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USER GUIDE: RISK ASSESSMENT TEMPLATE

INTRODUCTION

This Risk Assessment Template is based on the Risk Assessment Framework, FSC-PRO-60-006b. The purpose of this template is to ensure that all the information required to conform with this procedure is collected in a systematic way.

This document guides you on how to fill out Risk Assessment templates, rather than the contents of the procedure itself. However, the two are closely connected. Be sure to check out the copy of FSC-PRO-60-006b [Risk Assessment Framework](#).

Risk Assessments are not new for FSC, as they build on our existing Controlled Wood Framework. The recent update bridges the gap with EUDR through the addition of a few indicators. While in number there may be more indicators, each indicator is simplified, allowing for a more systematic and structured approach to assessing risk.

USERS:

The risk assessment template is designed for several groups of users – therefore, some fields in the Risk Assessment Template are highly customizable. There are two templates that we've developed – [a main risk assessment template](#) and a [simplified template](#), depending on who is filling the risk assessment template out.

Main Risk Assessment template:

Process leads for the development/revision of a FSC Risk Assessment through a major (chamber balanced working group) or centralized type of process are responsible for filling out the template. In the case of centralized type of process, the process lead is a representative designated by FSC International or by partner organizations (the “Responsible Organization”) participating in the [Risk Information Alliance](#) and may have the support of a country specialist. In the case of a major process, the process lead can be FSC Network Partner or FSC Regional Office.

Certificate holders are to fill out their own extended company risk assessment with this template when conducting their own risk assessments for the purposes of conforming with FSC-STD-40-005 [Requirements for Sourcing Controlled Wood](#) in countries where there is no available FSC Risk Assessment. This also includes those sourcing Controlled Wood and conforming with [FSC Regulatory Module](#).

Simplified Template:

Forest Management and Chain of Custody (FSC 100%) certificate holders who are conducting Extended Company Risk Assessments (ECRA) and are seeking to demonstrate conformity with [FSC Regulatory Module](#) for the purposes of using their FSC Certification to support compliance with EUDR. In these cases, they will use the simplified template provided by FSC, which provides a largely pre-filled assessment of risk based on certification status.

CONNECTION TO EUDR

Compliance with the EUDR requires the submission of a good deal of information related to risk. According to the EUDR, (49) “operators should establish and implement due diligence systems. Those due diligence systems should include three elements, namely information requirements, risk assessment and risk mitigation measures, complemented by reporting obligations. The due diligence systems should be designed to provide access to information about the sources and suppliers of the commodities and products being placed on the market, including information demonstrating that the absence of deforestation and forest degradation and legality requirements are fulfilled.”

The Risk Assessment Template is a tool to support compiling these three components – information collection, risk assessment, and risk mitigation measures.

SYSTEM REQUIREMENTS

Office 365 is recommended. For users of older versions of Excel, a different version is available – however, it does not have the full functionality of the version.

Macros must be enabled. When the file is first opened, you may receive a pop-up notification asking if content should be enabled. Click ‘enable’ or ‘yes’. You may also wish to save the Risk Assessment file as a ‘Trusted Document’.

Enabling macros allows you to use the handy features in the Excel, like the dropdown menus that link information in the different sheets in this workbook. But in case you run into issues, the Excel 97-2003 version provides another way to create a risk assessment, with nearly (but not quite) all the functionality of the newer version.



In the future, an online platform called “FSC Risk Hub” will allow users to upload information filled out in the Risk Assessment template directly, edit entries, and upload geographic data (among other features). Stay tuned for further developments.

FILLING OUT THE RISK ASSESSMENT TEMPLATE

The Risk Assessment Template is divided into different sheets, each requesting different kinds of information that together make up a completed risk assessment. For example, below, we have Indicators and Thresholds, Country Overview, Geopolitical Scale, References, Experts, Legislation, Assessment of Indicators and Risk Mitigation. The information is collected in this way to ensure the systematic collection of the different kinds of information required by the Risk Assessment framework.

The first several sheets contain reference information, which don’t need to be filled out and are useful as tools for completing the risk assessment. There are spaces for narrative descriptions of the scope and country context, like in the Country Overview and Supply Chain tab. The “Assessment of Indicators” sheet is a central part of this workbook, drawing on information gathered in other tabs to make an assessment of the risk as it relates to each indicator. Sometimes, the information between sheets is linked, reducing the need to enter in the same information in multiple places.

The kinds of information entered depends on the column or cell. Sometimes, like in the Supply Chain tab, cells require you to enter text into them; others require a selection of an option from a dropdown menu. Occasionally, like in the Assessment of Indicators tab, one dropdown selection depends on the other. Always work from left to right filling out each row.

If an option does not suit your case, select “Other”, and be sure to provide additional details in the columns provided for additional commentary. If “not applicable” is entered for a risk indicator that is within the scope outlined in the Country Overview tab, be sure to provide justification in the final column.

The instructions for each cell can be accessed by hovering your mouse over the column headings in each sheet in the workbook, or can be referenced in the sections below.

Risk indicator	Risk conclusion	Geopolitical scale
14. Development and maintenance of infrastructure activities comply with applicable codes and standards for the protection of environmental values.	Non-negligible risk	Province X, Province Y

GUIDE TO THE SHEETS

INDICATORS AND THRESHOLDS TAB

The Indicators and Thresholds sheet is a reference section – you don’t have to fill it in, as it only includes the risk indicators and thresholds mentioned in the procedure here for your easy reference.

The indicators are what the whole risk assessment is structured around – there are several categories of indicators covering risk across multiple areas. You can sort through these different indicator categories by using the slicer at the top of the sheet, which acts like a filter. To select multiple entries, select the icon on the left. To remove all filters, click the icon on the right.

For example, under Land Use and Management, Indicator 01 is listed here, along with its associated risk thresholds. Risk thresholds are ways of qualifying the risk – in addition to just saying whether risk is “negligible” or “non-negligible: risk thresholds provide a way for understanding the nature of the risk.

Indicator Category		
Conversion and forest degradation	Corruption and document or data falsification	
Due diligence and due care	Genetically modified organisms	
Health and safety	High Conservation Values	
Human and labour rights	Land Use and Management	
Management activities and environmental protection	Taxes and Fees	
Third parties rights	Trade and transport	

Indicator Category	Indicators	Risk Threshold
Land Use and Management	01. Land tenure rights are secured and registered according to legal requirements.	1.1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof; 1.2. Violations of identified laws are not efficiently followed up on by the relevant entities; 1.3. Violations of identified laws are not followed up by preventive actions taken by the relevant entities.

Each indicator is evaluated based on the information provided in the rest of the workbook, and assessed for the relative risk (as either “negligible” or “non-negligible”). Then, for each “non-negligible” risk, a risk threshold is selected.

The Indicators and Thresholds tab displays the different risk indicators and their associated risk thresholds. A completed risk assessment will evaluate each of these indicators (or a subset of these indicators), determining if risk is negligible or non-negligible, and if it is non-negligible, selecting the appropriate risk threshold.

A determination of the risk threshold, and whether it is negligible or non-negligible, is based on knowledge of the overall picture of risk for the specified scope and country context.

On the right, you’ll see that each indicator is color coded, depending on its overlap with EUDR. This may be particularly useful for those users who are primarily concerned with EUDR compliance.

The procedure states that “The assessment shall be developed based on a combination of public sources of information and consultations with experts and stakeholders during the risk assessment process. Information obtained on-site may be included” (Clause 11.2.). In the other sheets of this workbook, all of these different sources of information will be entered in a systematic way for each indicator being assessed – this will be discussed later. For now, it’s important to note that some recommended sources for information already vetted and compiled by FSC are listed here for reference as well.

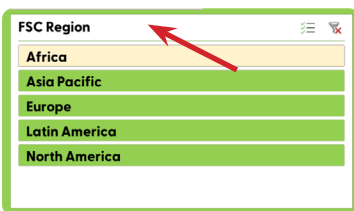
The **Recommended Sources tab** provides a non-exhaustive list of suggested resources developed by FSC PSU for filling out a risk assessment. These information sources are sorted by FSC region and by theme, providing recommended sources for assessing risk according to different topics.

COUNTRY OVERVIEW AND SUPPLY CHAIN TABS

These tabs are for providing background information, specifying the scope, and contextual details of the region or country being assessed.

A full overview consists of providing details about the country in terms of land use, ownership, management and tenure, legality, sustainability issues, among others. The entries in these sheets should be short descriptive texts that explain the picture of risk within the country. Note that a shorter summary is also required – just include the most relevant or important aspects to highlight here.

The **Recommended Sources tab** is navigable by selecting an FSC region and then selecting one or more themes. Select the icon with the checkmark to select multiple options, and select the icon with the crossed out filter to remove filters.



🔍 COLUMNS: COUNTRY OVERVIEW

- Geographical scope (country/countries): Country or countries where the risk assessment is being carried out. For companies or certificate holders, this could be a list of several countries from which commodities are sourced.
- Subnational geographic scope (N/A if not applicable): If only a part of a country is being assessed, please indicate that scope here (for example, a region). If not applicable, simply enter “N/A”
- Commodities Impacted (from EUDR Annex 1/FSC Product Classification): If the risk of a certain subset of commodities is being assessed, then those commodities should be indicated here. A product classification – either from the EUDR itself, or from the FSC Product Classification standard (FSC-STD-40-004a).
- Indicator Coverage: Some risk assessments may be completed only for an individual indicator, or a subset of indicators. Please indicate here one of the following options: All indicators, single indicator, or group of indicators.
- Specific Indicators (if applicable): If ‘single indicator’ or ‘group of indicators’ is selected above, specify which indicators (by number) are being assessed. If all indicators are being assessed, leave blank.

A full overview consists of providing details about the country in terms of land use, ownership, management and tenure, legality, sustainability issues, among others. The entries in these sheets should be short descriptive texts that explain the picture of risk within the country. Note that a shorter summary is also required – just include the most relevant or important aspects to highlight here.

🏠 SUPPLY CHAIN AND TRANSPARENCY

This section is concerned with the structure of the sector in order to understand in greater detail the transparency and traceability of wood products through supply chains. Please provide a long form description (approximately 200-300 words, or more if applicable) of the general picture of transparency and traceability.



In the yellow box at the top, a more detailed prompt is provided, listing several considerations for formulating an answer.

Supply chain transparency and traceability

This section is concerned with the structure of the sector in order to understand in greater detail the **transparency and traceability of wood products through supply chains**. Please provide a long form description (approximately 200-300 words, or more if applicable) describing the general picture of transparency and traceability of supply chain in the country (or countries) listed in the ‘Country Overview’ tab.

This description should contain explanations of how the trade and supply chain is typically managed.

Key questions to consider when assessing risks associated with supply chains are whether:

- Supply chain mapping is particularly difficult in the country, either due to lack of transparency and/or frequent information gaps in traceability;
- Cross-border (national, sub-national) trade and transport adds risk that material has been traded illegally. For example, this might include material illegally harvested in one country and imported to the country under assessment, where the legal origin of the material is not verified or evaluated;
- Entities exist (and are a common in the sector) which frequently inhibit transparency and traceability of the products through supply chains. Examples include some forms of auctions, spot markets, etc.;
- There is an elevated occurrence of false declarations of origin and/or species;
- There is an elevated occurrence of falsification of documentation within the sector; and/or.
- Trade and administrative practices are inhibiting the availability of information on the traceability of products

SOURCE TYPES AND GEOPOLITICAL SCALE TABS

Clauses 12.1 and 12.2 of the Procedure require the determination of geopolitical scale and establishment of source types relevant for the area under assessment. Effectively, what this means is establishing the units – by geography and by source type – by which you will evaluate the risk for each of the indicators being assessed. These tabs are places to customize the Risk Assessment to your own country context, and where you will record the groups that define both the types of sources of the commodities and the different geopolitical scales present within the country or region.

GEOPOLITICAL SCALE

Geopolitical scales should be selected in ways that are relevant to assessing risk – for example, by using existing state or political boundaries. For example, some states in a country may have a higher risk for certain indicators than others. This sheet allows you to break down your assessment of risk across your own custom categories in the way that is most logical for the geographical context you are assessing.

It's helpful to keep in mind that the procedure defines geopolitical scale as being “based on geographical boundaries, such as administrative sub-divisions (e.g., states, counties, provinces, etc.) and/or biological and/or geographical sub-divisions (e.g., bioregions, ecoregions, water catchments, watersheds, etc.). There are many possibilities for defining geopolitical scale, and it is up to the reviewer to determine what is most appropriate. However, this must be supported by geographical data (that is, should have “clearly defined spatial boundaries” [Clause 12.7]).

This geographical data is provided in the form of shapefiles. Each shapefile should represent each geopolitical scale listed, which allows for a visualization of these boundaries and the risks associated with each. Geographical data submitted with the risk assessment template should cover the whole area of the assessment. Therefore, it may be functionally easier to align the chosen geopolitical scale with existing administrative or political boundaries for which such geographical data exists.



Note: We're aware that Excel doesn't offer the most elegant solution for uploading large files like shapefile data. For now, many certificate holders will not have to provide these shapefiles. For other users, like country experts, a solution for uploading this data is coming. For now, please use this column to record a filename or other unique identifier of the shapefile.

COLUMNS: GEOPOLITICAL SCALE

- **Type(s) of forests represented in area:** Please indicate the types of forests present in the geopolitical scale. This is customizable depending on country context, but could include ecological type, species predominance, or other national classifications. Separate distinct values with a comma or semicolon.
- **Differences in legislation compared to national level:** This column should provide a brief understanding of any differences between the geopolitical scale and the national level. If not applicable, “NA” is sufficient. The purpose of this column is to assess if there are any substantial legal differences (**as pertains to the purposes of this risk assessment**) between the state, county, prefecture, etc. compared to the national level.
- **Other characteristics/comments:** This is the space for entering in any other relevant data that might be useful for distinguishing or defining geopolitical scale.

🔍 SOURCE TYPES

Source types refer to the source of the commodity for which risk is being assessed – for example, a particular forested area distinguished by various characteristics. Clause 12.3 of the Procedure notes that “In the determination of source types, the following aspects shall be considered:

Non-geographical characteristics, such as the type of forested area (e.g., plantations, managed forests, or natural forests), tenure or ownership (e.g., public, private, corporate, Indigenous, or community forests), scope of management (e.g., presence or absence of particular planning requirements, type and/or quality of forest inventory, etc.), as well as scale, intensity and risk of forest management operations.”

🔍 COLUMNS: SOURCE TYPE

- **Name of source type:** A customizable field that allows you to give different names to the different source types to distinguish between them. If applicable, the source type could be the same as “type of forest” or other column – as long as it is distinct from the other names of source types listed.
- **Description:** A brief description of the different source type – ecological or geographical characteristics of the source type should be emphasized here.
- **Land classification:** Select the relevant land classification (‘forest’, ‘non-forest’; if other, please specify) in the final column.
- **Type of forest:** Enter type of forest (e.g. plantation, natural forest). If ‘other’, please specify in the final column.
- **Ownership Type:** Select the relevant ownership type; if ‘other’, please specify in the final column.
- **Management Regime:** Select the relevant management regime – for example, Small or Low-Intensity Managed Forests (SLIMF), ‘Non-SLIMF’. Specify other management regimes in the final column.
- **Related licenses or permits:** This refers to any licenses or permits that may be related specifically to the source type. If any of these documents are necessary for mitigating risk, these should be entered into the sheet “RM Docs”.

The procedure notes that “examples of source types include state-owned plantations on forest land at province level, private company owned plantations on forest land at state level, etc.”

However, it is clear that source types will vary to quite a large degree between countries.

Keep in mind: the homogeneity should be considered when determining source types: that is, source types should as much as possible belong to the same category of “risk”. If one forest type has different levels of risk (e.g. depending on management regime, ownership, etc.), these should be divided into different source types, with details of each specified in the respective columns.

REFERENCES, EXPERTS, LEGISLATION

These sheets are for entering background evidence supporting the risk assessment, such as publications, expert consultations, and relevant documents that are used to assess the level and nature of risk.

The procedure states that “All sources of information used in the risk assessment shall be reliable and well recognized.” (Clause 11.3). Additionally, information used in the risk assessment including information gathered via experts shall be referenced to ensure that sources of information are verifiable by third parties.” (Clause 11.9)

Reminder: you can use the sources in the sheet “Recommended Sources” to find additional sources of information. You can consider them as a starting point.

The **References** sheet includes the following information:

COLUMNS: REFERENCES

- **Number:** A short identifier number, starting with “R”.
- **Short Name:** A short name to identify the reference – such as the author and year.
- **Authors name / source name:** The name of the author or source.
- **Date (dd/mm/year):** The date of publication of the source.
- **Title in English:** The title of the source in English
- **Title (in original language):** The title of the source in the original language.
- **Link:** The URL link of the resource, if available.
- **Other Comments:** Additional comments or remarks.
- **Type of evidence:** Commentary on the kinds of evidence that the reference provides and relevance to the indicator/risk being assessed.
- **Justification of source:** A justification of the source should be provided in the source is outdated (older than 5 years).

The **Experts** sheet includes the following information:

COLUMNS: EXPERTS

- **Name:** The name of the expert consulted.
- **Organization:** The institutional or organizational affiliation of the expert.
- **Position:** The expert’s position or role.
- **Area of expertise:** The area of expertise, departmental affiliation, or other focus of study.
- **Date of consultation (dd/mm/year):** Date of the consultation.
- **Notes:** Additional comments for each entry.

The **Legislation** sheet includes the following information:

COLUMNS: LEGISLATION

- **Number:** A short identifying number beginning with “L”
- **Short reference name:** A short reference name – for example, a shortened title of the relevant legislation.
- **Full title (English):** The full name of the relevant piece of legislation in English.
- **Full title (original language):** The full name of the relevant piece of legislation in the original language.
- **Date of signature (dd/mm/year):** Date of the signature of the legislation.
- **Effective date (dd/mm/year):** Effective date of the legislation, if different from the date of signature.
- **If no longer valid, since when? (dd/mm/year):** If legislation is still relevant but is no longer valid, indicate the date since which the legislation became invalid.
- **Relevant legal implementing authority:** Indicate the relevant institution or implementing authority of the legislation.
- **Additional Comments:** Provide any additional comments or notes.
- **Link:** A URL link to the legislation, if available.

ASSESSMENT OF INDICATORS SHEET

The procedure states that “A risk designation shall be provided at the level of indicator and corresponding scale of assessment used.” (Clause 13.1). Moreover, “Each indicator under assessment shall be determined as either ‘negligible risk,’ ‘non-negligible risk,’ or ‘not applicable.’” (Clause 13.3)

This sheet pulls together all of the information entered on the previous tabs and is the place where the assessment of indicators is done. Select an indicator category (an overview of these can be found on the Indicators and Thresholds sheet), and the indicator being assessed from the “Risk Indicator” column. Provide the “risk conclusion” – that is, “negligible”, or “non-negligible” (or alternatively, “not applicable” or “not assessed”).


In case an indicator within the scope of the Risk assessment is assessed to be “not applicable”, a justification must be provided.

Select the geopolitical scale and the source type from the next two columns. Note that the information that was previously entered on the “geopolitical scale” and the “source type” sheets now populate the drop-down menus in these columns. If the risk designation is the same for multiple geographical scales and/or multiple source types, multiple options can be selected from the list (to remove an option, click it again to deselect it).

This can be made easier by creating an option for “All geopolitical scales” and “all source types” on those respective sheets – that way, if risk is homogenous across all geopolitical scales and source types, those options can be selected instead of selecting all options individually.

Risk must be assessed at the level of geopolitical scale and source type. That is, if there are two geopolitical scales, and risk is different for each, there will need to be two rows for the same indicator – each marking the different geopolitical scales and their respective risk conclusions. The same is applicable for source types. This could mean, for example, that there are two or more rows for each indicator – especially if the broader “picture of risk” differs greatly depending on geopolitical scale and source type.

If a risk is determined to be “non-negligible”, also select the appropriate risk threshold. The possibilities for selecting the risk threshold depend on the selection in the previous columns in the sheet.

 The same indicator might be in two rows, if the risk conclusion is 'negligible' for some geopolitical scales and source types and 'non-negligible' for others. All geopolitical scales and source types must be accounted for.

Number	Indicator category	Risk indicator	Risk conclusion	Geopolitical scale
2	Third parties rights	43. The rights of Indigenous Peoples, including land tenure and management, are respected and upheld according to the principles of FPIC.	Negligible risk	Region 1, Region 2, Region 3
3	Third parties rights	43. The rights of Indigenous Peoples, including land tenure and management, are respected and upheld according to the principles of FPIC.	Non-negligible risk	Region 4


Both a short and a longer description of the issue/risk should be provided. In the References, Experts, and Legislation columns, select the relevant sources of information on which the assessment of risk is based. The dropdown menus are populated based on what is entered on those respective sheets.

Finally, the last two columns ask for a general description of the relevant legislative requirements related to the indicator. Any legislation referenced here should also be listed in the Legislation tab.

This gives you two options to fill out the Risk Assessment template: either go indicator by indicator, and add references, experts, and legislation individually as you go, or fill out the references, experts, and legislation sheets first. Then, these options will show up automatically for you when you fill out the Assessment of Indicators sheet.

The “Toolkit” at the top of the Excel can also be very helpful, especially when entering information for the same indicator multiple times. Activate the “worksheet toolkit” by clicking the button at the top, and hide the toolkit by clicking the button again.

The “add new row: copy” button copies the entry in the last row in the table, and allows you to quickly enter information for the same indicator without selecting the information from the drop down menus again. The “add new row: blank” button creates a new entry in the table. Or, do it the old fashioned way by right clicking and selecting “insert new row” from the menu.

 Worksheet Toolkit, which can be toggled on or off by clicking the button “Worksheet Toolkit”, allows you to add a new blank row to the table with the click of a button, or copy content from the previous row through the first four columns. These functions can be handy for assessing indicators where risk breaks down unevenly across geopolitical scale or source type, and must be included on multiple rows.

Worksheet Toolkit

Add New Row: Blank

New Row: Copy

Number	Indicator category	Risk indicator	Risk conclusion	Geopolitical scale
2	Third parties rights	43. The rights of Indigenous Peoples, including land tenure and management, are respected and upheld according to the principles of FPIC.	Negligible risk	Region 1, Region 2, Region 3
3	Third parties rights	43. The rights of Indigenous Peoples, including land tenure and management, are respected and upheld according to the principles of FPIC.	Non-negligible risk	Region 4
3	Third parties rights	43. The rights of Indigenous Peoples, including land tenure and management, are	Non-negligible risk	

RISK MITIGATION SHEET

The Risk Mitigation sheet provides space for measures for mitigating each identified risk. The user can then fill in columns for the Mitigation Type and further associated information.

As the procedure states, “Where ‘non-negligible risks’ are identified, mitigation measures shall be established which when implemented are expected to reduce the risk from ‘non-negligible’ to ‘negligible’ either individually or in combination with other mitigation measures” (Clause 14.1)

Moreover, “mitigation measures shall be provided for each identified risk and contain the following information: classification of the verifier used in evaluating the mitigation measure.” (Clause 14.4)

The Risk Mitigation sheet automatically pulls data from the Assessment of Indicators sheet, and allows you to provide additional information here. Only those indicators marked as “non-negligible” risk are pulled into this sheet (the “dark green” columns are all automatically populated based on what is in the Assessment of Indicators sheet – please do not change or add information here. Provide additional information about mitigating each of the identified risks by providing information in each of the columns.



Information is automatically pulled in from the assessment of indicators sheet to the Risk Mitigation sheet. This photo shows a mock assessment of indicators sheet, where both negligible and non-negligible risks are recorded. Note that only the indicators with non-negligible risk designations automatically show up in the Risk Mitigation sheet. Additional information for each can then be provided.

Number	Indicator category	Risk indicator	Risk conclusion	Geopolitical scale	Source types
2	Third parties rights	43. The rights of Indigenous Peoples, including land tenure and management, are respected and upheld according to the principles of FPIC.	Negligible risk	Region 1, Region 3	Source Type 1, Source type 2
3	Third parties rights	43. The rights of Indigenous Peoples, including land tenure and management, are respected and upheld according to the principles of FPIC.	Negligible risk	Region 4	Source type 3
3	Third parties rights	43. The rights of Indigenous Peoples, including land tenure and management, are respected and upheld according to the principles of FPIC.	Non-negligible risk	Region 2	Source Type 1, Source type 2, Source type 3
4	Conversion and forest degradation	55. There is no conversion from natural forest to agriculture since 31 December 2020.	Non-negligible risk	Region 3, Region 1	Source type 2, Source type 3

Only the non-negligible risks recorded in the Assessment of Indicators sheet are filled in (automatically) in the Risk Mitigation sheet.

Risk Indicator	Risk Level	Geopolitical Scale	Source Type
43. The rights of Indigenous Peoples, including land tenure and management, are respected and upheld according to the principles of FPIC.	Non-negligible risk	Region 2	Source Type 1, Source Type 2, Source Type 3
55. There is no conversion from natural forest to agriculture since 31 December 2020.	Non-negligible risk	Region 3, Region 1	Source Type 2, Source Type 3

COLUMNS: RISK MITIGATION SHEET

- **Risk Mitigation Measures - Type of Verifier:** This is the category of the risk mitigation measure – how would the risk mitigation measure or verifier be classified? Options include ‘no not buy’, ‘document verification’, ‘database verification’, and others. If “other” is selected, please specify in the final column.
- **Mitigation Requirement Level:** Specify whether or not the mitigation measure is mandatory or recommended.
- **Risk Mitigation Measures - Associated Documents:** This drop-down menu is linked to the “RM Documents” sheet. Include an entry for each document that is associated with the risk mitigation measure in its own row in the RM documents sheet, then select that menu option here.
- **Risk Mitigation Measures:** This column allows for a brief description of the proposed risk mitigation measure, describing, if applicable, the essential information to look for in verifying documents.
- **Other Relevant Information:** Use this field for providing additional details, especially if “Other” was selected as an option in any column.

RM DOCUMENTS SHEETS

The Risk Mitigation Measures Additional Information column is linked to the RM (Risk Mitigation) documents sheet. The Risk Mitigation Documents sheet is where documents useful for the purposes of carrying out risk mitigation measures are listed.

Fill out the relevant documents related to risk mitigation in the **RM documents** sheet – then select these options from the drop-down on the Risk Mitigation sheet. The information on the RM documents sheet is as follows:

COLUMNS: RM DOCUMENTS

- **Short reference name:** A short name for referencing the risk mitigation document.
 - **Full title (English):** The full title of the risk mitigation document in English.
 - **Full title (original language):** The full title of the risk mitigation document in the original language.
 - **Date document is required from (dd/mm/year):** For example, an issuance date.
 - **Date since when no longer valid (dd/mm/year):** If a document is relevant but no longer valid, list the date since when the document became invalid. Only fill out if applicable.
 - **Applicable to:** The party or parties to whom the Risk Mitigation document pertains.
 - **Holder of document:** Who the document belongs to or is held by. This may be the same or different than the party or parties listed in “Applicable to”.
 - **Document issued by:** The institution or party who issued the document.
 - **Signature required by:** If a signature is required, list the institution or party that requires the signature. This may be the same or different than the institution or party listed in the “Document issued by”.
 - **Key considerations when checking the document:** Provide any relevant information necessary for assessing the document (and its validity, relevance, etc.). This could include highlighting particular kinds of information recorded on the document, or considerations to keep in mind in validating the document.
- Purpose and content of document:** A brief description of the purpose and content of the document.
- **Limitations and weakness when using the document as evidence in due diligence implementation:** Highlight, if relevant, any limitations or weaknesses of the document for the purposes of mitigating risk or implementing due diligence measures. This could build on the description developed in the “key considerations” section.
 - **If a stakeholder is selected, then please indicate this in the final column.**