

**Sample**

**FSC™ and PEFC Chain of Custody procedures**

**May 2018**

**Guide**

**How to use this document**

You may use this document for inspiration on how to develop and structure your own company-specific FSC and PEFC Chain of Custody (CoC) procedures. Please be aware that this is a generic, fictional example and that you need to develop your own procedures that are specifically tailored to your company set-up and the scope of your certification.

Please note that the following elements are used throughout the document:

* References to a specific point in the applicable FSC or PEFC Standard are given in parentheses. These will help you to go directly to the relevant part of the Chain of Custody standards and find out why certain sections or elements have been included in the procedures.
* Text in green is not part of the sample procedures, but contains explanatory notes, information and links that can help you understand the standards and FSC/PEFC’s requirements.

**IMPORTANT**

This document is provided by NEPCon as a generic example of Chain of Custody procedures. The company presented in these procedures is fictional and the specific system details are provided merely as examples.

These sample procedures have been designed to help you to comply with the FSC Chain of Custody Standard (FSC-STD-40-004 V3-0) and PEFC’s Chain of Custody Standard (PEFC ST 2002:2013, second edition) by providing an example of how CoC procedures may be structured.

This is a support tool that you may use voluntarily as a basis for developing your own company-specific procedures. It cannot be applied directly. You always need to develop and tailor your own procedures.

Using this document is not mandatory for achieving certification, and does not imply any guarantee or assurance regarding the conformance level of your actual company procedures.

Although we have made an effort to cover all Standard requirements, we do not provide any guarantee as to the completeness of these procedures.

**Please note that the sample procedures in this document cover ONLY THE TRANSFER SYSTEM (not the credit nor percentage systems).**

*NOTE: These sample procedures are provided as inspiration for certificate holders worldwide. Therefore the FSC trademark symbol TM is used throughout this document. In many countries, the registered trademark symbol ® is applicable. You may need to replace the TM used in these sample procedures as part of developing your own company-specific procedures.*

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**FSC™ & PEFC Chain of Custody procedures for Company Ltd**

1. **Introduction to the procedures manual**

In order to ensure our fulfilment of all applicable FSC and PEFC requirements, Company Ltd has compiled this Chain of Custody (CoC) manual. The manual is based on the FSC Chain of Custody standard FSC-STD-40-004 version 3-0, and PEFC Standard PEFC ST 2002:2013, second edition, and it addresses all applicable requirements of these standards. The Production Manager is responsible for the maintenance and correct implementation of this manual (FSC 1.1 a) (PEFC 8.3.1)[[1]](#footnote-1).

This manual is prepared to help our employees to:

* control the flow of materials throughout the reception, processing, packing and shipping processes so that all applicable FSC and PEFC requirements are met; and
* ensure that we meet the requirements of FSC Standard for Chain of Custody Certification FSC-STD-40-004 (version 3-0) and PEFC Standard PEFC ST 2002:2013 (second edition).

1. **Company background**

Company Ltd was established in 2001 and is a medium-sized furniture production company. The total turnover of the company in 2016 was 2.4 million EUR. We employ approximately 50 full-time staff.

Our company facilities include raw material storage, kilns, a sawmill, a planing facility, and final product storage facilities. More information about the company is available in our latest annual report.

1. **Responsibilities (FSC 1.1) (PEFC 8.2)**

The person with overall responsibility and authority for compliance with all applicable FSC and PEFC requirements is the Production Manager (FSC 1.1 a) (PEFC 8.2.1.2). The Production Manager is also responsible for implementing and maintaining up-to-date documented procedures covering the certification requirements applicable to Company Ltd’s certificate scope (FSC 1.1. b) (PEFC 8.2.1.3), and for ensuring the Organisation’s commitment to the FSC values by signing a self-declaration (see **Annex 1**) (FSC 1.3).

Responsibilities for separate areas are specified in each part of the procedures (FSC 1.1 c) (PEFC 8.2.2). Responsibilities are also summarised in the following table:

**Table 1. Responsibilities of staff**

|  |  |  |  |
| --- | --- | --- | --- |
| **Area** | **Responsible** | **Area** | **Responsible** |
| Training and staff awareness | Production Manager | Product labelling  Production of sales waybills | Foreman |
| Supplier validation and material sourcing  Purchasing of raw material  Verification of purchase documents | Purchase Manager | Promotional and off-product use of trademarks  Preparation of sales contracts | Sales Manager |
| Material reception | Foreman | Annual volume summary | Bookkeeper |
| Production and segregation in processing  Product group list | Production Manager | Preparation of sales invoices and shipping documentation | Bookkeeper |
| Volume control and conversion factors | Production Manager | Outsourcing | Production Manager |
| Occupational health and safety | Production Manager | Complaints procedure  Non-conforming products  Transaction verification  Timber legality information | Production Manager |

*Note: The overall responsible person is responsible for any areas not specified in this table.*

1. **Training (FSC 1.1) (PEFC 8.5.1)**

In our company, FSC and PEFC related training is relevant for all full-time employees. Training covering the full CoC system and based on this manual is provided to all staff. Initial training is conducted before initial assessment and additional brief training is conducted once per year, when the results of the external FSC and PEFC audit are available. New staff shall be personally introduced to this manual before they start work at Company Ltd.

The Production Manager is responsible for implementing this training procedure (FSC 1.1 d) (PEFC 8.5.1).

For each training session the date of the training, the list of participants, and a brief overview of the topics covered will be documented. Training of new staff is documented by the employee’s signature and the date of training on a separate staff instruction sheet (FSC 1.1 e) (PEFC 8.4.1).

1. **Records (FSC 1.1) (PEFC 8.4)**

To enable us to effectively monitor the CoC system, we maintain records covering all steps and elements of our CoC system. Records can be available digitally or on paper in Company Ltd. The minimum maintenance time for all records is five (5) years (FSC 1.1 e) (PEFC 8.4.1).

**Table 2. Summary of the records maintained by Company Ltd related to our FSC and PEFC certificate scope**

|  |  |
| --- | --- |
| **Record name** | **Location** |
| Raw material orders | Emails saved on server, in the folder ‘Production’ |
| Purchase waybill, purchase invoice (FSC 2.3) | Digitally stored in the accounting programme |
| List of suppliers (FSC 2.1) | Extracted from the accounting programme |
| Volume information, including conversion factor (FSC 4.1, 4.2) | Extractable from the accounting programme |
| Annual volume summary (FSC 4.4) | Extracted from the accounting programme into Excel and saved in the ‘FSC & PEFC’ folder on the server once per year |
| Production orders | Excel files stored on the server, in the folder ‘Production’ |
| Production work sheets | Entered into Excel based on paper sheets; Excel files are saved on the server, in the folder ‘Production’ |
| Stock inventory (FSC 4.2) | Excel files stored on the server, in the folder ‘Inventory’ |
| Sales invoice (FSC 5.1.) | Digitally stored in the accounting programme |
| Sales waybill (FSC 5.1.) | Digitally stored in the accounting programme |
| Product label types used on products (FSC 11.1) | Sample label designs stored on the server, in the folder ‘Production’ |
| Occupational health and safety (FSC 1.4) | Hard copy stored in the Production Manager’s office and also presented on the message board |
| ***Specific FSC & PEFC documents*** | |
| This document | Digitally stored on the server, in the folder ‘FSC & PEFC’ |
| FSC product group list | Annexed to this document. **Annex 4a** |
| PEFC product group list | Annexed to this document. **Annex 4b** |
| FSC and PEFC training records | Annexed to this document. **Annex 2** |
| FSC and PEFC personnel training instruction sheet | Hard copy stored in the Production Manager’s office |
| FSC trademark usage approvals | Emails saved on the server, in the folder ‘FSC & PEFC’ |
| Outsourcing contract | Stored on the server, in the folder ‘Contracts’. **Annex 5** |
| Company’s Policy for Association with FSC | Saved on the server in the folder ‘FSC & PEFC’; also available on our company website. **Annex 1** |

1. **Occupational health and safety (FSC 1.4) (PEFC section 9)**

The Production Manager is responsible for securing occupational health and safety at Company Ltd.

Company Ltd has established procedures for ensuring occupational health and safety. A hard copy is stored in the Production Manager’s office and is also presented on the message board.

Company Ltd has a training plan covering occupational health and safety. All new workers are trained in the company’s established health and safety policy during their orientation, and additional training is conducted as the need arises. Training records are maintained for at least five (5) years.

1. **Procedure for handling complaints (FSC 1.5) (PEFC 8.7)**

Company Ltd shall ensure that complaints received regarding our conformity to the requirements applicable to the scope of our CoC certificate are adequately considered, including the following:

1. acknowledge receipt of the complaint to the complainant within two (2) weeks of receiving the complaint;
2. investigate the complaint and specify, within three (3) months, our proposed actions in response to the complaint. If more time is needed to complete the investigation, the complainant and Company Ltd’s Certification Body shall be notified;
3. take appropriate actions with respect to complaints and any deficiencies found in processes that affect conformity to the certification requirements;
4. notify the complainant and our Certification Body when the complaint is considered to be successfully addressed and closed.
5. **Non-conforming products (FSC 1.6)**

***Purpose of this procedure:*** To ensure correct handling of non-conforming products.

***Definition of non-conforming product:*** Product or material labelled with FSC trademarks or registered or sold with an FSC claim, for which an organisation is unable to demonstrate that it complies with FSC eligibility requirements for making claims and/or for using the FSC on-product labels.

***Points of action***

In case non-conforming products are discovered in storage or production facilities, we will take the following actions:

1. Immediately remove any on-product FSC claims.
2. Register the products as non-certified.
3. Immediately stop any sales of non-conforming products accompanied by FSC claims.

In case non-conforming products have been sold with an FSC claim (i.e. the non-conforming products were detected after sale and delivery), we will take the following actions:

1. Notify our Certification Body and all directly affected customers in writing within five (5) business days of the non-conforming product identification, and maintain records of that notice;
2. Notify our Certification Body of this action.

Once immediate actions have been taken as described above, we will take the following actions:

1. Analyse causes for the occurrence of non-conforming products.
2. Take appropriate action to prevent re-occurrence.
3. Cooperate with our Certification Body in order to allow our Certification Body to confirm that appropriate actions were taken to correct the non-conformity.
4. **Transaction verification (FSC 1.7)**

We will support transaction verification conducted by our Certification Body and Accreditation Services International (ASI), by providing samples of FSC transaction data as requested by the Certification Body.

1. **Material sourcing (FSC section 2) (PEFC 4.2)**

The Purchase Manager is responsible for purchasing of raw material, for verifying the validity and scope of the supplier’s FSC and/or PEFC certificate, and for verifying purchase documents (FSC 1.1 c).

Company Ltd purchases material with the following claims for its FSC and PEFC production (FSC 2.4) (see also **Annex 4a and 4b**):

FSC 100%

FSC Mix Credit

XX% PEFC Certified

**The full list of potential FSC claims used in the FSC system\*:**

\*\*FSC 100%

\*\*FSC Mix Credit

FSC Mix XX%

FSC Recycled XX%

FSC Recycled Credit

FSC Controlled Wood (from FSC-certified suppliers)

Controlled material (from own control system)

Non-controlled, non-certified material

**Company Ltd uses only the categories marked with \*\* in our FSC production.**

*\*The above box text is not part of the sample procedures, but rather adds explanatory material to help with the understanding of the FSC standard and requirements.*

Raw material is ordered based on the estimated need of material, which can be extracted from sales contracts. The Sales Manager, who prepares sales contracts in Excel, will mark ‘FSC certified’ or ‘PEFC certified’ in the Comments field if the buyer wants the material to be FSC or PEFC certified.

The Purchase Manager is responsible for preparing purchase orders for raw material. If certified material is needed, the following statement is marked in the purchase order: ‘Ordered material must be FSC 100% or FSC Mix Credit’ or ‘Ordered material must be minimum 70% PEFC Certified’ (FSC 2.4) (PEFC 4.1.1).

Before preparing the purchase order – and, in addition, on a regular basis every third month – the Purchase Manager must confirm that the supplier has a valid FSC and/or PEFC certificate. This is done via the FSC database (<http://info.fsc.org/>) or the PEFC database (<https://www.pefc.org/find-certified/certified-certificates>). It shall also be verified that the supplier has the right to sell the type of material being ordered (the certificate scope can be checked through the ‘Products’ information). The Purchase Manager keeps a time-stamped ‘screen shot’ of the database as evidence that the verification occurred. (FSC 2.2) (PEFC 4.2.2)

Before purchasing PEFC certified material, we must ensure that we have obtained a copy of the supplier's PEFC certificate. The certificate can be found on the supplier's website or by contacting the supplier's sales department (PEFC 4.2.1).

1. **Incoming materials & stocks (FSC section 2.3, 3.1, 4.2) (PEFC 4.1)**

The Foreman on duty is responsible for receiving incoming material and checking appropriate information on the associated delivery documentation including purchase waybills.

The Production Assistant is responsible for entering the correct volumes in the accounting programme and for checking that the invoices match the delivery documents (FSC 1.1. c, 2.3).

The materials are delivered by trucks to our warehouse where the Foreman receives it. When material is delivered as certified, the Foreman shall check the following (FSC 2.3) (PEFC 4.1.2):

* The material category is indicated on delivery documentation as either FSC 100%, FSC Mix Credit or XX% PEFC Certified (minimum 70%).
* The correct certificate registration code of the supplier is included on the delivery documentation (e.g. NC-COC-123456). Correct codes of the suppliers can be checked in the certified supplier lists (see **Annex 3a and 3b**).
* The quantities and material type of the supplied material corresponds to the raw material purchase order and to the information on the delivery documentation.

If it is clear that the material is certified and corresponds with the ordered material – i.e. it meets the criteria listed above - the Foreman will see the material unloaded to the appropriate storage area, and he will attach a sticker with the letters ‘FSC’ or ‘PEFC’ to all certified pallets so that certified material is clearly distinguishable. We do not segregate FSC 100% and FSC Mix Credit materials because we use the lowest claim, FSC Mix Credit (FSC 3.1, 5.9, 8.3), but we do ensure that FSC and PEFC materials are kept separate (FSC 3.1) (PEFC 6.2.1.2).

If any of the conditions mentioned in the points above are not fulfilled, the material **cannot** be accepted as certified and is not labelled with internal FSC or PEFC labels. If the supplier has labelled the material as certified, such labels shall then also be removed to avoid confusion (FSC 3.1).

At the end of each workday, the Foreman takes the delivery documentation including purchase waybills to the office, where the Production Assistant registers the received material in the accounting programme so that it is added to the existing stock. When we receive an invoice, the Production Assistant shall check that the invoice contains the information shown above. If any information is missing, the material **cannot** be used as certified and corresponding corrections need to be made physically on material pallets and in the accounting programme.

1. **Material handling and transfer system implementation (FSC sections 3 and 8) (PEFC 6.2)**

Company Ltd uses the transfer system to produce FSC-certified products, and the physical separation method to produce PEFC-certified products. We keep all materials to be used for FSC production physically separate from PEFC and/or non-certified materials throughout reception, processing, packing and shipping.

The Production Manager, who prepares production orders, is responsible for ensuring that these documents are clearly marked ‘FSC’ or ‘PEFC’, if the material has been ordered and must be produced as FSC or PEFC certified.

It is the responsibility of the Foreman to ensure that only certified materials are used for orders of certified products.

At the end of each workday, the volumes of raw material used for production are added up. The Production Manager deducts these volumes from the raw material stock in the accounting programme.

Certified material is always processed separately (in separate pallets or at separate times) from non-certified material.

After the first processing stage, a green tracking label with the letters ‘FSC’ or ‘PEFC’ is attached to the pallet. This ensures that FSC and PEFC certified material is always clearly distinguishable during production.

It is the responsibility of all staff to ensure that no non-certified material is mixed with certified material, i.e. for orders where green tracking labels are used. (Note that it is acceptable to use FSC or PEFC certified material to produce non-certified products.)

Because we always sell FSC-certified products as FSC Mix Credit, it is permissible to mix together FSC 100% and FSC Mix Credit material (FSC 8.3).

When a product is ready, the tracking label is taken by the relevant production worker to the Production Manager, who enters the final product details in the ‘final product stock’ in the accounting programme (FSC 4.2).

1. **Volume control (FSC section 4) (PEFC 8.4.1)**

The Production Manager assumes overall responsibility for volume control. The Bookkeeper is responsible for preparing a correct annual volume summary (1.1 c).

**The Production Manager is responsible for the following:**

* Received volumes, based on delivery documentation, are recorded under ‘raw material stock’ in the accounting programme (FSC 4.2) (PEFC 8.4.1).
* Volumes used for production are recorded daily by the Production Manager based on the production work sheets. These volumes are subtracted from the raw material stock in the programme (FSC 4.2) (PEFC 8.4.1).
* When a product is ready, final product details are entered in the ‘final product stock’ in the accounting programme, based on production work sheets (FSC 4.2) (PEFC 8.4.1).
* Updating the conversion factor calculations, at least once every quarter, based on the volume records of the past six (6) months. The conversion factor shall be calculated in the following manner: conversion factor = final products produced during the month / raw materials used for production. We calculate the conversion factor for the total production process (FSC 4.1).
* At least every quarter, the Production Manager shall check that the volume of certified final products sold corresponds with the raw material purchased and used for production, taking into consideration the conversion factor (FSC 4.2) (PEFC 8.4.1).

**The Bookkeeper is in charge of the following:**

* After material has been loaded for delivery to the buyer and the sales invoice has been issued, the product volumes are subtracted from final product stock (FSC 4.2) (PEFC 8.4.1).
* Purchased and sold material can be filtered out in the accounting programme based on seller/buyer, FSC or PEFC certified / non-certified status of material, and/or any time period.

For all certified material, Company Ltd uses separate accounting codes starting with the letter F for FSC certified material and P for PEFC certified material. In this way it is always possible to separate and identify certified material from non-certified material in the accounting programme (FSC 4.2).

Volumes of purchased FSC or PEFC raw material, with FSC or PEFC claims included in the delivery documents and purchase invoices, can be extracted from the programme at any time by filtering for the letter F or P in the accounting code (FSC 4.2) (PEFC 8.4.1).

Each January, the Bookkeeper shall prepare an annual volume summary relating to the past 12 months, where the following volumes are summarised for each calendar year and shown for each supplier or buyer: volumes received; volumes used for production; remaining raw material volumes in stock; products sold; final products still in stock. The summary is sent to the Production Manager, who sends this information to our Certification Body prior to the audit (FSC 4.4).

1. **Sales and delivery (FSC section 5) (PEFC section 7.1)**

All products that we sell as certified are sold with the claim ‘FSC Mix Credit’ or ‘70% PEFC Certified’. Thus the sales claim is always same (FSC 5.1) (PEFC 7.1.3).

When material is loaded onto the truck to be delivered to the buyer, the Foreman prepares a sales waybill. Transport documents covering certified products include Company Ltd’s FSC or PEFC certification code and the claim ‘FSC Mix Credit’ or ‘70% PEFC Certified’. This information is automatically generated on the sales invoice via the accounting programme when the correct type of certified product is selected (FSC 5.1) (PEFC 7.1.3).

A copy of the sales waybill is given to the Bookkeeper, who prepares a sales invoice according to the waybill. Company Ltd invoices covering certified material include the following information (FSC 5.1) (PEFC 7.1.3):

1. Name and contact details of Company Ltd – this information is permanently included in the invoice template.
2. Name and address of the customer – the specific buyer is selected from the accounting programme.
3. Date when the invoice was issued – this is entered by the Bookkeeper.
4. Description of the product – the same product code is selected as on the sales waybill.
5. Quantity of the products sold – entered by the Bookkeeper based on the sales waybill.
6. Company Ltd’s FSC or PEFC certificate code – the code appears automatically if the sales invoice template for certified material is selected.
7. An FSC or PEFC claim (for example ‘FSC Mix Credit’) – the claim is tied to the product and the correct claim appears automatically when specific certified product types are selected from the accounting programme.

Each sales waybill and invoice may cover only exclusively certified or exclusively non-certified material. If both types of material are shipped to a customer, separate sales documents are prepared for certified and non-certified material. Material is always identifiable based on FSC or PEFC labels, and pallet numbers shown on the waybill.

1. **Access to information required by timber legality legislation (FSC section 6.1 b)**

***Purpose of this procedure:*** To ensure that information on origin and species is available and can be provided to customers.

***Points of action:***

**Purchasing:**

1. When purchasing FSC certified material or FSC Controlled Wood products, we request suppliers to provide information on species and country of harvest. In case the same trade name may cover different scientific names, the scientific name shall be used.
2. We require suppliers to inform us immediately in case species or country of harvest changes.
3. We communicate these requirements to suppliers directly and also in agreements.

**Record keeping and client communication:**

1. We record the information on species and country of harvest in the inventory.
2. We register information about all species and all countries of origin in case products contain several species or material from different countries.

**Sales:**

1. We include information on species and country of harvest in the order confirmation.
2. We inform customers immediately in case of changes in species composition or country of harvest for any specific product.
3. **Trade and customs laws (FSC section 6.1 a)**

**Purpose of this procedure:** To ensure compliance with all applicable trade and customs laws when importing or exporting products with FSC claim.

**Points of action:**

**Importing products:**

1. If possible, we will avoid purchasing products through companies located in [countries considered as tax havens](http://www.ethicalconsumer.org/ethicalcampaigns/taxjusticecampaign/taxhavenlist.aspx) and being involved in other financial transactions which support tax fraud in the country where the products are manufactured. In cases where trading through countries considered as tax havens cannot be avoided, we will check if this is a violation of the trade legislation in the country of our supplier.
2. We check that products are classified correctly in terms of qualities, species and quantities on official customs documents. If not, we take action to get the customs declaration corrected.
3. Products must be legally exported from the exporting country. We will check the legislation of the country of export.
4. We verify that there is evidence of customs fees having been paid.
5. If any timber species contained in a product is included in the CITES list of endangered tree species, we will check that there is a valid CITES licence.
6. If the export country has an EU endorsed Timber Legality Assurance System (TLAS) under the FLEGT programme, then the product shall be accompanied by a valid FLEGT licence. We will check the validity of the FLEGT licence.

**Exporting products:**

1. We will not engage in trading through companies located in [countries considered as tax havens](http://www.ethicalconsumer.org/ethicalcampaigns/taxjusticecampaign/taxhavenlist.aspx) or other financial transactions with the aim at avoiding legally applicable taxes and fees.
2. We ensure that products are correctly classified on official customs documents in terms of qualities, species and quantities.
3. We export only products that can be legally exported.
4. We ensure timely payment of all applicable export fees and other customs related fees.
5. If any timber species contained in a product is included in the CITES list of endangered tree species, we will obtain a valid CITES licence covering the delivery.
6. Export from countries with an endorsed FLEGT TLAS system to EU: The products shall be accompanied by a valid FLEGT licence.
7. **Product groups (FSC section 7) (PEFC 6.3.2)**

We have prepared a Product Group List according to FSC requirements; see **Annex 4a**. The Product Group List describes which products we can produce as certified, and specifies what products our certificate covers. All products that we sell as FSC certified are sold with the claim ‘FSC Mix Credit’, thus the sales claim is always same (FSC 5.1). The Product Group List is helpful for our staff, customers, suppliers and any other interested party to understand what is included in our FSC system (FSC 7.1, 7.3).

We have prepared a Product Group List according to PEFC requirements; see **Annex 4b**. The Product Group List describes which products we can produce as certified, and specifies what products our certificate covers. The Product Group List is helpful for our staff, customers, suppliers and any other interested party to understand what is included in our PEFC system (PEFC 6.3.2).

The Production Manager is responsible for keeping the product group lists up-to-date, and for making them publicly available on our website (FSC 7.3).

1. **FSC trademark use (FSC section 11)**

**The FSC trademarks are:**

1. **The FSC logo**
2. **The name Forest Stewardship Council**™
3. **The initials ‘FSC’**
4. **‘Forests For All Forever’ – full mark**
5. **´Forests For All Forever’ – logo with text mark**

**The following procedures cover all four trademarks:**

Company Ltd uses FSC trademarks on product labels, and they may also be used for promotion of certified materials. The person responsible for the use of FSC trademarks is the Sales Manager (FSC 1.1 c).

Before using any FSC trademark, we will prepare a project in accordance with standard FSC-STD-50-001 and we will submit the design of the trademark use to the Certification Body for approval. This also applies to materials (such as a press release, website) that do not include the FSC logo, but only the name FSC or Forest Stewardship Council.

**(NB! Alternatively to sending each design for approval at the certification body a trademark use management system can be implanted)**

Company Ltd shall reproduce the FSC on-product and off-product labels using our unique trademark licence code in the space specified in the graphic design of the FSC labels.

FSC labels shall not be used on-product together with the logos, names or other identifying marks of other forest management conformity assessment schemes.

For on-product labelling, the responsible person shall ensure that the FSC label is clearly visible on the product.

On-product labelling applies only to material which is purchased with one of the following claims included on the invoice and delivery notes (FSC 2.4, Table B):

|  |  |
| --- | --- |
| **FSC claims for the outputs** | **FSC label** |
| FSC 100% | FSC 100% |
| FSC Mix percentage of at least 70% | FSC Mix |
| FSC Mix Credit | FSC Mix |
| FSC Recycled wood – percentage of at least 70% post-consumer reclaimed | FSC Recycled |
| FSC Recycled paper – no threshold applies | FSC Recycled |
| FSC Recycled Credit | FSC Recycled |

As Company Ltd sells all material as FSC Mix Credit, we only use the label ‘FSC Mix’.

All trademark approvals shall be retained for minimum five (5) years.

The relevant Certification Body contact person for obtaining logo approval is: [name], [e-mail address].

The unique FSC trademark licence code of Company Ltd is:

**FSC**™ **CXXXXXX / FSC**® **CXXXXXX**

**Trademark management system**

Our organisation is implementing our own Trademark management system, to ensure that all trademarks are approved before being published.

Our system only covers off-product use where Mr. Jensen has overall responsibility and authority for the organization’s conformity and the contact with NEPCon regarding trademark use.

Mr. Nielsen and Ms. Hansen have been trained in the on FSC trademark use and act as our internal approvers. Their knowledge was confirmed and approved by NEPCon.

They will be issuing internal approvals based on this management system. Also Mr. Jensen will provide annual trainings on the up-to-date version of our procedures to ensure the competence when implementing the trademark use management system.

The procedure for having new TMK off-product use approved is:

* Send an email with the design attached to Mr. Nielsen and/or Ms. Hansen
* Then Mr. Nielsen and/or Ms. Hansen will look at it and send an email back to you
  + The email subject will be:

Approval no (3 digits) CoC TMK ddmmyy

* All our approvals are saved in a folder (FSC TMK approvals) in our IT system and kept for minimum 5 years.

Prior to each new use of the on-product FSC trademarks, Mr. Jensen will ensure the trademark use is approved externally by our certification body NEPCon.

**(NB: Prior to the use of an internal control system, the organization shall demonstrate a good understanding of the requirements in question by submitting a sufficient number of consecutive correct approval requests to the certification body for each type of intended use (e.g. organizations controlling both labelling and promotion shall submit requests for each). It is at the discretion of the certification body to determine when the organization has demonstrated a good record of submissions. Please note that the online FSC Trademark Training Course for Certificate Holders is recommended**

**To be able to use a Trademark use management system the Organization shall have standard FSC-STD-50-001 v 2.0 under certificate scope. The system, with all the conditions specified in Annex A of the standard, shall be approved by the certification body before the organization may start using it)**

1. **PEFC trademark use (PEFC section 7.2)**

Company Ltd uses PEFC trademarks on PEFC certified products, and they may also be used for promotion of certified materials. The person responsible for the use of PEFC trademarks is the Sales Manager.

Company Ltd shall reproduce the PEFC on-product and off-product labels using our unique trademark licence code in the space specified in the graphic design of the PEFC label.

PEFC labels shall not be used on-product together with the logos, names or other identifying marks of other forest management conformity assessment schemes.

For on-product labelling, the responsible person shall ensure that the PEFC label is clearly visible on the product.

On-product labelling applies only to material which is purchased with the following claim included on the invoice and delivery notes:

XX% PEFC Certified (minimum 70%)

1. **Annual external FSC and PEFC audit**

Prior to the annual external FSC and PEFC audit, the following documentation is prepared and submitted to our Certification Body contact person, at the latest three (3) days prior to the agreed audit date:

* Updated FSC and PEFC procedure (this document)
* Updated documentation for executed training (**Annex 2**)
* Updated supplier lists (**Annex 3a and 3b**)
* Annual volume summary, which at a minimum covers the following information, compiled per FSC product group, product type and material category:
* Input purchased/received
* Input used for production (if applicable)
* Input material still in stock
* Outputs sold
* Output material still in stock
* Outsourcing agreements (if applicable)
* List of subcontractors with FSC and/or PEFC certified production (if applicable)

1. **Internal PEFC audit (PEFC 8.6)**

The Production Manager is responsible for conducting an annual internal audit of the CoC system.

At a minimum, the following details must be audited:

* Sampling of incoming delivery notes and invoices since last internal/external audit – Checking correct use of PEFC CoC Code and Claim according to supplier list and product group schedule
* Sampling of outgoing delivery notes and invoices since last internal/external audit – Checking correct use of PEFC CoC Code and Claim according to materials purchased
* Interviews of staff involved in the CoC system, ensuring that all relevant staff have knowledge of and understand the procedures relevant to their area of responsibility

A summary from the internal audit is prepared (see **Annex 4**), including details such as:

* Internal auditor’s name
* Date of the audit
* Names and functions of staff interviewed
* Conclusion – including a description of Non-Conformity Reports (NCRs) and observations
* List of corrective actions implemented to address NCRs
* Management signature

1. **PEFC Due Diligence System (PEFC section 5)**

We are required to implement a Due Diligence System (DDS), according to the requirements of the PEFC Standard (please see the description below).

* We accept only PEFC-certified materials as inputs to PEFC product groups, which is why a risk evaluation is not required.
* We must secure access to information on country of origin and species.
* Suppliers must sign an agreement declaring that this information will be provided if needed.

NB: Information on species and country of origin does not necessarily have to be exact for each delivery. It is sufficient if we have access to information on the potential country of origin and species included in the products.

PEFC does not allow us to use or sell wood which can be suspected to originate from illegal sources, unless documentation allowing us to classify the wood as having Negligible risk has been verified (PEFC or FSC certified).

NB: This requirement applies not only to our PEFC product groups covered by our certificate, but applies to all wood-based materials handled within our company.

If a third party raises suspicion against us regarding our supplier not being in compliance with legal requirements and other aspects of controversial sources, these accusations will be investigated and, if found valid, a (re)evaluation of the risk will be made OR the supplier will be excluded from delivering PEFC certified materials.

In case of reasonable suspicion, any materials previously excluded from risk evaluation will be evaluated according to the requirements of the standard, or will be excluded as inputs in PEFC product groups.

# Annex 1: Company Policy for Association with FSC

|  |
| --- |
| **Self-Declaration** regarding FSC-POL-01-004  (Policy for the Association of Organizations with FSC)  The signing Organizationis associated with the Forest Stewardship CouncilTM A.C., Oaxaca, Mexico, or one of its subsidiaries or affiliates (hereinafter: FSC) by being either a member of or having a contractual relationship with FSC.  Hereby the signing Organization explicitlystates that it has read and understood the “Policy for the Association of Organizations with FSC” as published under [www.fsc.org](http://www.fsc.org). This policy stipulates FSC’s position with regards to unacceptable activities by organizations and individuals which already are or would like to be associated with FSC as well as the mechanism for disassociation.  In light of the above, the Organizationexplicitly agrees currently and in the future, as long as the relationship with FSC exists, not to be directly or indirectly involved in the following unacceptable activities:   1. Illegal logging or the trade in illegal wood or forest products; 2. Violation of traditional and human rights in forestry operations; 3. Destruction of high conservation values in forestry operations; 4. Significant conversion of forests to plantations or non-forest use; 5. Introduction of genetically modified organisms in forestry operations; 6. Violation of any of the ILO Core Conventions as defined in the ILO Declaration on Fundamental Principles and Rights at Work. |

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City, Date

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For the Organization

(Include the full name of the organization and representative, authorized signature and, if applicable, the organization’s stamp)

# Annex 2: Documentation for training of staff

The following members of staff have received training related to FSC and PEFC certification as well as these Chain of Custody procedures:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Name** | **Job title and function** | **Topic of the training** | **Training date** | **Name of the trainer/instructor** |
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# Annex 3a: FSC Supplier List

This list is verified every 3 months at <http://info.fsc.org>

Time-stamped ‘screen shots’ from <http://info.fsc.org> may be used for compiling and confirming the details on the supplier list.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Supplier**  (Name and address) | **Product type**  (Description of the product) | **Material category**  (FSC 100%, FSC Recycled Credit, FSC Recycled XX%, FSC Mix Credit or FSC Mix XX%) | **FSC CoC code** | **Date of latest verification** |
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# Annex 3b: PEFC Supplier List

This list is verified every 3 months at <http://register.pefc.cz/search1.asp>

|  |  |  |  |
| --- | --- | --- | --- |
| **Supplier**  (Name and address) | **Product type**  (Description of the product) | **PEFC CoC code** | **Date of latest verification** |
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# Annex 4a: FSC Product Group List

Date:

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| --- | --- | --- | --- | --- | --- | --- |
| **FSC Product Group**  (Description of the product) | **Product Type and Code**  (in accordance with FSC-STD-40-004) | **Sales FSC Claim** | **Species**  (scientific and trade name) | **Input Material FSC Claim** | **Control System for FSC Claim** | **Sites** |
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Please note that some columns have a Drop-Down menu – all you need to do is to make the right choice.

# Annex 4b: PEFC Product Group List

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **PEFC Product Group**  (description of the product) | **Product Type & Code**  (see list on following page) | **Output PEFC Category** | **Species**  (choose from drop-down menu) | **Input PEFC Category(ies)** | **Control System for  PEFC Claims** | **Sites** |
| Wood for construction | 03020  Sawn wood |  |  |  |  |  |
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\*See PEFC product types and categories in the list below.

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| --- | --- | --- | --- |
| **Code** | **Product categories** | | |
| **01000** | **Roundwood** |  |  |
| 01010 |  | Sawlogs and veneer logs |  |
| 01020 |  | Pulpwood |  |
| 01030 |  | Chips and particles |  |
| 01040 |  | Wood residues |  |
| 01050 |  | Other industrial roundwood |  |
| **02000** | **Fuelwood and charcoal** |  |  |
| 02010 |  | Fuelwood (incl. chips, residues, pellets, brickets, etc.) |  |
| 02020 |  | Charcoal |  |
| **03000** | **Sawnwood and sleepers** |  |  |
| 03010 |  | Railway sleepers |  |
| 03020 |  | Sawnwood |  |
| **04000** | **Engineered wood products** |  |  |
| 04010 |  | Laminated Lumber Products |  |
| 04020 |  | Finger Jointed Lumber |  |
| 04030 |  | Glue Laminated Products (Glulam) |  |
| 04040 |  | Laminated Veneer Lumber (LVL) |  |
| 04050 |  | Parallel Strand Lumber (PSL) |  |
| 04060 |  | I-Joists / I-Beams |  |
| 04070 |  | Trusses & Engineered Panels |  |
| 04080 |  | Other |  |
| **05000** | **Wood based panels** |  |  |
| 05010 |  | Veneer sheets |  |
| 05020 |  | Plywood |  |
| 05030 |  | Particle board |  |
| 05031 |  |  | OSB |
| 05032 |  |  | Other particle board |
| 05040 |  | Fibreboard |  |
| 05041 |  |  | MDF |
| 05042 |  |  | HDF |
| 05043 |  |  | Softboard |
| 05043 |  |  | Hardboard |
| 05044 |  |  | Insulating board |
| **06000** | **Pulp** |  |  |
| 06010 |  | Mechanical |  |
| 06020 |  | Semichemical |  |
| 06030 |  | Dissolving |  |
| 06040 |  | Chemical |  |
| 06041 |  |  | Unbleached sulphite pulp |
| 06042 |  |  | Bleached sulphite pulp |
| 06043 |  |  | Unbleached sulphate (kraft) pulp |
| 06044 |  |  | Bleached sulphate (kraft) pulp |
| 06050 |  | Recovered paper |  |
| **07000** | **Paper and paper board** |  |  |
| 07010 |  | Graphic papers |  |
| 07011 |  |  | Newsprint |
| 07012 |  |  | Uncoated mechanical |
| 07013 |  |  | Uncoated woodfree |
| 07014 |  |  | Coated papers |
| 07020 |  | Household and sanitary paper |  |
| 07030 |  | Packaging materials |  |
| 07031 |  |  | Case materials |
| 07032 |  |  | Folding boxboards |
| 07033 |  |  | Wrapping papers |
| 07034 |  |  | Other papers mainly for packaging |
| 07040 |  | Other paper and paperboard |  |
| 07050 |  | Converted paper products |  |
| 07060 |  | Printed matter |  |
| **08000** | **Wood manufacturers** |  |  |
| 08010 |  | Packaging, cable drums, pallets |  |
| 08011 |  |  | Packaging and crates |
| 08012 |  |  | Cable drums |
| 08013 |  |  | Pallets |
| 08020 |  | Furniture |  |
| 08030 |  | Builders carpentry |  |
| 08031 |  |  | Windows |
| 08032 |  |  | Doors |
| 08033 |  |  | Shingles and shakes |
| 08034 |  |  | Floors |
| 08035 |  |  | Others |
| 08040 |  | Decorative wood |  |
| 08050 |  | Tools and turned wood |  |
| 08051 |  |  | Tools |
| 08052 |  |  | Children toys |
| 08053 |  |  | Sport goods |
| 08054 |  |  | Musical instruments |
| 08055 |  |  | Other |
| 08060 |  | Other |  |
| **09000** | **Exterior products** |  |  |
| 09010 |  | Buildings and their parts |  |
| 09020 |  | Garden Furniture/Outdoor Products |  |
| 09021 |  |  | Garden furniture |
| 09022 |  |  | Playground equipment |
| 09023 |  |  | Decking |
| 09030 |  | Other |  |
| **11000** | **Cork and cork products** |  | |
| 11010 |  | Natural cork and cork waste |  |
| 11020 |  | Cork manufactures |  |
| **12000** | **Energy** |  |  |
| **13000** | **Non-wood products** |  |  |
| **14000** | **Other** |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| **List of species** | | | |
| 1 | Coniferous | All woods derived from trees classified botanically as Gymnospermae - e.g. fir (Abies), parana pine (Araucaria), deodar (Cedrus), ginkgo (Ginkgo), larch (Larix), spruce (Picea), pine, chir, kail (Pinus), etc. These are generally referred to as softwoods. | |
| 2 | Non-coniferous tropical | All woods derived from trees classified botanically as Angiospermae - e.g., maple (Acer), alder (Alnus), ebony (Diospyros), beech (Fagus), lignum vitae (Guiaicum), poplar (Populus), oak (Quercus), sal (Shorea), teak (Tectona), casuarina (Casuarina), etc. These are generally referred to as broadleaved or hardwoods. | Non-coniferous woods originating from tropical countries. |
| 3 | Non-coniferous other | Non-coniferous woods originating from countries other than tropical. |
| 4 | Not specified | | |

# Annex 5: FSC and PEFC outsourcing agreement

**Outsourcing agreement for companies covered by Chain of Custody certification**

Companies covered by a Chain of Custody (CoC) certification are entitled to process and resell FSC and PEFC certified wood and wood-based products with an FSC or PEFC claim. There may be situations where certified companies need to outsource to subcontractors certain services that are part of the manufacturing of certified products. CoC-certified companies may undertake such outsourcing subject to a written agreement between the certified company and the subcontractor (see the agreement form below).

**Certified company (name) :** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Certificate number (CoC code) :** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

As a CoC-certified company, we hereby agree to the following terms for outsourcing the processing and/or handling of FSC and/or PEFC certified products:

* All certified products sent to the subcontractor must be clearly marked as certified (e.g. paint, pallet labels, etc.) and all accompanying documents (order forms, packing lists, delivery notes, etc.) must clearly state that the delivered items are certified.
* The certified products remain the property of the certified company while the products are processed/handled by a non-certified party.
* It must be ensured that only the certified products delivered to the subcontractor are included in the outsourced production, and that the subcontractor does not allow non-certified wood to be included in the production.
* It must be ensured that the subcontractor is fully aware of the conditions stated in this agreement.
* The annual report on certified production must describe the time and place of outsourced production and document the volumes shipped to and received from the subcontractor.
* The annual internal PEFC audit also includes the activities of subcontractors.
* A copy of this agreement must be sent to NEPCon.

**Company representative (name): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Date and signature:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_­­­­­­­­­­­­­­­\_\_\_\_\_\_\_\_\_\_

**Subcontractor (name) :** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Address :** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Postcode and town :** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

As subcontractors, we agree that the processing of certified products is subject to the following conditions:

* It must be ensured that only the certified products supplied by the above-mentioned certified company are included in the outsourced production (unless otherwise agreed between the organizations), and that no non-certified wood is used in the production.
* It must be ensured that only the certified products supplied by the above-mentioned certified company are processed and returned as certified goods (unless otherwise agreed between the organizations).
* FSC/PEFC certified raw materials used in the outsourced production must be invoiced to the certified company like other FSC/PEFC sales (description of material, volume, subcontractor’s FSC or PEFC CoC Code and FSC or PEFC material category).
* All certified products returned to the certified company must be clearly marked as certified (e.g. paint, pallet labels, etc.) and all accompanying documents (packing lists, delivery notes, etc.) must clearly state that the delivered items are certified.
* Tasks must not be further outsourced to other subcontractors.
* All outsourcing processes are delivered under our own approved FSC/PEFC CoC system (Only relevant if the subcontractor is FSC/PEFC CoC certified).
* Relevant information must be disclosed to NEPCon upon request.
* When FSC/PEFC labelling is part of the outsourcing agreement, the organisation's FSC/PEFC licence code is used.

**Subcontractor representative (name):** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Date and signature:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

# Annex 6a: List of FSC subcontractors

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Subcontractor** | **Address** | **Contact person** | **Contact details** | **CoC-code (if applicable)** |
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# Annex 6b: List of PEFC subcontractors

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| --- | --- | --- | --- | --- |
| **Subcontractor** | **Address** | **Contact person** | **Contact details** | **CoC-code (if applicable)** |
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# Annex 7: Internal audit report

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| --- | --- | --- | --- |
| Audit date | XX-XX-XXXX | Name of internal auditor |  |
| Conclusion | | (Were any non-conformances found in the CoC system?) | |
| Interviews | | (Name and function of interviewed staff members) | |
| Documentation | | (Which documents were reviewed?) | |

|  |  |
| --- | --- |
| NCR number: | XX-2017 |
| Description of Non-conformance and related documentation/evidence: | |
| (Describe form and scope of the observed non-conformance) | |
| Corrective Action Request: | (Which corrective actions have been implemented to close the non-conformance, and what has been done to ensure that the error does not occur again?) |
| NCR conformance deadline: |  |
| Comments (optional): |  |





**www.nepcon.org**

**About NEPCon**

NEPCon (Nature Economy and People Connected) is an international non-profit organisation that works to build capacity and commitment for mainstreaming sustainability. For over 20 years, we have worked to foster sustainable land use and responsible trade in forest commodities. We do this through innovation projects, capacity building and sustainability services.

We are accredited certifiers for sustainability schemes such as FSC, PEFC, RSPO and SBP. We offer Chain of Custody certification according to the SAN / Rainforest Alliance Standard. We also certify to our own LegalSource™ and Carbon Footprint Management standards. A self-managing division of NEPCon promotes and delivers our certification services. Surplus from certification activities supports NEPCon’s non-profit activities.

NEPCon is recognised by the EU as a Monitoring Organisation under the EU Timber Regulation.

**Contact**

NEPCon OÜ

Filosoofi 31 l Tartu 50108 l Estonia

info@nepcon.org l www.nepcon.org

Phone: +372 7 380 723 l CVR: 10835645

Or the NEPCon head office’s contact details

FSC™ A000535 | PEFC/09-44-02

1. Please note that numbers in parentheses used throughout this document refer directly to the requirements included in the FSC and PEFC standards. [↑](#footnote-ref-1)