



CROSSWALK FOR DUE DILIGENCE SYSTEM EVALUATION

Alignment between Due Diligence System evaluation in
FSC-STD-01-004 V1-0 and FSC-STD-20-011 V4-2



Title:	Crosswalk for Due Diligence System Evaluation
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Responsible program:	Chain of Custody and Controlled Wood
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Objective of document:	This crosswalk document provides an outline of the alignment in the DDS evaluation requirements between < FSC-STD-01-004 V1-0 FSC Regulatory Module > and < FSC-STD-20-011 V4-2 Chain of Custody Evaluations >.

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INTRODUCTION

<FSC-STD-20-011 V4-2 Chain of Custody Evaluations> provides requirements to be followed by FSC-accredited certification bodies (CBs) when auditing CoC organizations against applicable requirements of the FSC normative framework. Section 6 of the standard specifies the requirements for the evaluation of controlled wood according to <FSC-STD-40-005 V3-1 Requirements for Sourcing FSC Controlled Wood Standard>.

<FSC-STD-01-004 V1-0 FSC Regulatory Module> is a voluntary module to assist certificate holders in aligning their practices with the requirements of Regulation (EU) 2023/1115 (EUDR). Section 10 of this standard specifies the additional accreditation requirements to be followed by CBs for evaluating CoC organizations that apply the module.

The FSC Regulatory Module is strongly based on the existing controlled wood (CW) requirements, i.e., due diligence system (DDS). The evaluation of the FSC Regulatory Module, therefore, requires similar competencies to those required for CoC-CW.

FSC provides this crosswalk document outlining the alignment of the DDS evaluation requirements mainly between Section 10 of the FSC Regulatory Module and Section 6 of <FSC-STD-20-011 V4-2 Chain of Custody Evaluations>. Some of the DDS evaluation requirements in the FSC Regulatory Module have a general application, therefore Section 8 of the FSC Regulatory Module is also captured in this document. Reporting requirements in the Chain of Custody Evaluations standard are captured in Section 12.

NOTE: To facilitate the identification of changes between the requirements of the two standards, the relevant text is underlined.

This is a non-normative document, and CBs are not required to implement it to demonstrate conformity to the applicable FSC requirements.

FORMS TO EXPRESS THE LEVEL OF ALIGNMENT

Within the scope of this document, the alignment is classified as following:

Aligned: The requirement in <FSC-STD-01-004 V1-0 FSC Regulatory Module> is fully aligned with the corresponding requirement in <FSC-STD-20-011 V4-2 Chain of Custody Evaluations>.

Partially aligned: The requirement in <FSC-STD-01-004 V1-0 FSC Regulatory Module> is not fully aligned or has a different context from the corresponding requirement in <FSC-STD-20-011 V4-2 Chain of Custody Evaluations>.

Exceeds: The requirement in <FSC-STD-01-004 V1-0 FSC Regulatory Module> has no corresponding requirement in <FSC-STD-20-011 V4-2 Chain of Custody Evaluations>.

Further specified: The requirement in <FSC-STD-01-004 V1-0 FSC Regulatory Module> goes beyond the corresponding requirement in <FSC-STD-20-011 V4-2 Chain of Custody Evaluations>, due to specificities of the EUDR and/or the FSC Regulatory Module.

FSC-STD-01-004		FSC-STD-20-011		Alignment	Observations
8.1	EVALUATION OF THE ORGANIZATION'S DUE DILIGENCE SYSTEM		Evaluation of the organization's due diligence system		
8.1.1	The certification body shall design and implement a system for evaluating the relevance, effectiveness, and adequacy of the due diligence system (DDS), according to the scope and scale of the organization's operation. The certification body shall specify and justify in its system the means of verification of risk assessments and <u>mitigation</u> measures established by the organization, including, but not limited to:	6.2	The certification body shall design and implement a system for evaluating the relevance, effectiveness, and adequacy of the DDS, according to the scope and scale of the organization's operation. The certification body shall specify and justify in its system the means of verification of risk assessments and control measures established by the organization, including, but not limited to:	Aligned	
8.1.1 a)	a mechanism for verifying risk designations against available sources of information and applicable requirements;	6.2 a)	a mechanism for verifying risk designations against available sources of information and applicable requirements;	Aligned	
8.1.1 b)	corroborating evidence provided by the organization with independent sources when possible.	6.2 c)	corroborating evidence provided by the organization with independent sources when possible.	Aligned	
8.1.2	The certification body shall evaluate whether the DDS has been implemented as designed and in accordance with all applicable requirements and any additional guidance provided or approved by the FSC.	6.3	The certification body shall evaluate whether the DDS has been implemented as designed and in accordance with all applicable requirements and any additional guidance provided or approved by the FSC <u>Performance and Standards Unit</u> .	Aligned	
10.4	EVALUATION OF THE ORGANIZATION'S DUE DILIGENCE SYSTEM UNDER CHAIN OF CUSTODY		Evaluation of the organization's due diligence system		
	General requirements		General requirements		
10.4.1	The certification body shall verify whether information on material and supply chains allows the organization to:	6.5	The certification body shall verify whether information on material and supply chains allows the organization to:	Aligned	
10.4.1 a)	confirm the origin of the material <u>to the plot of land</u> ;	6.5 a)	confirm the origin of the material;	Further specified	
10.4.1 b)	conduct a risk assessment related to the origin of the material;	6.5 b)	conduct a <u>robust</u> risk assessment related to the origin of the material;	Aligned	The term 'robust' could be considered subjective, therefore has been avoided.

FSC-STD-01-004		FSC-STD-20-011		Alignment	Observations
10.4.1 c)	conduct a risk assessment related to mixing material with non-negligible inputs in supply chains;	6.5 c)	conduct a robust risk assessment related to mixing material with nonnegligible inputs in supply chains;	Aligned	
10.4.1 d)	develop and implement control measures mitigating or avoiding the risk(s) ;	6.5 d)	develop and implement adequate control measures;	Further specified	
10.4.1 e)	review and, if necessary, revise the DDS to ensure its relevance, effectiveness, or adequacy.	6.5 e)	review and, if necessary, revise the DDS to ensure its relevance, effectiveness, or adequacy.	Aligned	
10.4.1	NOTE: This includes verification of whether the organization has enforced its suppliers to notify it of any changes affecting risk designation or mitigation.	6.5	NOTE: This includes verification of whether the organization has enforced its suppliers to notify it of any changes affecting risk designation or mitigation.	Aligned	
10.4.2	All records used for evaluating the DDS shall be sampled at random. When selecting documents for sampling, the certification body shall not be guided or influenced by staff of the organization.	6.4	All records used for evaluating the DDS shall be sampled at random. When selecting documents for sampling, the certification body shall not be guided or influenced by staff of the organization.	Aligned	
10.4.3	The certification body shall specify and justify the sampling rate of data, including, but not limited to:			Exceeds	
10.4.3 a)	history of nonconformities;			Exceeds	
10.4.3 b)	any information received by the organization and/or the certification body that would point to a risk of nonconformity;			Exceeds	
10.4.3 c)	complexity and length of supply chains;			Exceeds	
10.4.3 d)	participation in a fully verified supply chain.			Exceeds	
10.4.3	NOTE: The history of nonconformities refers not only to those in the scope of the FSC Regulatory Module, but also to the organization's management control, including the identified critical control points.			Exceeds	

FSC-STD-01-004		FSC-STD-20-011		Alignment	Observations
10.4.4	The certification body shall verify the accuracy of the data used to support the organization's due diligence and shall determine additional means of verification when there's a risk of nonconformity with the certification requirements.			Exceeds	
10.4.4	NOTE: Field verification (audits at the forest level and on-site verification of suppliers/sub-suppliers) may be necessary to verify the accuracy of the data.	6.2 b)	field verification with a scope and sampling pool relevant for the DDS under evaluation. The sampling pool shall be sufficient to confirm mitigation of risk related to origin and risk of mixing of material with non-eligible inputs;	Partially aligned	The FSC Regulatory Module does not set field verification as a default, therefore the requirement is less prescriptive.
10.4.5	<u>Except for FSC 100% input materials</u> , the certification body shall approve the organization's DDS for the existing supply area, and/or extended to new supply areas, covering the risk assessment process <u>for the risk of origin and the risk of mixing</u> , risk designation, <u>and corresponding mitigation measures (where applicable)</u> .	6.12	The certification body shall approve a risk assessment conducted by the organization for its existing supply area, and/or extended to new supply areas, if the risk assessment process and risk designation <u>meet the applicable requirements</u> .	Further specified	Exemption for FSC 100% (not applicable in FSC-STD-40-005). Approval at the level of the DDS in general (not only the risk assessment). Further specified for both risk levels (origin and mixing).
10.4.6	The certification body shall approve a reviewed and revised DDS where there is a change in the risk designation from non-negligible to negligible risk, whether or not at the annual evaluation.				
	<i>Risk assessment related to origin</i>		Risk assessment related to origin		
10.4.7	The certification body shall verify the correct use of applicable FSC Risk Assessment(s).	6.8	The certification body shall verify the correct use of applicable FSC risk assessments.	Aligned	
10.4.8	The certification body shall verify whether the organization's risk assessment and risk designations are adequate and justified, including whether:	6.10	The certification body shall verify whether the organization's risk assessment and risk designations are adequate and justified, including whether:	Aligned	
10.4.8 a)	the risk assessment follows all applicable requirements of <u><FSC-PRO-60-006b V2-0 Risk Assessment Framework></u> ;	6.10 i.	the risk assessment follows all applicable requirements;	Further specified	
10.4.8 b)	the sources of information used are independent, objective, and sufficient to justify risk designation;	6.10 ii.	the sources of information used are independent, objective, and sufficient to justify risk designation;	Aligned	

FSC-STD-01-004		FSC-STD-20-011		Alignment	Observations
		6.10 ix.	the risk designation is justified with evidence by using independent and objective sources of information.		
10.4.8 c)	the <u>geopolitical</u> scale of the assessment is adequate to the supply area(s);	6.10 iii.	the geographic scale of the assessment is adequate to the supply area(s);	Aligned	
10.4.8 d)	the risk designation is justified and verifiable based on sources used;	6.10 iv.	the risk designation is justified and verifiable based on sources used <u>in the risk assessment</u> ;	Aligned	The Clause 100.4.8 already refers to the 'risk assessment'.
10.4.8 e)	the risk specification includes sufficient information to allow the development of adequate <u>mitigation</u> measures.	6.10 v.	the risk specification includes sufficient information to allow the development of adequate control measures;	Aligned	
10.4.9	The certification body shall verify whether the organization has reviewed <u>and revised</u> its risk assessment where necessary, to ensure the continued correctness and relevance.	6.11	The certification body shall verify whether the organization has reviewed the continued correctness and relevance of its risk assessment and made revisions where necessary.	Further specified	
	<i>Risk assessment related to mixing material</i>		<i>Risk assessment related to mixing material</i>		
10.4.10	The certification body shall verify whether the risk assessment related to the mixing of material with non- <u>negligible</u> inputs during transport, processing, and storage before the material reaches the organization is adequate to the scope of the DDS and justified.	6.16	The certification body shall verify whether the risk assessment related to the mixing of material with non-eligible inputs during transport, processing, and storage before the material reaches the organization is adequate to the scope of the DDS and justified.	Aligned	
	Evaluation of risk mitigation		Evaluation of risk mitigation		
10.4.11	The certification body shall verify the implementation <u>and the adequacy of mitigation</u> measures, including:	6.17	The certification body shall verify the implementation of control measures, including:	Further specified	
		6.18	The certification body shall verify the adequacy of control measures, including:		
10.4.11 a)	a sample of each type of control measure for each type of risk identified in the DDS. The sampling rate shall be established and justified by the certification body according to the scope of the DDS;	6.18 a)	a sample of each type of control measure for each type of risk identified in the DDS. The sampling rate shall be established and justified by the certification body according to the scope of the DDS;	Aligned	

FSC-STD-01-004		FSC-STD-20-011		Alignment	Observations
10.4.11 b)	results of internal and external audits by the organization;	6.18 c)	results of internal and external audits by the organization;	Aligned	
10.4.11 c)	comments, complaints, appeals, substantiated concerns , and any information received by the certification body;	6.18 e)	comments, complaints, and appeals received by the certification body;	Further specified	
10.4.11 d)	the process of review and revision of the DDS by the organization.	6.18 f)	the process of review and revision of the DDS by the organization.	Aligned	
10.5	REPORTING REQUIREMENTS	12	Reporting requirements		
10.5.3	The certification body shall describe the evaluation of the FSC Regulatory Module requirements, including the following as a minimum:				
10.5.3 a)	description of the DDS;	Tabl 7 a) e B	Description of the DDS, including supplier structure for each participating site: i. exact number of suppliers and approximate or exact number of sub-suppliers; ii. supplier type: e.g. primary, secondary; iii. average length of the non-FSC-certified supply chain(s); iv. risk of mixing with non-eligible inputs.		
10.5.3 b)	information made publicly available by the organization, or references to such (according to Section 4.12 of this standard). This information shall be available for the period of validity of the certificate;	Tabl 7 b) e B	Information made publicly available by the organization, or references to such (according to Section 6 of FSC-STD-40-005). This information shall be available for the period of validity of the certificate.	Aligned	
10.5.3 c)	information about who has developed the DDS or elements of it, including whether the DDS was developed by an external party;	Tabl 7 e) e B	Information about who has developed the DDS or elements of it, including whether the DDS was developed by an external party.	Aligned	
10.5.3 d)	brief summary of the risk mitigation measures applied by the organization, where applicable;			Exceeds	

FSC-STD-01-004		FSC-STD-20-011		Alignment	Observations
10.5.3 e)	brief summary of findings from field verification(s) (including audits at the forest level and on-site verification of suppliers in the supply chain), with justification for the sampling rate applied, <u>where applicable</u> .	Tabl 7 g) e B	Brief summary of findings from field verification(s) (including audits at the forest level and on-site verification of suppliers in the supply chain), with justification for the sampling rate applied <u>in any type of field verification of the DDS</u> .	Aligned	



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