System Certyfikacji

KZR INiG

KZR INiG System/9

Requirements for Certification Bodies

By The Oil and Gas Institute- National Research Institute

The KZR INiG System/9

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1. Introduction

Control of activities related to the certification system of sustainable biofuels, biomass fuels and bioliquids production are carried out solely by independent certification bodies authorised by the KZR INiG System's Administrator. The task of the certification bodies is to assess the operation of System participants with regard to conformity with the sustainability criteria specified by the System's **"Certification system of sustainable biofuels, biomass fuels and bioliquids production".** All certification bodies participating in the certification system must meet the requirements defined in this document.

2. Scope

This document presents the general requirements for certification bodies participating in the KZR INiG System certification procedure. Compliance with defined criteria aims to ensure that the certification bodies operate as an independent third party in the auditing and certification system.

3. Normative references

The normative references, covering all aspects of the KZR INiG System, are the following linked documents, which should be read in conjunction.

KZR INiG System /1/ Description of INiG System of Sustainability Criteria – general rules

KZR INiG System /2/ Definitions

KZR INiG System /3/ Reference with national legislation

KZR INiG System /4/ Land use for raw materials production – lands with high carbon stock

KZR INiG System /5/ Land use for raw materials production – biodiversity

KZR INiG System /6/ Land use for raw materials production – agricultural and environmental requirements and standards

KZR INiG System /7/ Guidance for proper functioning of mass balance system

KZR INiG System /8/ Guidelines for the determination of the life cycle per unit values of GHG emissions for biofuels, biomass fuels and bioliquids

KZR INiG System /9/ Requirements for certification bodies

KZR INiG System /10/ Guidelines for auditor and conduct of audit

KZR INiG System /11/ Forest biomass

4. Definitions

KZR INiG System/2/ Definitions

5. Description and requirements

5.1. General requirements for the certification body

A certification body office performing the audits must:

- be legally recognised;
- have accreditation of conformity with the ISO/IEC 17021/17065 standard (issued by the national accreditation body, which needs to be affiliated with the IAF);
- carry out audits according to the requirements of the ISO 19011 standard;
- establish at least a 'limited assurance level';
- have access to auditors with competencies as specified by the document KZR INiG/10;
- prove independence and impartiality towards the certified system participants;
- prove compliance with the KZR INiG System requirements.

Certification bodies are obliged to have a documentation management system that addresses each of the following elements:

- general management system documentation (e.g. manual, policies, definition of responsibilities);
- control of documents; control of records;
- management review of management system;
- internal audit covering KZR INiG certification;
- procedures for identification and management of non-conformities; and
- procedures for taking preventive actions to eliminate the causes of potential non-conformities.

Documentation (including documentation of KZR INiG audits carried out at economic operators) shall be kept for a minimum of 5 years, or longer if required by the relevant national authority.

Verification of compliance with the above mentioned requirements is carried out by the System's Administrator before authorisation of a certification body; and also after authorisation, in periodical audit controls (see *KZR INiG System /1/ Description of INiG System of Sustainability Criteria – general rules).*

5.2. Authorisation of the certification body

The certification body defines certification pathway. The pathways are:

1. Biofuels and bioliquids;
2. Biomass fuels;
3. Renewable fuels of non-biological origin;
4. Recycled carbon fuels.

The scope of authority granted to the certification body includes approval, by the System's Administrator, to certify economic operators for conformity with the KZR INiG System requirements. Description of the certification system for sustainable biofuels, biomass fuels and bioliquids production is included in the following documents:

KZR INiG System/	***1***	***/ Description of INiG System of Sustainability Criteria – general rules***
KZR INiG System/	***2***	***/Definitions***
KZR INiG System/	***3***	***/Reference to national legislation***
KZR INiG System/	***4***	***/Land use for raw material production – lands with high carbon stock***
KZR INiG System/	***5***	***/Land use for raw material production – biodiversity***
KZR INiG System/	***6***	***/Land use for raw material production – agricultural land environmental requirements and standards***
KZR INiG System/	***7***	***/ Guidance for proper functioning of mass balance system***
KZR INiG System/	***8***	***/ Guidelines for the determination of the life cycle per unit values of GHG emissions for biofuels, biomass fuels and bioliquids***
KZR INiG System/	***9***	***/Requirements for certification bodies***
KZR INiG System/	***10***	***/Requirements for auditor and conduct of audit***
KZR INiG System/	***11***	***/Forest biomass***

The process for authorisation of a certification body in the KZR INiG System proceeds as follows:

- submission of an application for authorisation (Annex 1). The body applying for authorization must review the documentation from the point of view of conformity with the KZR INiG System requirements, and must provide at least:

    - completed application form;
    - document confirming legal status;
    - a quality manual and/or management system manual;
    - set of procedures dedicated to KZR INiG certification;
    - qualification criteria for auditors employed by the body to carry out audits (*KZR INiG System /10/ Guidelines for auditor and conduct of audit).*

- submission of a list of auditors and technical experts qualified to carry out the assessments;
- evaluation of the submitted documents by the Board of the KZR INiG System;
- on-site audit of the certification body (evaluation of the body's management system; verification of implementation of KZR INiG System procedures), the audit also covers assessment of procedures dedicated to the KZR INiG, IT system which covers supervision over certification processes is also treated as procedures and is a subject of KZR INiG verification;
- if the result of the assessment is positive, issuance of a decision on the authorisation for the certification body, based on defined criteria and positive evaluation. In the case of a negative decision, the applicant is entitled to appeal to the KZR INiG System Council. The Council has 30 days to investigate the appeal;
- monitoring of first audit carried out by the body at the client's;
- final report.

Certification body can be recognized by the KZR INiG for certification for compliance with one or all above mentioned certification pathways.

Certification bodies recognised by the KZR INiG for certification for compliance with RED Directive have to implement RED II requirements, including the auditors competencies before starting RED II certification processes. The readiness to the RED II certification must be announced to the KZR INiG. Correctness of implementation of RED II requirements will be verified according to Internal monitoring during scheduled– audits.

5.3 Internal monitoring - Supervision of certification bodies within the KZR INiG System

Certification bodies (CBs), during the term of authorisation, are subject to supervision. This supervision is a part of KZR INiG internal monitoring (see KZR INiG system/1 point 8).

Internal monitoring – supervision of certification bodies involves:

- periodic witness audits carried out by the KZR INiG. The purpose of the witness audit is to observe and assess audits undertaken by the certification body at the system participant;

- periodic on-site audit. The audit is carried out by the KZR INiG auditors at the certification body's headquarters. The purpose of the audit is evaluation of the management system of the certification body and also of documents generated by the CB during KZR INiG certification processes. Particular attention is paid to reports and checklists, with a view for essential correctness. 4% of finished auditing process rounded up to the nearest integer, but no less than three (or all if a CB did not carry out more than 3 audits) performed by the CB within the last year are a subject of verification, for each certification pathway separately. Sample selection reflects the geographical and feedstock coverage of the finished processes, as well as the level of risk of the economic operators.

Internal CB's procedures ensuring: independency, maintaining staff competence, including participating in obligatory training is subject of verification.

Non-compliance identified during the above mentioned audits are always assessed in view of the risk of introducing non sustainable biomass as sustainable biomass. If the risk is high every case is investigated immediately and appropriate actions are undertaken.

KZR INiG auditors prepare a report from both witness and on-site audit. The report contains among others: identified non-compliance, deadline for next audit and remarks, as well as recommendations concerning preservation or suspension of the authorisation.

Basic frequency of both periodic witness audit and on-site audit is every year. The frequency can be increased or period between subsequent audits can be shortened if identified non-compliance may cause high risk of introducing non sustainable biomass as sustainable. The period can also be extended if there are reasonable basis for it. Findings from compliant procedures (see KZR INiG system/1 point 8), as well as compliance received from third parties (e.g. other EU and outside EU countries, voluntary scheme, governmental and non-governmental organization, etc.) about a serious violation of KZR INiG rules, may be a reason to carry out an extra on-site audit. The decision about an extra audit or increasing frequency is taken by the manager of the Biomass Certification Systems Office, after evaluation of a given case and in consultation with the KZR INiG auditors carrying out the audit at the CB.

For as long as the authorisation of the certification body remains in force, at least one audit (both witness and on-site) has to be performed by the KZR INiG.

Important findings from supervision of certification bodies are always subject of KZR INiG trainings/harmonisation meetings.

5.4. Tasks of an authorised certification body

These include:

- verifying conformity with the KZR INiG System in accordance with the System's documents;
- issuing certificates related to certification of biomass fuels, biofuels and bioliquids;
- maintaining details of operators registered in the KZR INiG System in the database;
- collection and dissemination of data between competent bodies, certification bodies and other databases acknowledged by the competent body, in accordance with the provisions of the Act on personal and commercial data protection.

5.5. Independence of certification bodies

A certification body must prove that when performing the certification process it realizes a policy and has procedures distinctly separating them from all other operations. Thus, certification bodies must prove that they are free from any financial, commercial or other pressures that might influence the results of the certification process.

5.6. Additional requirements

Every System participant needs to be audited in order to receive a certificate.

Economic operators seeking to extend their certification shall undergo re-certification prior to the expiry of the certificate.

Procedures of a control (surveillance) audit are analogous to those of the certification audit.

The first audit is a readiness audit, to assess the auditee’s procedures and awareness of new obligations. In the case of a recertification, not only procedures but also data for the previous period are verified. This applies also in case when a company recertifies after a break in certification or in case when a company changes a certification scheme. In the latter auditor focuses on mass balance and correctness of GHG emission calculations.

For an initial certification audit before participation in a scheme, the auditor shall check the existence and set-up of the mass balance system.

For annual audits thereafter, the auditor shall check at least the following:

- List of all sites that are under the scope of certification. Each site shall have its own mass balance records;
- List of all inputs per site, including description of materials and details of all suppliers;
- List of all outputs per site, including description of materials and details of all customers;
- Conversion factors;
- Mass balance time frame should be transparent, documented and consistent, and an appropriate period of time;
- A sample of calculations (inputs, outputs, conversion factors, and any balances carried forward). All data should be checked against the bookkeeping system;
- Inputs and outputs should be accompanied, where relevant, by a set of sustainability characteristics. Auditors should check that sustainability characteristics have been allocated appropriately. At the end of the mass balance period, the sustainability data carried forward should be equivalent to the physical stock.

KZR INiG specifies additional tips for certification of selected group of entities. The tips are applied irrespective of certification pathway.

Verification of actual GHG emission calculations

In line with the general requirements for conducting audits, auditors verifying the calculation of actual GHG emissions need to have the appropriate specific skills, including relevant experience in this field. Due to the complexity of the task, conducting such a verification solely by on-site audit is challenging. To improve the robustness of the verification procedure, it is therefore required that economic operators make available to the auditors, in advance of the planned audit, all relevant information concerning the calculation of actual GHG emissions. This includes input data and any relevant evidence, information on the emission factors and standard values applied and their reference sources, GHG emission calculations and evidence relating to the application of GHG emission saving credits (e_{ccr}, e_{ccs}, e_{sca}).

5.7. Determination of audit duration

Audit duration depends on the scope of certification and size of the participating economic operator being audited. The certification body determines the audit duration, taking those factors into account. The certification body is obliged to elaborate guidelines to assess audit time, both on site and desk audit.

5.8. Certification process of an economic operator performed by certification bodies

Every economic operator must be audited before the entity is allowed to participate in the KZR INiG System.

To begin the certification procedure, an economic operator submits an application for registration into the KZR INiG System, signs an agreement with the KZR INiG System, defining the obligation of the parties. Next the economic operator receives a unique identification number. The operator selects a certification body and follows its internal procedures. After successfully passing the audit, the economic operator is registered in the KZR INiG System participant list, giving him/her the right to sell biomass/processed biomass/ biofuel/bioliquid under the KZR INiG System framework.

The certification body must define its certification procedures, taking into account the following elements:

1. Registration of the application from the certified participant
2. Evaluation of the economic operator's application
3. Identifying the requirements for a positive certification and other required documents (e.g. guidelines)
4. Actions following acceptance of the application

   A date and place of the audit are determined, and an audit plan is prepared and delivered to the economic operator before the audit.

   Next, the audit is carried out according to the plan;
5. Preparation and conducting of the audit

   During the audit, the auditor uses the checklist of the KZR INiG System. Detailed requirements for approving an audit plan, determining the audit date and appointing a lead auditor and audit team are given in document *KZR INiG System/10/ Guidelines for auditor and conduct of audit*.
6. Preparation of the report on the certification process

   In order to ensure reliable information, an audit report must be prepared after each certification process. The report must contain at least:

   — Contact details of main certified entity (company name and address, details of the designated point of contact);

   — Date of audit;

   — Results of assessments;

   — Non-compliances identified and agreed action plan;

- Identification of all remarks (observations);
- Determination of the scope of the assessment;
- Longitude and latitude coordinates (for farms and plantations certified as single entities);
- Area of certification (for first gathering points, or individually certified farms and plantations);
- Estimated amount of sustainable material that could be harvested annually (for agricultural and forestry supply chains);
- Estimated amount of sustainable material that could be collected annually (for wastes and residues collection points);
- List of site(s) under the scope of certification (name and address);
- Input/ output material(s) (physically) handled by the certified site(s) – classifications should be aligned with Annex IX;
- Estimated amount of sustainable input material used annually (producers of final product only);
- Estimated amount of sustainable final product that could be produced annually (producers of final product only);
- Audit team composition and competency;
- Place(s) of the audit – sites audited (it is important to notice if the place is different than registration office address);
- Audit method (risk assessment and sampling basis);
- GHG data (default, NUTS2 or actual values). For the processing of final biofuels, the auditor shall record the emissions after allocation and the achieved savings;
- If GHG emission value(s) actual calculations were performed, reporting of values is mandatory, in case when a deviation of calculated value from typical value is significant (more than 10 %) explanations of causes of that also shall be recorded;
- Any deviations of the plan;
- Certification to other voluntary schemes or standards;
- Quantities of biomass sold, with certificates proving compliance with KZR INiG System requirements, on a quarterly basis (the last four full quarters). This information must originate from the mass balance system of the certified participating operator. Apply only for companies listed in System KZR INiG/1 point 7 (obliged to quarterly reporting).

The auditor in turn should record, in the auditing report, the emissions occurring at the audited site (for all relevant elements) and if relevant, the achieved savings, in order to document that the calculation was thoroughly verified and understood. If those emissions deviate significantly from typical values, the report should also include information explaining the deviation.

7. Evaluation of the audit documents and issuance of the certificate

The certification body evaluates the audit documents. The set of documents must present comprehensive, exact, concise, and explicit results of the audit.

The certification body shall also ensure that the certification decision is taken by a technical reviewer that was not part of the audit team.

In the case of a positive result of the conformity assessment, the certification body **issues a certificate to the applicant,** valid for one year. The certification body delivers the information to the Biomass Certification Systems Office, where the applicant is entered into the certified participating operators registry of the KZR INiG System.

5.9. Data retention period

Certification bodies are obliged to keep the audit results (reports and other records) and copies of all certificates for at least five years.

5.10. Changes

The System Administrator shall be notified of any changes important for the authorisation of the certification body, without delay.

The System Administrator evaluates these changes to determine whether they affect the certification process and whether the scope of authorisation must be kept or changed.

5.11. The KZR Certificate

The culmination of the procedure is the issuance of a certificate containing at least the following information:

(1) Contact details of main certified entity (company name and address, details of the designated point of contact);

(2) Name of the KZR INiG System Administrator and logo;

(3) Address and registration data of the certification body; registration number of the KZR INiG System;

(4) Unique certificate number or code;

(5) List of site(s) under the scope of certification (name and address);

(6) Participant's number in the KZR INiG System register;

(7) Place and date of issue of the certificate(day/month/year);

(8) Scope(s) of certification and certification pathway(s)[1];

(9) Type of GHG data (default, NUTS2 or actual values);

(10) Validity date (day/month/year);

(11) Stamp and signature of a person authorized to issue the certificate.

Each certificate is issued with an annex being a inseparable part of the certificate. The annex shall contain at least:

- certified locations (city and zip code at least);
- names of certified feedstock, product being a subject of certification.

Certified feedstock means raw material intended for the process e.g. rapeseed, wheat, rapeseed oil, sunflower oil, used cooking oil, biomass fraction of industrial waste, woody chips.

The certificate is valid for one year.

5.12. Withdrawal or suspension of a certificate

The certificate can be withdrawn as a result of an audit carried out by certification body or by KZR INIG auditors (according to KZR INiG internal monitoring) if critical non-conformity(ies) was indicated. If the certificate is withdrawn as a result of the KZR INiG audit, a certification body is informed promptly about that fact and records appropriate information. The company is no longer KZR INiG participants. The certificate can be restored after an audit with positive result.

Suspension of a certificate may be launched both by the KZR INiG and certification body if some provisions of the agreement was violated, but these violations are not classified as non-conformities. The certificate can be restored if condition stated in the decision are met.

Information on the withdrawal, suspension and any other changes of the certificates statuses are published in the KZR INiG website promptly. In case of withdrawing the certificate goods lose their sustainability character. If the certificate is suspended, a company cannot buy/sell

[1] Certification scopes and pathways are listed in the document system KZR INiG/1

goods as sustainable, but is still obliged to supervise mass balance, and goods on stock remain sustainable. Thus the period of suspension is also a subject of verification during the audit.

The KZR INiG communicate to other schemes (and Union database) if certificate holders are suspended or withdrawn by certification body or by the KZR INiG.

5.12.1. Suspension, or withdrawal of recognition of the certification body

Suspension of the approval of a certification body may occur if:

- conditions of the contract have been violated;
- the certification body has not carried out any audit for one year from first obtaining authorization;
- the body no longer has properly qualified audit personnel;
- an audit carried out according to the internal monitoring rules (see point 5.3) found serious violation of the KZR INiG principles, and/or the CB no longer meets the requirements of the KZR INiG system;
- the suspension may reflect the outcome of the internal monitoring (according to KZR INiG System/1 point 8).

Suspension of authorization is for a specified time. During the suspension period, the certification body cannot carry out activities connected with certification under the KZR INiG System. Restoration of the authorization may occur if the conditions specified in the decision on suspension are met before the defined deadline, and verified by the System Administrator.

Withdrawal of authorisation may occur in the case when:

- the authorisation to grant certificates of the KZR INiG System has been blatantly abused;
- the conditions laid down in the decision on suspension of authorisation have not been met before the defined deadline.

The certification body has the right to appeal the decision to revoke its accreditation to the KZR INiG System Council. The Council has 30 days to consider the appeal.

The final decision on the withdrawal of accreditation is openly published.

Validity of authorization of the certification body to operate under the KZR INiG System expires on the expiration date given in the authorisation contract.

6. Changes compared to the previous edition

Date	Issue No.	Section	Previous requirement	Current requirement

7. Annex list:

1. Annex 1 – Application for recertification of authorization, or update of the authorization scope.

.....

(*place, date)*

I. Applicant information:

Name of applicant: .....

Postal code: .....

City: .....

Country: .....

Address (street No.; province): .....

E-mail: .....

II. This application concerns:*

- granting authorisation of a certification body under the KZR INiG System
- recertification of a certification body's authorisation
- updating a certification body's authorisation scope

regarding the certification of biofuels, bioliquids, and biocomponents produced in accordance with the required sustainability criteria.

III. Information on participating operator:

Name of the certification body: .....

Postal code: .....

City: .....

Country: .....

Address (street No.; province): .....

* delete as appropriate

Phone No(s).: .....

Fax: .....

E-mail: .....

Website http:// .....

VAT identification No./Statistical No. .....

Names and position of responsible persons:

Name and surname: .....

Position: .....

Phone No(s).: .....

Fax: .....

E-mail: .....

Contact details to be published on the KZR INiG website:

Name and surname: ……..…

Position: ……..…

Phone number ……..…

e-mail address ……..…

Contact person referred to the KZR INiG matters

Name and surname: ……..…

Position: ……..…

Phone number ……..…

e-mail address ……..…

IV. I confirm the correctness of information included in the application and I declare that:

- I know and accept the rules of functioning of the KZR INiG System, defined in the documents *KZR INiG System/1/ S Description of INiG System of Sustainability Criteria – general rules* and *KZR INiG System/9/ Requirements for certification bodies*, and in documents referred to therein, and I am obliged to observe them;
- I know and accept the obligations of the participating operator after authorisation is granted;
- I will provide the System Administrator (i.e. appointed auditor team, including observers designated by the Board of the KZR INiG System) with access to all relevant information, documents and places, enabling them to conduct an audit with the planned scope, and I will organise monitoring of actions under real conditions, according to KZR INiG System rules, and ensure proper conditions.

.....

(signature and stamp of a person authorised to represent ……..)

To be completed by the KZR INiG

The documentation is complete

or

The documentation needs to completed in the following scope:

Data:

Signature: