufacturing**

Issue: 5th

Date:

Guidelines for auditor and conduct of audit

Page 6 of 17

KZR INiG System/10 Annex 2 – Checklist

List of general questions pertaining to the mass balance system; applies to all entities subject to certification

In the case of the first certification, the readiness (mainly in terms of in-place procedures) and awareness of entrepreneurs to conduct business using a mass balance approach in accordance with the requirements of KZR INiG, must be verified

NOTE

The auditor is obliged to verify the entire mass balance, even if it is run according to more than one voluntary scheme.

No.	Criterion	Required documents	Source of data	Notes
1	Did the economic operator introduce a mass balance system? Is the mass balance system described by internal procedures?	Internal procedures of the economic operator describing the mass balance system	Economic operators's documents and records, report of a previous audit	
2	Did previous audits find non-compliances regarding the mass balance system?	Report from a previous audit		
3	Were the non-compliances eliminated?	Records of remedial actions and repairs		
4	Does the internal mass balance system record the quantity of biomass purchased, directed to the individual processes, obtained from those processes, stored, and sold, and is there a sustainability compliance certificate?	Records of commodity entry; invoices; records of supervision of production, storage and sale of the product. Internal company procedures		
5	Does the raw material batch being received by the economic operator have input minimum data (KZR INiG System/7)?	Records of commodity reception. Internal company procedures	System participant's documents and records	
6	Does the reception document have a unique identification number (enabling tracking of the document) issued within the internal mass balance book-keeping system?	Records of commodity reception. Internal company procedures		
7	Were the processes to which the biomass was subjected identified by the system participant? Was a process map developed?	Process map with description of the processes. Internal company procedures		
8	Were the processes connected with change in mass or biomass conversion identified?	Description of the process map. Internal company procedures		
9	Were the coefficients of change in mass and conversion during the individual processes identified? How?	Description of the process map; technology description; operation sheets; technical guidelines; process operation guidelines	System participant's documents and records	
10	Is the biomass flow for biofuel purposes carried out separately from the biomass flow for other purposes?	Description of the process map, technology description, operation sheets, technical guidelines, process operation guidelines		



**Certification system of sustainable biofuels and bioliquids
production, and biocomponent manufacturing**

Issue: 5th

Date:

Guidelines for auditor and conduct of audit

Page 7 of 17

KZR INiG System/10 Annex 2 – Checklist

No.	Criterion	Required documents	Source of data	Notes
11	In the case of simultaneous conversion of biomass with or without a sustainability certificate, are quantities of the individual streams directed to the process identified and recorded?	Records of raw materials reception, production, processes operated, storage and sale, internal company procedures		
12	Are data on quantity and sustainability characteristics of raw material at the input and output of each internal process in the unit collected? How?	Records of raw materials reception, production, processes operated, storage and sale, internal company procedures		
13	Are other reagents, auxiliary substances, or catalysts directed to the processing?	Description of the process map, technology description, operation sheets, technical guidelines, process operation guidelines		
14	Are quantities of other substances directed to the process catalogued in a proper way?	Records of raw materials reception, production, processes operated, storage		
15	Do by-products form as a result of the processes? If yes, is their quantity catalogued in a proper way?	Description of the process map, technology description, operation sheets, technical guidelines, process operation guidelines. Records of raw materials reception, production, processes operated, storage and sale		
16	Are losses and ullage in the production processes and transport catalogued?	Records of inventory control. Internal procedure of losses and ullage management	System participant's documents and records	
17	Is the mass balance system verified periodically?	Records of periodical verification (Management System) of quantity of raw material having sustainability compliance certification at the stage of purchase, processing, storage and sale		
18	Do output data contain minimum output data (according to KZR INiG system/7)?	Records of commodity sale, internal company procedures		
19	Have the GHG emission factors been forwarded in an appropriate way?	Records of raw materials reception, production, operation processes, storage and sale		
20	Are outputs and inputs consistent (taking into account the mass conversion coefficient)?	Records of raw materials reception, production, processes operated, storage and sale		



Certification system of sustainable biofuels and bioliquids production, and biocomponent manufacturing

Issue: 5th

Date:

Guidelines for auditor and conduct of audit

Page 8 of 17

KZR INiG System/10 Annex 2 – Checklist

No.	Criterion	Required documents	Source of data	Notes
21	Does the quantity of biomass sold meet sustainability criteria consistent with the quantity of raw material?			

List of supplementary questions regarding the mass balance system: first gathering point

No.	Criterion	Required documents	Source of data	Notes
1	Is a list of producers supplying grain cultivated according to sustainability criteria kept?	List of suppliers	System participant's documents and records	
2	Does the first point of purchase have signed term contracts for the purchase of sustainable biomass from agricultural producers?	A set of agreements		
3	Is a set of invoices (or other records confirming grain purchase) kept?	Set of invoices		
3	Is evidence gathered confirming that the biomass supplied meets sustainability requirements?	Self-declaration by agricultural producer, together with registered invoice document		

**List of supplementary questions concerning mass balance for the purpose of certification:
Trading of biomass/processed biomass and of biofuel/fuel with biocomponents**

No.	Criterion	Required documents	Source of data	Notes
1.	Is there information available about the means of transmission of KZR sustainability characteristics from supplier to receiver, in the case of an entity that solely handles or trades biomass?	Description of the process of transferring the characteristics of the KZR System procedures (input/output information)	System participant's documents and records	
2.	Are the KZR sustainability characteristics assigned to a purchased batch of commodity in a proper and complete way?	Proofs of sustainability for each batch of product		



**Certification system of sustainable biofuels and bioliquids production,
and biocomponent manufacturing**

Issue: 5th

Date:

Guidelines for auditor and conduct of audit

Page 9 of 17

Annex 2 – Checklist

List of supplementary questions for economic operators using default values of GHG emissions/ NUTS II values.

No.	Criterion	Required documents	Source of data	Notes
1	Did the economic operator develop and introduce a documented procedure for determining the GHG emissions value for their product?	Internal procedure for the determination of GHG emissions value	System participant's documents and records	
2	Does the raw material originate from the EU?	Records of raw materials reception, production, self-declarations of agricultural producers		
3	Was default value of GHG emission savings for a given production pathway defined in Annex V part A or B to RED Directive?	Directive 2009/28/WE		
4	Is the e_1 value, calculated in accordance with guidelines given in KZR ING System/8/ and in Annex V part C pt. 7 to the RED Directive, equal to or less than zero? (i.e. if there was a change in land use)	KZR ING System/8/ Guidelines for determination of life cycle per unit values of GHG emissions for biofuels and bioliquids. Internal procedure for the determination of GHG emission value records		
5	Has the value of GHG emissions to batches of raw material using the NUTS II been correctly assigned?	Declaration of the agricultural producer, NUTS II values for regions		
6	Do the values selected correspond with a given production pathway?	Directive 2009/28/WE, self-declarations of agricultural producers, records		

List of supplementary questions for operators using actual values of GHG emissions

No.	Criterion	Required documents	Source of data	Notes
1	Did the economic operator develop and introduce a documented procedure for the determining the GHG emissions value for the product?	Internal procedure for the determination of GHG emissions value	System participant's documents and records	
2	Did the economic operator identify primary and secondary data used for calculations?	Internal procedure for the determination of GHG emissions value; records		
3	Was the source of the data collected for calculations documented in a clear and readable way?	Internal procedure for the determination of GHG emissions value; records		



**Certification system of sustainable biofuels and bioliquids production,
and biocomponent manufacturing**

Issue: 5th

Date:

Guidelines for auditor and conduct of audit

Page 10 of 17

Annex 2 – Checklist

4	Are the data stored in a lucid way?	Internal procedure for the determination of GHG emissions value; records		
5	Were boundaries of the calculation system of GHG emissions in a given production plant defined?	Internal procedure for the determination of GHG emissions value; records; process map		
6	Are system boundaries convergent with those determined within the mass balance system?	Internal procedure for the determination of GHG emissions value; records; process map		
7	Were input streams (mass and energy) and output streams (mass and energy) of the calculation system defined?	Internal procedure for the determination of GHG emissions value; records; process map		
8	Were the degree of detail and the accepted exclusions defined?	Internal procedure for the determination of GHG emissions value; records		
9	Was equation [3] of KZR ING System/8/ Guidelines for determination of life cycle per unit values of GHG emissions for biofuels, bioliquids, used for calculating total emissions?	Internal procedure for the determination of GHG emissions value; records		
10	Does the economic operator use KZR INiG formulas and guidelines correctly?	Internal procedure for the determination of GHG emissions value; verification of performed calculations		
11	Do the input data for calculating emissions generated at the raw materials cultivation stage include information on: biomass yield per unit area; biomass parameters (e.g. humidity); fuel consumption during cultivation; quantity of fertilizers and plant pesticides used; quantity of co-products; or other data, depending on specificity of a given pathway?	Internal records	System participant's documents and records	
12	Is the bonus of 29 gCO _{2eq} /MJ applied and are the conditions permitting its use met?	Internal procedure for the determination of GHG emissions value		
13	Has co-processing used in the plant been determined correctly, i.e. the fraction of biological origin and emissions allocated to biomass stream?	Internal procedure for the determination of GHG emissions value; process map		
14	Do the calculations take into account emitted nitrogen oxides and methane, converted to CO ₂ equivalent?	Internal procedure for the determination of GHG emissions value; records		
15	Were emission savings connected with CCS used? Were emissions generated by the process taken into account?	Internal procedure for the determination of GHG emissions value; process map		



**Certification system of sustainable biofuels and bioliquids production,
and biocomponent manufacturing**

Issue: 5th

Date:

Guidelines for auditor and conduct of audit

Page 11 of 17

Annex 2 – Checklist

15	Were emission savings connected with CCR used? Were emissions generated by the process taken into account?	Internal procedure for the determination of GHG emissions value; process map	
16	Is there a written procedure describing determination of GHG emission savings due to CCS/CCR? Does the procedure include sources of input data?	Internal procedure for the determination of GHG emissions value	
17	In the case of CCS/CCR, is there a clear and transparent description of: <ul style="list-style-type: none"> ➤ The purpose for which the captured CO₂ is used? ➤ The origin of the CO₂ that is replaced? ➤ The origin of the CO₂ that is captured? ➤ Information on emissions due to capturing and processing of CO₂? 	Internal procedure; interview with CO ₂ receiver(s); documents confirming a trade of CO ₂ (e.g. invoices, delivery documents)	In case of interview the name, address and signature of interviewee is needed
18	Is evidence confirming the CCS/CCR process reliable and are calculations carried out in accordance with KZR INiG formulas and guidelines?	Internal procedure; documents confirming a trade of CO ₂ (e.g. invoices, delivery documents)	
19	Does evidence confirm that, thanks to CCR, fossil CO ₂ is no longer produced?	Documents confirming a trade of CO ₂ (e.g. invoices, delivery documents); interview with CO ₂ receiver(s)	In case of interview the name, address and signature of interviewee is needed
20	Is co-generation used in the production plant? Were correct calculation rules followed?	Internal procedure for the determination of GHG emissions value; records	
21	Did the economic operator identify products, co-products and waste produced during production?	Internal procedure for the determination of GHG emissions value; records	
22	Are biofuels partially originating from renewable sources manufactured in the plant? Were correct calculation rules used?	Internal procedure for the determination of GHG emissions value; records; process map	
23	Has the economic operator determined GHG emissions reduction compared to the fossil comparator, in accordance with KZR INIG methodology?	Internal procedure for the determination of GHG emissions value; records; process map	Applicable only to biofuel producers



**Certification system of sustainable biofuels and bioliquids production,
and biocomponent manufacturing**

Issue: 5th

Date:

Guidelines for auditor and conduct of audit

Page 12 of 17

Annex 2 – Checklist

Supplementary list for the places of origin of the waste/residues

No.	Criterion	Required documents	Source of data	Notes
1	What kinds of wastes/residues are generated?		Documents and records	
2	Does the amount of generated waste/residues conform to the size of the plant?			
3	Does the place of origin of wastes/residues record the amount of wastes/residues released?			
4	Verify if product did not arise as a consequence of intentional addition of the waste to a good quality product or any other intentional modification to meet the wastes/residues definition			

Supplementary list for first waste/residues collection/utilization point

No.	Criterion	Required documents	Source of data	Notes
1	Is a list of entities supplying waste/residues kept?	List of entities supplying waste/residues	System participant's documents and records	
2.	Is a set of contracts/invoices (or other records confirming receipt of wastes/residues) kept?	Set of contracts, invoices		
3	Are waste/residues declarations kept?	Waste/residues declaration		
4	Is traceability ensured for waste/residues declarations and other delivery documents?	Internal records		
5	Does the documentation ensure traceability of all dependent and indirect wastes/residues collection points?	Internal records		
6	Are conversion factors documented?	Internal records		Applies to wastes/residues utilization/purification plant



**Certification system of sustainable biofuels and bioliquids production,
and biocomponent manufacturing**

Issue: 5th

Date:

Guidelines for auditor and conduct of audit

Page 13 of 17

Annex 2 – Checklist

List of supplementary questions for economic operators working outside the EU

Nr	Criterion	Required	Source of obtained data	Notes
Verification of good agricultural practice - applies to agricultural producers outside the EU and not covered by the system of direct payments.				
1	Is the investment in a farm or in a factory carried out in accordance with the law?	Building permits for constructing roads, drainage ditches, etc.	Documents (permits) issued by the competent authorities	
2	Are employees knowledgeable on how to protect the soil from erosion, and on methods for soil restoration?	Training records, training certificates, attendance records, etc.	Training documents, participation diplomas, certificates, etc.	
3	Is the farm taking practical action with regard to protecting the soil from erosion and / or recultivating it?	Internal documents, projects, etc.	On-site inspection	
4	Are irrigation works carried out on the farm? Are they conducted in accordance with the principles of good agricultural practices?	Permits, project documentation, environmental reviews, etc.	Project documentation, permits, on-site inspection	
5	Has the entity implemented internal procedures for plant protection products, as well as fertilizers, their use and storage?	Procedures, instructions, training certificates, etc.. List of persons responsible for storing, measuring, preparing pesticides and / or fertilizers for use, etc.		
6	When spraying is used, are manufacturer's recommended grace periods, periods of protection, or other recommendations observed?	Calendar of spraying, register of spraying conducted, etc.		
7	Do machines and equipment for preparing and applying protective sprays and fertilizers have the necessary a important certificates, calibration certificates, etc., and are they technically efficient and stored in appropriate conditions?	Certificate, legalization, calibration, attestations, permits, etc.	On-site inspection	
8	Do employees designated to operate and / or service equipment and machines for applying protective sprays and fertilizers have the required qualifications?	School-leaving certificates, training certificates, etc..	Personal files of employees	
9	Are pesticides and fertilizers stored in appropriate conditions?	Manuals, internal procedures, manufacturer's recommendations, etc.	On-site inspection to confirm compliance with the instructions is recommended	
10	Does the entity use natural fertilizers such as	Internal register, etc.		

System KZR INiG /10 Checklist

Cracow, June 2017

Issue No 5



**Certification system of sustainable biofuels and bioliquids production,
and biocomponent manufacturing**

Issue: 5th

Date:

Guidelines for auditor and conduct of audit

Page 14 of 17

Annex 2 – Checklist

	manure or compost?			
11	Are fertilizers used in a rational way?	Record of fertilizer application, giving the dose and the area (parcel number, enabling unambiguous identification of area)		It should be verified that fertilizers are used in permissible doses and not applied in a manner detrimental to the environment, e.g. threatening seepage into groundwater, watercourses, lakes, protected areas, etc.
12	Does the entity monitor the presence of plant diseases and pests in areas where production is being carried out?	Internal registers, etc.		
13	Does the entity use seeds of appropriate quality?	Certificates of purchase, attestations, etc.		It should be ensured that the practices used by the entity do not lead to the introduction of alien species that threaten the environment
14	Are there illegal garbage dumps near the farm or production facility?	Statements from workers, paid bills for garbage disposal, etc.	On-site inspection	
15	Are packagings of used fertilizers and plant protection products properly disposed of?	Internal register, manuals, manufacturer's recommendations, paid bills for garbage disposal, waste, etc.	On-site inspection	Verification should also include conversations with employees responsible for supervising waste disposal
16	Is wastewater containing fertilizers or pesticides (e.g. after washing of equipment, packaging, measuring tools, etc.) discharged correctly?	Installation diagram of water, sewage, etc.	On-site inspection	
17	Does the entity manage waste rationally?	Internal registers, certificates of waste transfer, paid bills for waste collection and / or disposal, etc.	On-site inspection to ensure availability of waste containers, segregation of waste/garbage, etc.	
18	Has the entity implemented procedures for internal control regarding the requirement for good agricultural practices?	Procedures, internal audits register, records of internal audits, list of non-compliances, etc.		It is important to determine whether the internal audit found inconsistencies and whether they were properly remedied
19	Does the entity / farm use animals to work?	Veterinary documents	On-site inspection	
20	Are animals used by a given entity / farm kept in appropriate conditions?		On-site inspection of stables, barns, etc.	
21	Do animals have veterinary care?	Internal registers, vaccination certificates, farm documents, etc.		
22	Are there other circumstances indicating a violation of good agricultural practices?	Internal company documents, conversations with employees,	On-site inspection	

System KZR INiG /10 Checklist

Cracow, June 2017

Issue No 5



**Certification system of sustainable biofuels and bioliquids production,
and biocomponent manufacturing**

Issue: 5th

Date:

Guidelines for auditor and conduct of audit

Page 15 of 17

Annex 2 – Checklist

etc.				
Verification of compliance with health and safety - applies to companies operating outside the EU.				
1	Do employees receive regular training in health and safety, and first aid?	Internal registers, lists of attendance at training sessions, certificates of completion of training		
2	Are locations / workplaces with increased risk of accident properly labeled?	Warning notices, pictograms, emergency exits, etc.	On-site inspection	
3	Do employees undergo periodic medical examinations?	Personal files, registry certificates of capacity for work, etc.		
4	Are instructions and recommendations related to occupational health and safety observed?	Manuals, regulations, etc.	On-site inspection	
5	Are workers equipped with protective clothing, rescue equipment and / or other protection?	Internal registers	On-site inspection	Equipment must be commensurate with existing hazards
6	Is protective clothing and equipment periodically washed, cleaned and maintenance?	Internal registers		
7	Do workers have access to toilets, laundry if necessary, bathrooms and drinking water?	Conversations with employees	On-site inspection	
8	Do plant protection agents / or fertilizers not threaten food contamination?		On-site inspection	
9	Are employee meals consumed under appropriate conditions?	Conversations with employees	On-site inspection	
10	Are non-expired, adequately equipped, first aid kits kept on the farm and / or establishment?	Internal registers	On-site inspection	
11	Are fire and safety instructions displayed at workstations?	Instructions, regulations, etc.	On-site inspection	
12	Do workers for whom the entity provides accommodation have a decent standard of living?		On-site inspection	
13	Are the relevant details and instructions related to occupational health and safety and fire protection displayed at workstations?	Warning signs, pictograms, instructions, etc.	On-site inspection	
14	Does the employer prepare documents for risk assessment in relation to working conditions at different workstations?	Risk analysis cards, workstation cards, etc.		

System KZR INiG /10 Checklist	Cracow, June 2017	Issue No 5
-------------------------------	-------------------	------------



**Certification system of sustainable biofuels and bioliquids production,
and biocomponent manufacturing**

Issue: 5th

Date:

Guidelines for auditor and conduct of audit

Page 16 of 17

Annex 2 – Checklist

15	Do workers know the risks at their workplaces?	Signatures of employees at the workstation, risk analysis cards, etc.		
16	Are internal procedures implemented during accidents, incidents, emergencies?	Internal procedures, internal registers, etc.		
17	Do other circumstances suggest violation of health and safety?	Internal company documents, conversations with employees	On-site inspection	
Verification regarding human rights and labour law - applies to companies operating outside the EU				
1	Are workers employed on the basis of an appropriate agreement?	Contract of employment, employer statements, employee statements		
2	Do employees receive remuneration for their work?	Payroll, employment contracts		
3	Is the remuneration paid to employees punctually and does it correspond to the amount specified in their employment contracts?	Payroll, employer statements, employee statements		
4	Do employees have the guaranteed right to assemble, negotiate with employers and form trade unions?	Collective agreements, employer statements, employee statements, etc.		
5	Do workers have the right to strike?	Collective agreement		
6	In the workplace, is there discrimination on grounds of sex, colour, race, political opinion, belief, religious belief, sexual orientation, or other forms of discrimination?	Attendance lists, collective agreement, employer statements, employee statements, conversations with employees		
7	Does the employer take into consideration qualifications, skills, diplomas, certificates of completion of training courses, etc., acquired during the period of employment?	Personal files, conversations with employees		
8	Are employees entitled to vacation leave, occasional leave and sick leave?	Attendance lists		
9	Do other circumstances suggest violation of human rights and labour rights?	Internal company documents, conversations with employees	On-site inspection	
Verification regarding good social practices - applies to companies operating outside the EU				
1	Does the entity respect local laws and customs?	Employer's declaration, workers' declaration	Conversations with employees	



**Certification system of sustainable biofuels and bioliquids production,
and biocomponent manufacturing**

Issue: 5th

Date:

Guidelines for auditor and conduct of audit

Page 17 of 17

Annex 2 – Checklist

2	Are employees aware of the their rights under local, national and international laws and / or contracts?	Employer's declaration, employees' declaration, training session attendance lists	Conversations with employees	
3	Does the entity comply with arrangements, commitments, contracts, agreements, etc.?	Contracts, agreements, invoices, bank transfers, receipts, etc.	Consultation with second party of agreements, contracts, independent organizations	
4	Does the entity pay taxes prescribed by law? Is the company in default of payments?	Tax receipts, etc.		
5	Has the entity implemented procedures for handling complaints? Are they accessible?	Claim forms, complaints register		
6	Are claim forms available for customers?	Internal procedures, printed matter, forms		