

RSPO SHARED RESPONSIBILITY VERIFICATION MANUAL

FIRST DRAFT FOR PUBLIC CONSULTATION
MAY 2022

Document Title	:	RSPO Shared Responsibility Verification Manual
Document Code	:	
Scope	:	International
Document Type	:	
Approval	:	
Contact		Shared.responsibility@rspo.org

The content of this Shared Responsibility Verification Manual comes into effect when it is endorsed by the RSPO Board of Governors (BoG).



TABLE OF CONTENTS

LIST OF ACRONYMS	1
BACKGROUND AND CONTEXT	1
DEFINITIONS	4
VERIFICATION PROCESS	6
Table 1. SR reporting	6
INCENTIVES AND SANCTIONS	9
TABLE 2. OVERVIEW OF TRIGGERS OF SANCTIONS	9
VERIFICATION SYSTEM REQUIREMENTS	11
ANNEX 1: Independent Assurance Statement Template	16

LIST OF ACRONYMS

AB	Accreditation Body
ACOP	Annual Communication of Progress
B&Is	Banks and Investors
BoG	RSPO Board of Governors
CB	Certification Body
CGMs	Consumer Goods Manufacturers
CSPO	Certified Sustainable Palm Oil
eNGOs	Environmental NGOs
GA	General Assembly
P&C	Principles and Criteria
P&Ts	Processors and Traders
RSPO	Roundtable on Sustainable Palm Oil
RT	Retailers
SCC	Supply Chain Certification
sNGOs	Social NGOs
SR	Shared Responsibility
SRTF	Shared Responsibility Task Force
SRWG	Shared Responsibility Working Group
VM	Verification Manual

1. BACKGROUND AND CONTEXT

All members of the Roundtable on Sustainable Palm Oil (RSPO) have the responsibility and are committed to support the vision “to transform markets to make sustainable palm oil the norm”. The RSPO Theory of Change is a roadmap that demonstrates how RSPO will achieve this vision through key strategies and activities that RSPO will implement together with members, partners and other actors. The process for change at RSPO is characterised by a progression of “Mobilise, Act and Transform”. This is the backbone of the RSPO Theory of Change and underpinned by the concept of shared responsibility and accountability for results.

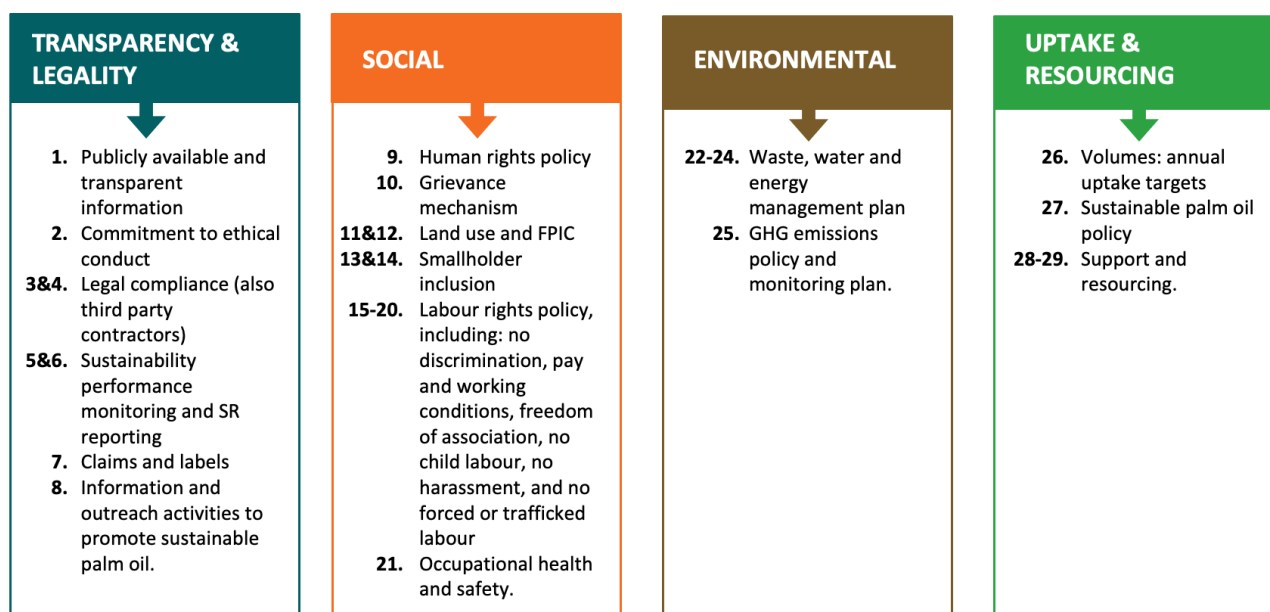
The concept of Shared Responsibility (SR) has been discussed and agreed upon for a number of years across members. The 8th General Assembly (GA8) in 2012 recognised some of the barriers including clear guidance of the contribution of Ordinary members, as well as sanctions ([Resolution 6m](#)). GA9 reiterated this in [Resolution 6D](#):

- Keeping in mind many elements of the Principles and Criteria (P&C) are applicable to all types of responsible organisations, regardless of business interest, geography, or scale.
- Emphasising that a uniform standard applicable to all Ordinary members is only fair and equitable.

All RSPO members share the responsibility for achieving the vision “to transform markets to make sustainable palm oil the norm”. There is the need to define more explicitly what this means in terms of accountability – to each other and to all stakeholders who support RSPO. Members have different roles in contributing to the shared vision of Sustainable Palm Oil is the Norm. During the P&C revision process in 2018, the mechanism of accountability was discussed and explored with wide agreement on the concept of Shared Responsibility.

While the P&C is applicable to the *production* of sustainable palm oil, the RSPO Code of Conduct for Members, clause 3.2, applicable to all members, requires: “3.2 Members to whom the P&C do not apply directly will implement parallel standards relevant to their own organisation, which cannot be lower than those set out in the P&C.”

It was agreed that a transparent process would need to be established and the [Shared Responsibility Taskforce \(SRTF\)](#) set up in early 2019. They were tasked with developing the requirements for Shared Responsibility and propose recommendations for the implementation mechanism. The results of the ten-month process include the “Shared Responsibility and Implementation” document, which was endorsed by the RSPO Board of Governors (BoG) on 31 October 2019. There are 29 SR requirements across different thematic areas as shown in Figure 1.



To work on the implementation of the SRTF recommendations as outlined in the “Shared Responsibility and Implementation” document, including questions and challenges raised during the process, the BoG established the Shared Responsibility Working Group (SRWG).

The Verification Manual (VM) describes the process to verify the implementation of SR requirements. The purpose of this document is:

- To establish a verification methodology to verify the implementation and compliance of Shared Responsibility requirements by members of RSPO to whom the SR requirements are applicable.
- To establish a framework to incentivise compliance to the requirements and corresponding sanctions for failure to do so.

The Verification Manual provides information to RSPO members on the verification process, incentives and sanctions related to SR implementation. There are no normative requirements for RSPO members in this document. Members shall refer to this SR Verification Manual to understand the reporting process on their SR performance; i.e. SR reporting on ACOP and MyRSPO.

The Verification Manual is also intended to be used by the Certification Bodies (CB) who will conduct the audits to verify the implementation of the SR requirements as defined in Annex 1 of the “Shared Responsibility and Implementation” document.

When there is contradictory information and/or discrepancies between the “Shared Responsibility and Implementation” document and the Verification Manual, the Verification Manual prevails (e.g. Scope: size). In addition, the Verification Manual clarifies and includes relevant information (e.g. Scope: mergers and acquisitions).

In line with the above, this Verification Manual clarifies that when there is a mismatch in Annex 1 of the Shared Responsibility and Implementation document between the request of the general and the specific SR requirements per stakeholder category (i.e. P&T, CGM, etc.), the rule is that the specific requirement prevails over the general (e.g. SR16 - Pay and working conditions).

1.1 Scope

It is important to understand who and what the SR requirements apply to, in order to ensure they are relevant and feasible to implement. SR requirements apply to members regardless of their certification status, i.e. holding Supply Chain Certification (SCC). Five areas of scope are outlined below: membership category, size, palm oil activities, site/group and acquisitions.

1.1.1 Scope: Membership Category

The SR requirements apply to Ordinary members of RSPO of the following membership categories: Processors and Traders (P&T), Consumer Goods Manufacturers (CGM), Retailers (RT), Banks and Investors (B&I), Environmental NGOs (eNGOs) and Social NGOs (sNGOs).

Grower members of the RSPO implement the RSPO Principles and Criteria (P&C) for the production of sustainable palm oil and therefore do not have to implement the SR requirements. Supply Chain Associates, Affiliates and those RSPO members holding only a traders' or distributors' licence, as defined in the Supply Chain Certification (SCC) Standard and definitions section of this VM, are currently exempt from SR, due to their limited role in driving Certified Sustainable Palm Oil (CSPO) uptake.

1.1.2 Scope: Size

Irrespective of the size of the organisation, SR requirements apply equally to all membership categories as defined in Section 1.1.1.

1.1.3 Scope: Activities. Palm Oil vs. all activities

The scope of the SR requirements is specific to palm oil related activities of RSPO members, as the P&C is for growers' palm oil activities only. This ensures relevance and applicability and for organisations with limited palm oil activities, there is no disincentive. At a minimum, the requirements must be applied for palm oil related activities. If there is already a system in place that meets the SR requirements that is inclusive of all activities of the organisation, this is acceptable. If there is nothing in place at the level of the member's organisation that addresses the SR requirements, then, as a minimum, something must be put in place for palm oil related activities.

1.1.4 Scope: Group vs Site level

All SR requirements are applicable at the group level. For all SR requirements, it is acceptable to refer to group level policies submitted via the MyRSPO portal. Policies are applicable across all of the member's business units.

1.1.5 Scope: Mergers and Acquisitions

Any new acquisitions or mergers by RSPO Ordinary members subject to SR requirements are expected to be compliant as new members have to report on SR performance in MyRSPO upon membership application. Any overarching policies/plans that are replaced are expected to take effect as per the implementation plan during the acquisition/merger process.

While acquisitions do not result in a new membership number (as RSPO members just acquire assets for their companies), mergers do result in a new company that triggers a new membership number. Therefore, for these considered "new" companies, the SR uptake target restarts once they get the new membership number.

2. DEFINITIONS

For Shared Responsibility and accountability to work, it is important that members have a common language and use common definitions¹ across contexts and actors.

Term	Definition
Audit	A systematic, independent and documented process for obtaining objective evidence and evaluating it objectively to determine the extent to which the audit criteria are fulfilled.
Certification body	A third-party conformity assessment body that undertakes an RSPO certification assessment and issues a certificate. - RSPO Systems
Distributor's license	An annual request submitted by the distributor through RSPO IT platform that allows them to trade and/or claim RSPO certified products. When selling RSPO certified products, the licenced distributor must pass on the certificate number of the product manufacturer and the applicable supply chain model.
Group Level	It refers to the level to which RSPO Ordinary members shall report and be verified on SR performance. I.e. if a member is listed as group membership in RSPO, only the parent of the group membership is required to submit the SR performance on behalf of all its palm-related subsidiaries
CSPO	Certified Sustainable Palm Oil. Palm oil produced by a mill (including independent mill) if the FFB/palm fruit are sourced from plantations/estates that have been certified against the RSPO Principles and Criteria (P&C).
Complaint	Formal allegation (other than in an appeal) of a breach of one or more of the RSPO Key documents in section 4.2 of the RSPO Complaints and Appeals Procedures (Dec 2018)
Appeal	Formal application for the review of a Complaints Decision by a party to a Complaint who is dissatisfied with it.
Management document	Management documents are documented information and evidence to interact with the RSPO Shared Responsibility Requirements. It shall be in the form of manual, working procedures, reports and records that are subject to be audited and reviewed periodically.

¹ Definitions as shown in key RSPO documents (e.g. RSPO P&C for Production of Sustainable Palm Oil, RSPO Certification Systems Document, RSPO Supply Chain Certification Standard, RSPO Supply Chain Certification Systems, RSPO Rules on Market Communications & Claims, RSPO Complaints and Appeals Procedures, ACOP Guidelines)

Non-conformance	Non-fulfilment or lack of evidence of fulfilment of an RSPO requirement.
Poor reporting²	Poor reporting is defined as incomplete, inaccurate or intentionally misleading reporting, with a specific reference to self-reporting in ACOP. This includes not providing required details per ACOP requirements, i.e. SR questions.
Shared Responsibility²	The set of responsibilities RSPO members must commit to for achieving the vision “TO TRANSFORM MARKETS TO MAKE SUSTAINABLE PALM OIL THE NORM”.
Stakeholder	An individual or group with a legitimate and/or demonstrable interest in, or who is directly affected by, the activities of an organisation and the consequences of those activities.
Supply chain	The series of processes/steps through which agricultural raw materials pass from the primary producer through to the end product manufacturer (i.e. oil palm growing, palm oil milling, storage, transport, refining, manufacture, end product, etc.).
Trader’s License	An annual request submitted by the trader through RSPO IT platform that allows them to trade and/or claim RSPO certified products. When selling RSPO certified products, a licenced trader must pass on the certificate number of the product manufacturer and the applicable supply chain model.

² Definitions defined by the SRWG.

3. VERIFICATION PROCESS

Verification ensures the accountability and reliability of the reported SR requirements, which is critical for the credibility and legitimacy of RSPO and its members.

3.1 Overview of key tools for reporting/data collection for Shared Responsibility performance.

The key tools for reporting on SR requirements are shown in Table 1.

Table 1. SR reporting

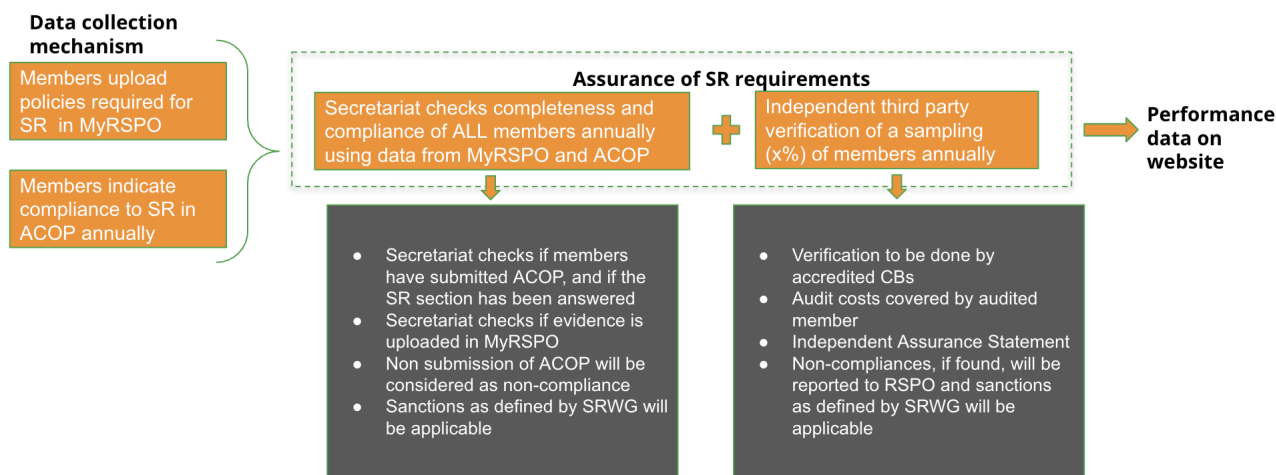
RSPO tool	Membership	Purpose	When to report
Annual Communication of Progress (ACOP)	All non-growers, Ordinary members	Annual reporting on the implementation of all SR requirements. This also serves as a reminder to upload evidence in the MyRSPO portal	During ACOP submission period
MyRSPO portal	All non-growers, Ordinary members	Upload all evidence (e.g. policies, reports or plans) required to show compliance with the SR requirements, which are publicly visible on the member's page	Any time of the year

Since 15 March 2021, SR questions have been included in the RSPO **Membership application form**. RSPO Membership will only be granted if all SR relevant data that is required during membership application³ is provided in full, or the Declaration of Support has been provided.

3.2 Verification of SR requirements

Owing to the nature of the SR requirements, a two-step process of verification is conducted to ensure the successful implementation of the SR requirements, as shown in Figure 1.

³ Refer to the Guide on SR declaration on MyRSPO: https://rspo.org/library/lib_files/preview/1485



3.2.1 Step 1: Verification of Completeness of ACOP and MyRSPO data

All Ordinary non-grower members shall report SR performance in ACOP and the MyRSPO portal, at group level when applicable. The RSPO Secretariat will assess completeness (not quality) of the ACOP SR data and SR elements in the MyRSPO portal annually.

3.2.1.1 ACOP submission

ACOP includes specific questions on SR requirements, also functioning as a reminder to submit the SR performance evidence in MyRSPO.

The SR uptake targets performance is calculated based on the ACOP reporting on uptake volumes.

- For existing members, the uptake target baseline is annually calculated based on the actual, used volumes of the previous year. This means that all members re-calculate their baseline based on their used volumes of the previous year and not the static baseline based on 2019 volumes.
- New members joining after 2019 are assigned uptake targets on their second year of ACOP reporting as their first ACOP report will be used to calculate their baseline.

Incomplete SR data is considered “poor reporting” of SR data in ACOP. The RSPO Secretariat will assess incomplete data during the official ACOP submission period to the best of its abilities.. As per existing ACOP procedures, the ACOP team verifies all received ACOP reports and contacts the member to complete or clarify any incomplete data before the closure of the ACOP submission period. If the member still fails to complete the missing information, they will be treated as an ACOP non-submitter and the sanction mechanism will apply (see Section 4 [Incentives and Sanctions](#)).

The RSPO Secretariat will assess the SR uptake targets performance separately and once the ACOP results are available for their analysis. Members who do not comply with the SR uptake target will be contacted in order to understand their underperformance in the SR requirement(s) and offer follow up actions.

3.2.1.2 MyRSPO portal

Ordinary non-grower members shall submit the evidence of their SR performance reported in ACOP in the MyRSPO portal.

The “Declaration of Support” appears as an option under the SR Section in the MyRSPO portal to cover RSPO members who do not currently have the evidence to show compliance.

Applies to: all SR requirements in the MyRSPO portal

I acknowledge that I, as a member of the RSPO, support the principles, criteria and standards of the RSPO, which include the Shared Responsibility requirements. I acknowledge that my company/organisation does not currently have the evidence to show compliance with all or some of the identified Shared Responsibility requirements in this section. In place, I provide a Declaration of Support stating that I endorse the fundamental principles of this Shared Responsibility requirement, until such a time when I am able to develop the needed evidence to show compliance with this requirement.

The RSPO Secretariat will do, on an annual basis, a completeness check of the SR performance section of members' MyRSPO profiles, assessing if the members have submitted the evidence that shows the implementation of the SR requirements or accept the declaration of support. .

Once the sampling methodology is developed (section 3.2.2.1 and 4.2.3.2), the members may be appointed to undergo a remote third-party verification audit by a CB, as step 2 of the SR verification process (section 3.2.2).

3.2.2 Step 2: Verification of SR requirements

Desk-based remote third-party verification will be conducted to verify the data for the completeness and content accuracy for all Ordinary members required to comply with SR. The verification will be carried out using sampling methodology for prioritising mentioned in Section 3.2.2.1. When it is an organisation's turn to be verified, their central office will be verified remotely via desk-based verification.

This desk-based verification is done at group level, i.e. the verification includes the compliance of the subsidiaries through the evidence provided by the parent company.

For organisations with multiple activities the public reporting on SR performance, and therefore verification, shall be done following the membership profiles. E.g. Retailers with house brands and therefore CGM activities, as they are registered as retailers in the membership categories, shall report and be verified against the SR requirements specific for retailers.

The details of the verification process by the independent third-party can be found in Section 5.

< 3.2.2.1 Sampling method - to be decided after public consultation >

4. INCENTIVES AND SANCTIONS

Incentives and Sanctions are focused on shifting behaviour with an emphasis on positive reinforcement rather than responding to infractions. The intent of sanctions is to encourage the underperforming RSPO members to improve their Shared Responsibility performance. Sanctions play a critical role in achieving SR implementation and ensuring accountability.

For Year 1 and Year 2 of SR implementation (2020 and 2021), there are no sanctions. A range of incentives and sanctions has been developed as described below.

4.1 Incentives

Public Recognition

RSPO members who are compliant with the SR requirements will be publicly recognised via the RSPO platforms and awards will be instituted to reward their performance. The awarding methodology will be defined and socialised in due time.

SR performance report

The RSPO Secretariat will develop an easy-to-access SR performance report on the RSPO website to show how all RSPO members required to comply with the SR requirements are performing. The methodology on how to develop the SR performance report is **work in progress** and will be socialised in the due time.

4.2 Sanctions

The types of sanctions will be periodically reviewed by the SRWG. The RSPO Secretariat will manage the sanctions process (i.e. issuing of sanctions, list of potential suspensions, letter mechanism, reinstating privileges). The triggers of sanctions are shown in Table 2.

Table 2. Overview of triggers of sanctions

What	Who	Sanction
Failure to submit ACOP (including SR reporting requirements)	All Ordinary non-grower members	Following the standard ACOP sanction mechanism: <ul style="list-style-type: none">- First non-submission: Warning letter- Second consecutive non-submission: Suspension of membership Third consecutive non-submission: termination of membership
Failure to comply with SR requirements	All Ordinary non-grower members	RSPO Secretariat to present list to RSPO BoG for review with justifications from non-compliant

Table 2. Overview of triggers of sanctions

		<p>members and recommendations. BoG to determine appropriate sanctions within their mandate as per the Code of Conduct and Statutes</p> <p>Public ranking of performers</p>
--	--	---

5. VERIFICATION SYSTEM REQUIREMENTS

4.1 Accreditation overview

- 4.1.1 Any certification body (CB) that wishes to offer a service of verification against the RSPO Shared Responsibility requirements must be specifically accredited by an accreditation body (AB) that is operating on behalf of the RSPO. Individuals cannot be accredited as a certification body.
- 4.1.2 CB Accreditation for RSPO Shared Responsibility shall refer to the RSPO Shared Responsibility Verification Manual and to the Annex 1 of the Shared Responsibility requirements and implementation document⁴ for the overview of the endorsed SR requirements.
- 4.1.3 RSPO has made a provision that all CBs accredited for certification against the RSPO Principles and Criteria or the RSPO Supply Chain Certification can undertake verification of the Shared Responsibility requirements.
- 4.1.4 The RSPO Secretariat and the AB, both publish a list of accredited certification bodies on its website (www.rspo.org).

4.2 Verification Process Requirements

This section prescribes the process that a certification body (CB) shall follow in carrying out an audit of an organisation that is seeking verification of the RSPO Shared Responsibility requirements.

4.2.1 Specific competencies of audit teams

- 4.2.1.1 The accredited CB shall implement all provisions, including legal arrangements, to ensure that any and all persons, subcontractors or other entities (e.g. permanently employed and freelance auditors, experts, consultants, etc) engaged on its behalf in verifying against the RSPO Shared Responsibility requirements, are knowledgeable about the applicable processes, procedures and documents and comply with the requirements of the RSPO Shared Responsibility.
- 4.2.1.2 Procedures for verification against the RSPO Shared Responsibility requirements shall require that CBs demonstrably include sufficient expertise to address all of the Shared Responsibility requirements for all the sectors (i.e. P&T, CGM, RT, B&I and NGOs) that must comply with these requirements.
- 4.2.1.3 All of the audit team members verifying the SR requirements shall be able to demonstrate the following,
 - a) Possess a minimum of three years field working experience in similar supply chains, or equivalent related to and as necessary for the verification process. Field working experience refers to direct working experience in sustainability audits of supply chains and/or sustainability audits of the financial sector and NGOs;
 - b) Successful completion of internationally recognised ISO 9001 lead auditor course;
 - c) Successful completion of a training on RSPO Shared Responsibility requirements and a refresher training course every two years;
 - d) Possess language skills suitable for verbal and written communication with the client and the client's relevant stakeholder groups. This can be supplemented by a translator;

⁴ <https://rspo.org/resources/shared-responsibility> or https://rspo.org/library/lib_files/preview/980

- e) A supervised period of training in practical auditing by a qualified lead auditor in similar certification schemes (i.e. including traceability), having successfully conducted a minimum of three audits at different organisations.

4.2.1.4 The CB shall register all of its approved Lead Auditor (including freelance) with the AB, including details of qualifications and competencies

4.2.1.5 The audit team shall be impartial and shall not show favourable treatment to any organisation.

4.2.2 Unit of Verification

4.2.2.1 SR applies to Ordinary members of RSPO, specifically Environmental NGOs (eNGOs), Social NGOs (sNGOs), Banks and Investors (B&Is), Retailers (RT), Consumer Goods Manufacturers (CGM) and Processors and Traders (P&T). Supply Chain Associates, Affiliates and Ordinary members holding traders' or distributors' licenses only.

4.2.2.2 The verification of all Shared Responsibility requirements shall take place at group level, and shall include all the performance evidence of the subsidiary entities they may have. The full overview of the SR requirements is shown in Annex 1 of the Shared Responsibility requirements and implementation document.

4.2.2.3 When verifying the SR uptake target requirement, the CB shall take into account the following:

4.2.2.3.1 The uptake target baseline is annually calculated based on the actual, used volumes of the previous year. This means that all members re-calculate their baseline based on their used volumes of the previous year and not a static baseline based on 2019 volumes.

4.2.2.3.2 In addition, new members joining after 2019 are subjected to uptake targets on their second year of ACOP reporting as their first ACOP report will be used to calculate their baseline.

4.2.3 Sampling and contracting clients

4.2.3.1 Organisations shall be grouped according to the six sectors that need to be audited namely, Processors & Traders, Consumer Goods Manufacturers, Retailers, Social and Developmental NGOs, Environmental NGOs and Banks & Investors.

4.2.3.2 The sampling methodology will be decided after public consultation. The sampling process will exclude organisations that have been assessed in the past. The list of the organisations subject to undergo the SR verification audit will be published on the RSPO website and the members and CB's will be notified upon publication of this list

4.2.3.3 The CB shall ensure that any organisation seeking verification against the Shared Responsibility requirements of the RSPO is provided with necessary information concerning the requirements. If potential clients have any further questions concerning the RSPO these shall be directed to the RSPO Secretariat.

4.2.3.4 The CB shall enter into a contractual agreement for verification with the organisation seeking verification against the Shared Responsibility requirements and maintain all the records of all agreements before providing any services.

4.2.3.5 The contractual documents shall specify the following,

- a) scope of the audit, duration of audit and related costs;
- b) the CB's and client's contractual rights and obligations including the following:
 - i) the client's right to appeal in relation to the CB's audit process including decision making;
 - ii) the right of CB's and AB's representatives to access the clients premises, as well as documents and records deemed necessary by the CB's or its AB's;
- c) provisions on confidentiality and declarations of interest

4.2.4 Audit planning

4.2.4.1 The audits for verifying the implementation of RSPO SR requirements shall be done remotely, unless the organization and CB agree otherwise as per 4.2.4.3.

4.2.4.2 CB shall plan the audits, consistent with the guidelines defined in *ISO/IEC 17065*.

4.2.4.3 The CB may synchronise and combine RSPO SR verification with other on-site audits (such as food safety, quality, RSPO Supply Chain Certification Standard, Book and Claim audit, etc) where possible and appropriate.

4.2.5 Verification Audit

4.2.5.1 The audit shall start with an opening meeting during which the auditor shall inform the organisation about the verification process, agree to the planning for the audit, confirm access to all relevant documents and personnel, explain confidentiality and conflicts of interest and agree on the timing of the closing meeting.

4.2.5.2 The CB shall review the management documentation of the organisation to ensure that all elements fully meet the RSPO Shared Responsibility requirements. The CB shall clarify any issues or areas of concern with the organisation seeking or holding verification.

4.2.5.3 The CB shall review whether the documented policies, plans and procedures of the organisation are sufficient and adequate to meet the intent of RSPO Shared Responsibility requirements.

- a) In cases where the requirements specify the inclusion of outsourced activities to independent third parties as part of the scope of implementation, the auditor or CB will assess the coverage of the policies of these outsourced activities.

4.2.5.4 At the conclusion of the audit, the auditor shall conduct a closing meeting with the organisation's representative(s). During the closing meeting the auditor shall ensure that:

- a) The organisation is informed that they will receive a written confirmation of their audit.
- b) The organisation is made aware of the findings of the audit team including any non-conformances which may result in non issuance of the "Independent Assurance Statement" (refer Section 4.2.6).

- c) The following records shall be compiled after the closing meeting and kept in the client's file:
 - i. a list of the attendees in the opening and closing meeting;
 - ii. documents or information supplied to the organisation that is being assessed;
 - iii. a written record of the findings of the audit team that are acknowledged by the senior management representative of the organisation that is being assessed; and
 - iv. written record of decision making by the duly designated representatives of the CB.
- d) No additional findings shall be issued by the CB after the closing meeting.

4.2.6 Results

- 4.2.6.1 If no non-conformances are observed at an audit, the CB shall prepare the Independent Assurance Statement according to the Template (Annex 1).
- 4.2.6.2 The organisation shall be issued with a Independent Assurance Statement within two weeks of the verification audit
- 4.2.6.3 The CB shall forward the Independent Assurance Statement, to the RSPO Secretariat via email within two weeks of the verification audit.

4.2.7 Public availability of documentation

- 4.2.7.1 The following documents shall be made publicly available by the RSPO Secretariat upon request (and made available on the website), as indicated:
 - Independent Assurance Statement
 - Procedures of the Certification Body for complaints and grievances and appeals, including resolution mechanisms.

4.2.8 Conflict of interest

- 4.2.8.1 Procedures for identifying and managing conflicts of interest shall include provision for a specific independent committee, set up by the CB. The independent committee shall consist of at least three external members and shall meet at least annually with managers of the CB to formally review the CB's performance in this respect.
- 4.2.8.2 CBs and members of audit teams shall have maintained independence from the company or family of companies, associations or any other organisations related to the company to be audited, for a minimum of three years to be considered not to have a conflict of interest. Independence in this context means neither having any family/personal relationships with people within the organisation, nor having been employed in or by the organisation being assessed, nor undertaking any consultancy activities or other service provision except for certification or verification activities.
- 4.2.8.3 The CB shall not use the same Lead Auditor for more than three consecutive audits to the same organisation, including if the lead auditor changes CB.
- 4.2.8.4 The CB shall not offer verification services for any organisation to which it has provided management advice or inhouse training, conducting internal audit or consultancy services related to the scope of RSPO Shared Responsibility requirements, or with whom it has any relationship which creates a threat to impartiality. This excludes the provision of RSPO-endorsed training.

4.2.8.5 Records of the conflict-of-interest committee's discussions, recommendations and consequent corrective actions must be maintained for at least 5 (five) years.

4.2.8.6 Any person or entity engaged by the CB or the CB itself shall:

- Declare any and all interests which may potentially affect the verification process and/or which could possibly constitute a conflict of interest, in advance of engaging in a verification process against the RSPO Shared Responsibility requirements.
- Report any circumstance or pressure that may influence its independence or confidentiality immediately to the executive management of the CB. The executive management of the CB shall notify the RSPO Secretariat and its chosen accreditation body of any such report.

4.2.8.7 The CB procedures shall include the contractual obligation for all personnel including subcontracted personnel such as consultants contributing to the verification audit to disclose in writing to the CB all possible and actual conflicts of interest, at the time that the conflict or possibility of conflict becomes evident. Note: a relationship that threatens the impartiality of the CB can be based on ownership, governance, management, personnel, shared resources, finances, contracts, marketing and payment of a sales commission, or any other inducement for the referral of new clients etc. (See IAF definition of "related body")

4.2.9 Mechanisms for complaints and grievances

4.2.9.1 Procedures shall include a mechanism for complaints, grievances and appeals concerning verified organisations that is open to any interested party in accordance with the most recent revision of ISO/IEC 17065

ANNEX 1: Independent Assurance Statement Template

The following template shall be used to issue an Independent Assurance Statement upon successful completion of the verification of Shared Responsibility Requirements. This template provides the core elements of the statement and the CB can include additional information on the statement as they deem fit.

Independent Assurance Statement

Scope and objective

<RSPO Member name> commissioned <CB Name> to undertake an independent verification of the implementation of RSPO Shared Responsibility requirements for the period <yyyy>.

<CB name> was accredited to provide verification of Shared Responsibility requirements as a consequence of being accredited to RSPO <P&C or SCC> on <date>. The verification was planned and carried out in accordance with the Verification process described in the RSPO Shared Responsibility Verification Manual version <xx> , the Annex 1 of the Shared Responsibility requirements and implementation document, and <any other relevant documents/protocols followed by the CB>.

Our scope included the verification of the implementation to the requirements shown in the Annex 1 of the Shared Responsibility Requirements and Implementation document at the group level.

Responsibility of <RSPO Member Name> and of <CB Name>

The <RSPO Member name> has the sole responsibility of providing the relevant evidence to verify the implementation of the RSPO Shared Responsibility requirements. It is assumed that the data and information provided by the client to us as part of the verification has been provided in good faith.

<CB name> provides other services to the <RSPO Member name>, none of which constitute a conflict of interest with this verification. In performing the verification, our responsibility is to the management of <RSPO Member name>; however our statement represents our independent opinion and is intended to inform all the stakeholders.

<CB Name> disclaims any liability or co-responsibility for any decision a person or an entity may make based on this independent assurance statement.

Basis of <CB name's> opinion

<Please describe the activities that were undertaken as part of the verification process. Some of the activities are listed here are an example,

- *Review of the sustainability policies developed by the <RSPO member name> at the group level*
- *Review of the publicly available reports including sustainability reports, annual reports and any other relevant reports*
- *Review of the Annual Communication of Progress (ACOP) reports submitted to the RSPO by <RSPO member name>*
- *Interviews with selected members of the management team of <RSPO membership name>*
- *Review of processes at the group level in relation to the ensuring group level implementation of the RSPO Shared Responsibility requirements>*

Opinion

On the basis of the verification undertaken, nothing came to our attention to suggest that the <RSPO Member name> does not comply with the RSPO Shared Responsibility Requirements.

Observations

Without affecting our assurance opinion, we also provide the following observations

<CB can list any observations made during the verification of the member>

<Signature of the relevant personnel from the CB>

DRAFT

RSPO is an international non-profit organisation formed in 2004 with the objective to promote the growth and use of sustainable oil palm products through credible global standards and engagement of stakeholders.

www.rspo.org



Roundtable on Sustainable Palm Oil

Unit 13A-1, Level 13A, Menara Etiqa,
No 3, Jalan Bangsar Utama 1,
59000 Kuala Lumpur, Malaysia

Other Offices:

Jakarta, Indonesia
London, United Kingdom
Beijing, China
Bogota, Colombia
New York, USA
Zoetermeer, Netherlands

 rspo@rspo.org

 www.rspo.org