# Checklist and templates for conducting internal CoC-audits

This document is not an official FSC document but a document that contains guiding templates and checklists, which the central office of a FSC multisite chain of custody certificate can use and fill out in order to meet several of the certification requirements regarding internal audits in FSC-STD-40-003 V2-1 marked with bold below. The document is developed by FSC Denmark (FSC® F000208).

*5.3.7 The Central Office shall document each Participating Site’s audit in a report covering at minimum the following information:*

**d) Participating Site details (sufficient to identify the site);**

**e) Checklist covering the certification requirements applicable to the Participating Site[[1]](#footnote-2), providing a systematic presentation of findings and demonstrating conformity or nonconformity to each requirement;**

**f) Status of CARs issued by the certification body and/or by the Central Office, including CARs issued during the previous audit and current audit;**

g) Verification of FSC material balance for each Participating Site in accordance with the requirements of FSC-STD-40-004;

**h) Summary of audit conclusions, including the decision on whether or not the site is eligible to be included or remain in the scope of the certificate.**

**Be aware that** this document only provides guidance, it is not normative, and it is based on FSC’s standards. At any times it is each certificate holder’s certification body that evaluates if the checklists and templates in this document, when these are filled out, are sufficient in to meet the criteria marked with bold above. Any certificate holder is free to extend this document so it can cover more certification requirements and also change it as it is, make it shorter etc. FSC Denmark assumes no responsibility for any consequences that organizations may have from using the template.

# 1. The audit team

This list shall contain information about the internal auditor(s), the auditor’s role and qualifications.

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| **Name of auditor** | **Role** | **Qualifications** |
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# 2. Audit overview

This list shall contain information about the sites that have been audited, the date of the audit, the duration of the audit and the name of the auditor for the specific audit. The checklist starting on the next page to be filled out for each site contains information about the result of each audit.

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| **Site:** | **Date:** | **Audit duration (on-site audit time):** | **Name of internal auditor:** |
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# 3. Audit results

This section and its sub sections are filled out after the internal audits have been conducted and after the checklist in section 4 of this document has been filled out. The identified nonconformities (requirements marked as “not met” in the checklist) shall be classified as major or minor or as an observation and correction action requests shall be described (use template in 3.2, 3.3 or 3.4). The classification of nonconformities as either major or minor is done on the basis of the requirements in Annex B in FSC-STD-40-003 V2-1 EN.

## 3.1 Exclusion or suspension of sites

Are there sites which have received one or more major nonconformities (at the first internal audit) and thereby cannot be included in the certification?[[2]](#footnote-3)

Yes  No

If yes, please write the sites below here:

Are there sites which have received five or more major nonconformities (yearly internal audits) and thereby shall be suspended?[[3]](#footnote-4)

Yes  No

If yes, please write the sites below here:

Other comments:

## 3.2 Open nonconformities

Non-Conformity Reports (NCRs) describes the evidence for nonconformities identified at a site during an internal audit and a corrective actions request that must be done to close nonconformities. A NCR also includes the deadline for closing a nonconformity.

Major NCRs issued during initial audit shall be closed prior to inclusion of a site in a certificate. Major NCRs issued during annual internal audits shall be closed within timeline or result in suspension.

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| --- | --- | --- | --- |
| **NCR: number and year:** | **NC grading:** | **Major** | **Minor** |
| **Standard & Requirement:** |  | | |
| **Description of Non-conformance:** | | | |
| [To provide full information about revealed non-conformance and about its relation to above mentioned requirement(s).  To include the reference to specific evidences and to cite any documentary confirmations.  If there are several evidence paragraphs, then to combine them for theirs description.  It is important to have precise details, but shortly described.  When it is needed, to describe spatial scope of non-conformances, as for example, limited local zone or systematic character through all operations. For several chain platforms of chain-of-custody certificate, to specify, if non-conformance was given at a “central office” level or “platforms-members” level; for group chain-of-custody certificates, to specify “Group manager” or “Group member”; for group forest management certificate, to specify “Group enterprise” 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. | | |
| **Conformance deadline** | 12 months from report finalization date  Prior to (re)certification  By the next annual audit  X months from report finalization date (dd/mm/yyyy) | | |
| **Site evidence:** | PEND  [Notice: TM might take a decision to require from Organization to fill this section. Short description of what Organization prepared as evidences for actions taken for correction of prime causes and non-conformances.  When NCR is rose up to major, to save an initial text here, to add new evidences, when it’s applicable, and to use dates in order to distinguish them.] | | |
| **Result of evaluation of documentation:** | PEND  [Auditor conclusions based on evaluation of evidences above. Conclusions should be clearly described adequately to evidences for closing or saving NCR as open.  When NCR is rose up to major, to save an initial text here, to add new evidences, when it’s applicable, and to use dates in order to distinguish them.] | | |
| **NCR Status:** | **OPEN** | | |
| **Comments (optional):** | [Use for reference, when rising the status of NCRs and/or other corresponding comments] | | |

## 3.3 Closed Non-Conformity Reports (NCRs)

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| **NCR: number and year:** | **NC grading:** | **Major** | **Minor** |
| **Standard & Requirement:** |  | | |
| **Description of Non-conformance:** | | | |
| [To provide full information about revealed non-conformance and about its relation to above mentioned requirement(s).  To include the reference to specific evidences and to cite any documentary confirmations.  If there are several evidence paragraphs, then to combine them for theirs description.  It is important to have precise details, but shortly described.  When it is needed, to describe spatial scope of non-conformances, as for example, limited local zone or systematic character through all operations. For several chain platforms of chain-of-custody certificate, to specify, if non-conformance was given at a “central office” level or “platforms-members” level; for group chain-of-custody certificates, to specify “Group manager” or “Group member”; for group forest management certificate, to specify “Group enterprise” 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. | | |
| **Conformance deadline** | 12 months from report finalization date  Prior to (re)certification  By the next annual audit  X months from report finalization date (dd/mm/yyyy) | | |
| **Site evidence:** | PEND  [Notice: TM might take a decision to require from Organization to fill this section. Short description of what Organization prepared as evidences for actions taken for correction of prime causes and non-conformances.  When NCR is rose up to major, to save an initial text here, to add new evidences, when it’s applicable, and to use dates in order to distinguish them.] | | |
| **Result of evaluation of documentation:** | PEND  [Auditor conclusions based on evaluation of evidences above. Conclusions should be clearly described adequately to evidences for closing or saving NCR as open.  When NCR is rose up to major, to save an initial text here, to add new evidences, when it’s applicable, and to use dates in order to distinguish them.] | | |
| **NCR Status:** | **OPEN** | | |
| **Comments (optional):** | [Use for reference, when rising the status of NCRs and/or other corresponding comments] | | |

## 3.4 Observations

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

No observations

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| **OBS number and year:** | **Standard & Requirement:** | FSC-STD-40-004 V3 requirement x |
| **Description of findings leading to observation:** |  | |
| **Observation:** |  | |

# 4. Tjekliste for auditering certificeringskrav for sites

This section is to be used when making internal audits of a site’s compliance with FSC’s CoC-standard. The checklist is based on FSC’s Chain-of-Custody (CoC) Standard ([FSC-STD-40-004 V3](https://dk.fsc.org/dk-dk/presse-og-downloads/standard)). The FSC standard’s numbering is identical to the numbering of the checklists below.

Consider filling out only one checklist for the total number of yearly internal audits instead of filling out one checklist per site that is audited each year. If you use this advice, then the conclusion (yes or no) for each requirement is covering all sites audited. Should an audit of one or more sites lead to a different conclusion compared to the rest of the audited sites for a specific requirement, then this is written in the observation field under the requirement. This advice is ONLY an advice. There may of course be circumstances that makes is more appropriate to fill out site specific checklist or differ from the advice above, and this is always the decision of the certificate holder.

Parts/requirements that are irrelevant can be deleted instead of marked IR. Example of irrelevant sections is for instance when a site does not label products with FSC label in which case the part / requirements regarding labeling requirement can be deleted instead for marking it as IR. But it must be considered if a part/requirement could be relevant in the future, thus deleting a section/requirement may become a disadvantage.

The checklist begins with a description of which employees that were interviews during an audit, which site they work on and what their function is.

**How do you use the checklist?**

To mark that a requirement is fulfilled, then put a tick, write “yes” or alike in the column “Requirement met” next to the actual requirement and vice versa if this is not the case. Is the requirement irrelevant, that write IR or alike.

The white comment fields above each requirement is used to explain how a requirement is fulfilled / not is fulfilled if this information is relevant.

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| **Name of interviewed employee** | **Title and certification responsibility** | **Site** |
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## PART I: Universal requirements

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| CoC management system | **Requirement met** |
| * + 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: |  |
| 1. appoint a management representative who has overall responsibility and authority for the organization’s conformity to all applicable certification requirements; |  |
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| 1. implement and maintain up-to-date documented procedures covering the certification requirements applicable to the scope of the certificate; |  |
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| 1. define the key personnel responsible for the implementation of each procedure; |  |
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| 1. train staff on the up-to-date version of the organization’s procedures to ensure their competence in implementing the CoC management system; |  |
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| 1. 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 the certificate 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. |  |
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| * 1. The organization shall apply the eligibility criteria specified in Part IV to define its eligibility for single, multisite, or group CoC certification. |  |
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| * 1. The organization shall commit to the FSC values as defined in FSC-POL-01-004 *Policy for the Association of Organizations with FSC*. |  |
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| * 1. 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.). |  |
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| * 1. The organization shall adopt[[4]](#footnote-5) and implement a policy statement, or statements, that encompass the FSC core labour requirements. The policy statements shall be made available to stakeholders (i.e. affected and interested stakeholders) and to the organization’s certification body. |  |
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| * 1. The organization shall maintain an up-to-date self-assessment in which it   describes how the organization applies the FSC core labour requirements to its operations. The self-assessment shall be submitted to the organization’s certification body. |  |
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| * 1. 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 FSC-STD-40-004 V3-0 Chain of Custody Certification - 9 of 31 - 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. |  |
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| * 1. 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 the 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 |  |
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| * 1. The organization shall support transaction verification conducted by its certification body and Assurance Services International (ASI), by providing samples of FSC transaction data as requested by the certification body.   *NOTE: Pricing information is not within the scope of transaction verification data disclosure.* |  |
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| * 1. The organization shall support fibre testing conducted by its certification body and ASI by surrendering samples and specimens of materials and products, and information about species composition for verification upon request. |  |
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| * 1. The organization may demonstrate compliance with other certifications schemes as evidence of conformity to Section 7 ‘FSC core labour requirements’.   *NOTE: FSC International will review the compatibility of these schemes with the FSC core labour requirements and the extent of their overlap with requirements in Section 7.* |  |
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| Material sourcing | **Requirement met** |
| * 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. |  |
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| * 1. 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) may support the organization’s conformity to this requirement by sending automatic notifications to the organization in the case of a change in the certificate scope of its suppliers. |  |
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| * 1. The organization shall check the supplier’s sale and 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. |  |
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| * 1. The organization shall ensure that only eligible inputs and the correct material categories are used in FSC product groups as defined in Table B (in [FSC-STD-40-004 V3-0 EN](https://dk.fsc.org/dk-dk/presse-og-downloads/standard)). |  |
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| * 1. Organizations sourcing non-FSC-certified reclaimed material for use in FSC product groups shall conform to the requirements of FSC-STD-40-007. |  |
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| * 1. 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. |  |
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| * 1. 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. |  |
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| * 1. 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. |  |
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| 3 Material handling | **Requirement met** |
| * 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:  1. physical separation of materials; 2. temporal separation of materials; 3. identification of materials. |  |
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| FSC material and products records | **Requirement met** |
| * 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 |  |
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| * 1. 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:  1. inputs: supplier’s sales document number, date, quantities, and material category including the percentage or credit claim (if applicable); 2. outputs: sales document number, date, product description, quantities, FSC claim, and applicable claim period or job order; 3. FSC percentage calculations and FSC credit accounts. |  |
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| * 1. 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. |  |
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| * 1. 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 |  |
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| Sales | **Requirement met** |
| * 1. The organization shall ensure that sales documents (physical or electronic) issued for products sold with FSC claims include the following information:  1. name and contact details of the organization; 2. information to identify the customer, such as name and address of the customer (except for sales to end consumers); 3. date when the document was issued; 4. product name or description; 5. quantity of products sold; 6. the organization’s FSC certificate code associated with FSC-certified products and/or FSC Controlled Wood code associated with FSC Controlled Wood products; 7. a clear indication of the FSC claim for each product item or the total products as specified in Table C (in [FSC-STD-40-004)](https://dk.fsc.org/dk-dk/presse-og-downloads/standard) |  |
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| * 1. 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. |  |
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| * 1. 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. |  |
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| * 1. 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. |  |
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| * 1. 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. |  |
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| * 1. 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 and the customer is FSC-certified. |  |
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| * 1. If the organization is unable to include the FSC claim and/or certificate code in sales or delivery documents (or both), 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:  1. there shall exist clear information linking the supplementary documentation to the sales or delivery documents; 2. there is no risk that the customer will misinterpret which products are or are not FSC-certified in the supplementary documentation; 3. 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. |  |
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| * 1. Organizations that supply custom manufactured FSC products (e.g. woodworkers, building contractors, construction companies) that do not list the FSC-certified products on the sales documents as required by Clause 5.1 may issue supplementary documents to the sales document issued for construction or other related services. The supplementary document shall include the following:  1. reference information sufficient to link the service invoice(s) to the supplementary document; 2. a list of the FSC-certified components used with the related quantities and FSC claims; 3. the certificate code of the organization. |  |
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| * 1. The organization may opt to downgrade an FSC output claim as presented in Figure A (in [FSC-STD-40-004](https://dk.fsc.org/dk-dk/presse-og-downloads/standard)). 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. |  |
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|  | **Requirement met** |
| Compliance with timber legality legislation |  |
| * 1. The organization shall ensure that its FSC-certified and controlled wood products or timber conform to all applicable timber legality legislation. At a minimum, the organization shall:      + - 1. have procedures in place to ensure the import and/or export and commercialization of FSC-certified and controlled wood products by the organization conform to all applicable trade and customs laws[[5]](#footnote-6) (if the organization exports and/or imports FSC products); |  |
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| * + - * 1. 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, as long as the information is accurate and can be correctly associated with each material supplied as FSC certified or FSC Controlled Wood.   **NOTE:** Information on the sub-national regions or concessions of harvest is required where the risk of illegal harvesting between concessions of harvest in a country or sub-national region varies. Any arrangement conferring the right to harvest timber in a defined area is considered a concession of harvest.  **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. |  |
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| * + - * 1. provide proof of compliance with relevant trade and customs laws;         2. 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:**       1. only include pre-consumer reclaimed wood materials that conform to FSC Controlled Wood requirements in accordance with FSC-STD-40-005; **or**       2. 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 d (i) above may apply the requirements for co-products outlined in FSC-STD-40-005. |  |
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| FSC core labour requirements[[6]](#footnote-7) | **Krav opfyldt** |
| * 1. In the application of the FSC core labour requirements, the organization shall give due consideration to the rights and obligations established by national law, while at the same time fulfilling the objectives of the requirements. |  |
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| * 1. The organization shall not use child labour.      + 1. The organization shall not employ workers below the age of 15, or below the minimum age as stated under national, or local laws or regulations, whichever age is higher, except as specified in 7.2.2.        2. In countries where the national law or regulations permit the employment of persons between the ages of 13 to 15 years in light work, such employment should not interfere with schooling nor be harmful to their health or development. Notably, where children are subject to compulsory education laws, they shall work only outside of school hours during normal day-time working hours.        3. No person under the age of 18 is employed in hazardous or heavy work except for the purpose of training within approved national laws and regulations.        4. The organization shall prohibit the worst forms of child labour. |  |
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| * 1. The organization shall eliminate all forms of forced and compulsory labour.      + 1. Employment relationships are voluntary and based on mutual consent, without the threat of a penalty.        2. There is no evidence of any practices indicative of forced or compulsory labour, including, but not limited to, the following:: * physical and sexual violence, * bonded labour, * withholding of wages /including payment of employment fees and or payment of deposit to commence employment, * restriction of mobility/movement, * retention of passport and identity documents, * threats of denunciation to the authorities. |  |
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| * 1. The organization shall ensure that there is no discrimination in employment and occupation.      + 1. Employment and occupation practices are non-discriminatory. |  |
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| * 1. The organization shall respect freedom of association and the effective right to collective bargaining.      + 1. Workers are able to establish or join worker organizations of their own choosing.        2. The organization respects the full freedom of workers’ organizations to draw up their constitutions and rules.        3. The organization respects the rights of workers to engage in lawful activities related to forming, joining or assisting a workers’ organization, or to refrain from doing the same, and will not discriminate or punish workers for exercising these rights.        4. The organization negotiates with lawfully established workers’ organizations and/ or duly selected representatives in good faith and with the best efforts to reach a collective bargaining agreement.        5. Collective bargaining agreements are implemented where they exist. |  |
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## PART II: Control of FSC Claims

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| Etablishment of product groups for the control of FSC-claims | **Requirement met** |
| * 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:  1. belong to the same product type in accordance with FSC-STD-40-004a; 2. are controlled according to the same FSC control system. |  |
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| * 1. The following additional conditions apply for the establishment of product groups under the percentage and/or credit system:  1. 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; 2. 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, except virgin and reclaimed wood fibres that are not equivalent input materials.  **NOTE**: Virgin and reclaimed wood fibres can be combined in the same credit account in the case of products that are made with both materials (mixed fibres). However, for 100% recycled products, the FSC credit shall only be taken from the reclaimed input materials. The same applies to 100% virgin fibre products, where the credits shall only be taken from virgin input materials. |  |
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| * 1. The organization shall maintain an up-to-date list of product groups specifying for each:  1. the product type(s) of the output products in accordance with FSC-STD-40-004a; 2. 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; 3. the species (including scientific and common names), where the species information designates the product characteristics. |  |
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| Transfer system [DELETE THIS SECTION IF THE SITES, THAT ARE AUDITED, DO NOT APPLY THE TRANSFER SYSTEM] | **Requirement met** |
| * 1. For each product group, the organization shall specify claim periods or job orders for which a single FSC claim shall be made. |  |
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| * 1. 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. |  |
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| * 1. 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 (in [FSC-STD-40-004](https://dk.fsc.org/dk-dk/presse-og-downloads/standard)). |  |
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| Percentage system [DELETE THIS SECTION IF THE SITES, THAT ARE AUDITED, DO NOT APPLY THE PERCENTAGE SYSTEM] | **Requirement met** |
| * 1. For each product group, the organization shall specify claim periods or job orders for which a single FSC percentage claim shall be made. |  |
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| * 1. For FSC Mix and FSC Recycled inputs, the organization shall use the percentage claim or credit claim stated on the supplier’s sales or delivery documentation (or both) 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. |  |
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| * 1. The organization shall calculate and record the FSC% for each claim period or job order by using the following formula::   FSC% = QC x 100  QT  FSC% = FSC percentage  QC = Quantity of claim-contributing inputs  QT = Total quantity of forest-based inputs |  |
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| * 1. 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:  1. the percentage calculation shall only be applied to products within the same product group; 2. all sites shall be within the scope of a single or multi-site certificate with a common ownership structure; 3. all sites shall be located within the same country or the Eurozone; 4. all sites shall use the same integrated management software; 5. each site participating in a cross-site percentage calculation shall have an FSC percentage (FSC%) of at least 50%. |  |
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| * 1. For each product group, the organization shall calculate the FSC% based on:  1. the input to the same claim period or job order (single percentage); **or** 2. the input to a specified number of previous claim periods (rolling average percentage). |  |
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| * 1. 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. |  |
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| * 1. 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. |  |
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| * 1. 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. |  |
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| * 1. Organizations applying the FSC percentage in the following claim period according to Clauses 10.7 and 10.8 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. |  |
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| * 1. 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%. |  |
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| Credit system [DELETE THIS SECTION IF THE SITES, THAT ARE AUDITED, DO NOT APPLY THE CREDIT SYSTEM] | **Requirement met** |
| Establishment of credit accounts   * 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. |  |
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| * 1. The organization shall maintain credit accounts of either input materials or output products. |  |
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| * 1. 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:  1. credits shall be shared within the same product group; 2. all sites shall be within the scope of a single or multi-site certificate with a common ownership structure; 3. all sites shall be located within the same country or the Eurozone; 4. all sites shall use the same integrated management software; 5. 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. |  |
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| Credit account administration   * 1. For FSC Mix and/or FSC Recycled inputs, the organization shall use the percentage claim or credit claim stated on the supplier’s documentation 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. |  |
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| * 1. 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). In the context of this Clause, the following criteria define quality:   a) all products that are made of chip and particles of wood are considered as having the same quality;  b) solid wood components are considered as having a higher quality than components of chip and particles of wood;  c) solid hardwood is considered as having higher quality than softwood. |  |
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| * 1. 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). |  |
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| * 1. 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. |  |
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| Sale of outputs with credit claims   * 1. When 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 11.7 and deduct them from the FSC credit account. |  |
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| * 1. The organization shall only sell products with FSC credit claims if there are credits available in the corresponding credit account. |  |
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| * 1. 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. |  |
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## PART III: Supplementary Requirements

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| FSC labelling requirements  [DELETE THIS SECTION, IF THE AUDITED SITES ARE NOT RESPONSIBLE FOR FSC-LABELLING] | **Requirement met** |
| * 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 (in [FSC-STD-40-004](https://dk.fsc.org/dk-dk/presse-og-downloads/standard)). |  |
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| * 1. Only FSC products that are eligible for FSC labelling may be promoted with the FSC trademarks. |  |
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| * 1. Products exclusively made of input materials from small and/or community producers are eligible to carry the FSC Small and Community Label. |  |
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| Outsourcing  [DELETE THIS SECTION, IF THE AUDITED SITES DO NOT OUTSOURCE TASKS RELATED TO THEIR FSC-CERTIFIED PRODUCTS] |  |
| * 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. |  |
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| * 1. 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. |  |
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| * 1. 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. |  |
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| The organization shall establish an outsourcing agreement with each non-FSC-certified contractor, specifying at a minimum that the contractor shall:conform to all applicable certification requirements and the organization’s procedures related to the outsourced activity;not make unauthorized use of the FSC trademarks (e.g. on the contractor’s products or website);not further outsource any processing;accept the right of the organization’s certification body to audit the contractor;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. |  |
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| * 1. The organization shall provide documented procedures to its non-FSC certified contractor(s) that ensure the following:  the material under the contractor’s responsibility shall not be mixed or contaminated with any other material during the outsourced activity;the contractor shall keep records of inputs, outputs, and delivery documentation associated with all material covered by the outsourcing agreement;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. |  |
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| * 1. 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). |  |
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| * 1. The organization shall identify the sales or delivery documents (or both) 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. |  |
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| * 1. 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. |  |
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| * 1. The FSC-certified contractor shall ensure that they have a copy of the invoice(s) from the delivering supplier(s) and, if not identical, from the billing supplier(s) that include(s) information sufficient to link the invoice(s) and related transport documentation to each other.   **NOTE:** Information on prices can be censored. |  |
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| * 1. 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). The output product shall be finished, FSC labelled, and branded with the name, label, or other identifying information of the contracting organization. |  |
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**PART IV: Eligibility Criteria for Single, Multisite, and Group CoC Certification**

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| Eligibility for multi-site CoC certification | **Requirement met** |
| * 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:  1. all participating sites and the organization that holds the certificate are linked through common ownership; **or** 2. 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). |  |
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| * 1. Based on the requirements of Clause 15.1, the following organizations are not eligible for multi-site CoC certification:  1. organizations that do not have authority over the admission or removal of participating sites from the certificate scope; 2. associations; 3. non-profit organizations that have for-profit members. |  |
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| * 1. 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. |  |
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1. The checklist in this document only covers the requirements in FSC’s Chain-of-Custody (CoC) Standard (FSC-STD-40-004 V3-1), except those sections/requirements that are not relevant for FSC-Multisite-certification [↑](#footnote-ref-2)
2. Participating Sites that have received Major CARs during the initial audit by the Central Office shall not be included in the scope of the Multi-site or Group COC Certificate until the Major CARs are closed. [↑](#footnote-ref-3)
3. The occurrence of five (5) or more major nonconformities in a Central Office’s audit shall be considered as a breakdown of the Chain of Custody system and the Participating Site shall immediately be removed from the Multi-site or Group COC certificate. [↑](#footnote-ref-4)
4. May develop a new policy or use an existing one. [↑](#footnote-ref-5)
5. 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-6)
6. Source: FSC report on generic criteria and indicators based on ILO Core Conventions principles (2017). [↑](#footnote-ref-7)