



Audit-Guidance for Certification Bodies

Version 1.0

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1 General

This document establishes requirements and guidelines for REDcert-EU certification audits. It governs the planning, conduct, and allocation of roles in the audit process, as well as the assessment of audit quality.

This document is based on the guidelines for auditing management systems set forth in the international standard ISO 19011:2018 and the application of these requirements in accordance with the fundamental requirements for auditing the REDcert-EU scheme.

2 Scope

This document contains specific guidelines for certification bodies that manage an audit program and conduct audits in accordance with the requirements of the REDcert-EU scheme. The guidelines apply to certification bodies and auditors who plan and conduct REDcert-EU audits.

3 Auditing Principles

The audit principles ensure an objective, professional, and trustworthy audit process. They serve as guidelines for auditors and are essential for certification bodies and participants in the REDcert-EU scheme to ensure the credibility and effectiveness of the audits.

Only **qualified REDcert-EU auditors** (registered and confirmed by REDcert) may be assigned to perform preparatory, on-site, and follow-up audit activities. This applies in particular to the review and evaluation of collected information, facts, documents, and other relevant information necessary to achieve the audit objective. It must be clear to third parties which auditor reviewed which facts or performed which part of the audit activities, and who conducted the evaluation.

During the standard **document review to prepare for an audit**, the available documentation of the company to be audited is essentially reviewed by the qualified auditors for completeness, accuracy, consistency, and currency in order to establish an overview of the scope of the documentation and identify potential gaps.

An **audit** is a process for **collecting, evaluating, and documenting** relevant information against defined requirements (scheme specifics) to determine the extent to which these requirements are met. It should generally be understood as a self-contained process that applies to a clearly defined period of time and must not be extended indefinitely. The audit evaluates the **degree of compliance with established requirements at the defined time of the audit**. Subsequent adjustments (e.g., requests for missing or incomplete documentation) must always be treated as nonconformities and included in the action plan. Nonconformities are addressed through corrective actions, which must be documented in the action plan.

Under no circumstances may a fully completed audit report, including evaluations and an action plan, be available prior to the **start of an audit with the opening meeting**.

The **completion and review of any corrective actions specified in the audit** to verify their effectiveness constitutes **a follow-up activity** after the audit has been concluded.

3.1 Principles for Auditors

Auditors play a central role in the assessment of processes, systems, and organizations and bear a high level of responsibility. By adhering to fundamental principles and acting professionally, they ensure that their work is reliable, traceable, technically sound, and comparable.

The following qualities define essential requirements for auditors and serve as a benchmark for responsible and competent auditing.

INTEGRITY

Act honestly, responsibly, and in compliance with the law to maintain the credibility of the audit.

FAIRNESS

Present results truthfully—without manipulation or omission.

DILIGENCE

Apply professional knowledge purposefully, identify risks, and assess them prudently.

CONFIDENTIALITY

Protect sensitive data and ensure trust.

INDEPENDENCE

Remain objective, free from personal or external influences.

EVIDENCE-BASED

Base decisions on verifiable facts, not on assumptions.

RISK-BASED

Prioritize relevant risks and opportunities to effectively achieve audit objectives.

4 Classification of ISO 17065, Terminology and Audits

Simplified overview:

The ISO 17000 series of standards describes the structure and interaction of various levels, as well as organizational arrangements for conformity assessment.

To understand the work of a conformity assessment body (in the REDcert-EU scheme: "certification body"), it is important to understand that government-authorized bodies and authorities (e.g., national accreditation bodies) supervise the certification bodies (e.g., in accordance with ISO/IEC 17065). Accreditation is the confirmation by a national accreditation body that a certification body meets the requirements specified in standards to perform the specific conformity assessment activity of "certification." As accreditation is a sovereign act, certification bodies assume the role of an institution within the state quality infrastructure and thus serve a public-law purpose.

Terminology:

An **audit** is a procedure for obtaining relevant information about the subject of a conformity assessment and for objectively evaluating that information to determine the extent to which the specified requirements are met. The subject of the conformity assessment activity known as an "audit" is always an economic operator and its internal processes.

Verification is a process for retrospectively confirming the truthfulness of a claim based on historical data. It determines whether the claim was essentially correct and met the specified requirements.

The conformity assessment procedure "certification" under REDcert-EU, in accordance with the requirements of ISO 17065, follows the following scheme:

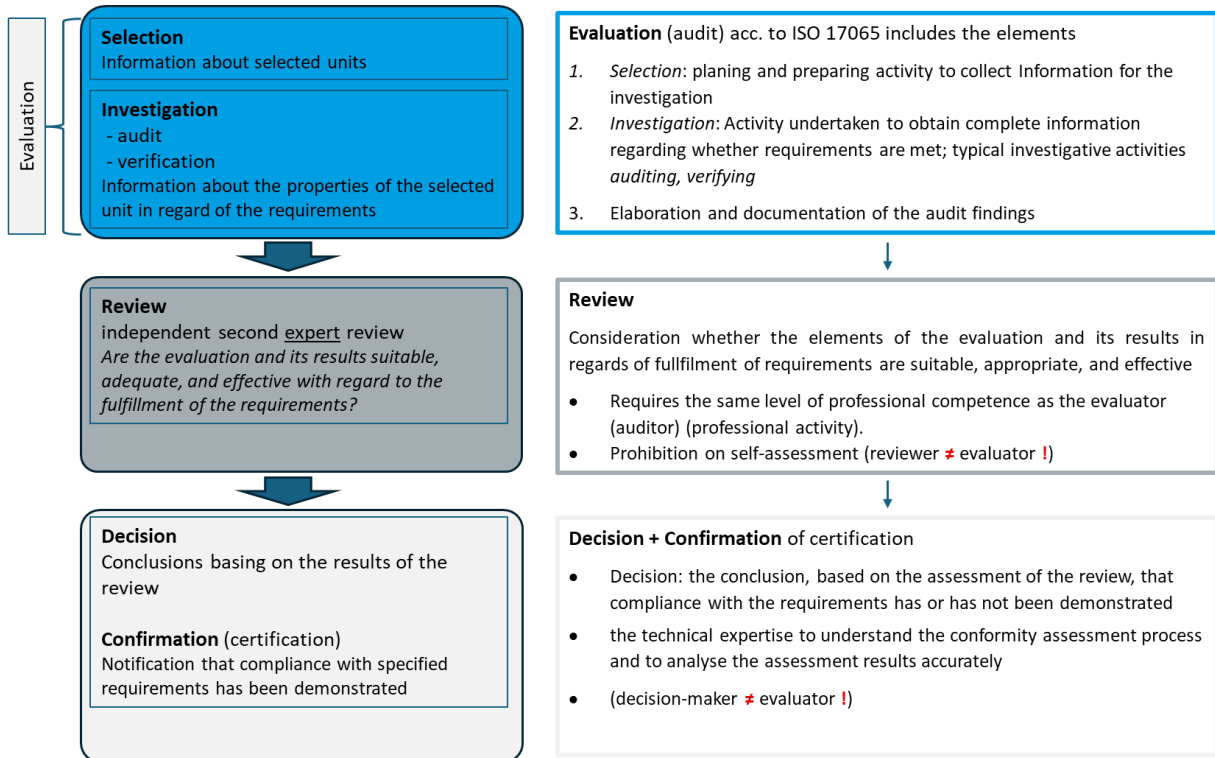


Figure 1: Flowchart of the “Certification” conformity assessment procedure under ISO 17065

The conformity assessment procedure under ISO 17065 requires at least two technically qualified experts for the evaluation and review. In the REDcert-EU scheme, this expertise is demonstrated by proof of scope-specific registration and confirmation as an auditor.

Evaluation under REDcert-EU includes at least an on-site audit of the facility/company and, if necessary, associated audit activities at operating sites, external service providers, or biomass producers with regard to specific criteria or aspects (verification). In this context, REDcert also uses the term “*inspection*” in the context of group certifications.

All evaluation activities under REDcert-EU that involve an expert assessment are part of the audit and must therefore be conducted by qualified (expert) and registered REDcert-EU auditors.

Certification that meets the requirements of ISO 17065 is the most complex process in the field of conformity assessment. In this context, the certification body may combine and apply all investigation methods for which it possesses the necessary competence. If an evaluation is conducted in accordance with the requirements of ISO 17065, the certification body must comply with the applicable requirements of the relevant standards, as specified in the certification program. The relevant standards, among other things, form the basis for the “on-site” audit activity.

5 Audit process based on ISO 19011

Certification bodies registered with REDcert-EU and accredited in accordance with the requirements of ISO 17065 conduct audits in accordance with the guidelines set forth in ISO 19011:2018 (and subsequent future editions of this ISO standard). They follow the processes described therein for the preparation, conduct, and follow-up of audit activities.

The ISO standards establish requirements and procedures intended to ensure that conformity assessment procedures achieve comparable and repeatable results.

The qualified auditor performs a conformity assessment based on his or her expert evaluation of information. Information is gathered through, at a minimum, interviews, observation of processes and activities, and evaluation of documentation and records (data). The auditor uses the provided, mandatory REDcert-EU checklists (or forms to be specified in the future) to create audit documentation that allows the reviewer to understand the audit.

In the case of audit accompaniment (accompanying/witness audits), it is evaluated and expected that the conducting auditor works in accordance with the ISO standards and this guide and demonstrates the ability to apply them.

5.1 Description of typical audit activities

The scope of each activity depends, among other things, on the audit objectives and the identified risk level of the economic operator being audited.

The **Audit Lead** is

- the qualified and responsible person assigned to conduct the audit
- the lead auditor in the case of audit teams

6.3* Preparing the audit

Conducting a Document Review in Preparation for the Audit

The relevant documentation of the organization to be audited is reviewed in preparation for the audit in order to:

- gain an overview of the scope of the documentation
- identify any gaps
- gather information to prepare for the audit activities and the relevant
- working documents, e.g., regarding processes and functions

In doing so, the *auditors* consider and take into account whether the information provided in the documents:

- is complete, accurate, consistent, and up-to-date
- covers the scope of the audit
- can provide sufficient information to support the audit objectives
- facilitates the efficient conduct of the audit

Where applicable, the documentation requested for audit preparation also includes reports from previous audits. The document review takes into account the size and complexity of the organization being audited, as well as the audit objectives and scope.

*Examples of documents to prepare for an audit:
Mass balances, supplier lists, site lists, existing certificates,
findings from previous audits, GHG calculations*

Preparing the Audit Plan

The audit lead prepares an audit plan that reflects the scope and complexity of the audit and enables a third party to identify which steps are to be performed by whom and for what purpose.

When **preparing the audit plan**, the audit lead takes the following into account:

- the appropriate sampling procedures
- the composition of the audit team, if applicable
- the impact of audit activities on the processes of the auditee

The audit plan

- serves as the basis for the *agreement* between the audit lead/team and the auditee.
- should be *flexible* enough to accommodate any necessary changes.
- is sent to the auditee in advance for *approval*.

The audit plan must include at least the following:

- Audit objectives
- Scope of the audit
- Audit criteria, including any reference documents
- Method(s) for the audit components (e.g., on-site and desk audit)
- Locations, dates, expected audit times, and duration of audit activities to be performed, including meetings with top management of the audited company
- If applicable, designation of roles and responsibilities of audit team members and observers
- Allocation of appropriate resources for critical audit areas

The audit plan also includes any planned (random) inspections as part of a group certification and/or for dependent business locations.

Preparing for an audit also involves conducting a documented risk assessment of the company to be audited:

In preparation for the audit, the certification body conducts a risk assessment and documents it. Based on its expertise, experience, and the documentation submitted, the certification body assesses which circumstances exist or indicate a higher probability of nonconformities occurring and/or their severity. In accordance with its assessment procedure, the certification body classifies the risk (low, medium, high) and takes this into account when preparing the audit plan with regard to audit depth and sampling procedures.

Preparation of Working Papers

The audit lead/audit team collects and reviews information relevant to their audit engagements. They also prepare working papers as needed for reference and to document audit evidence.

These may include:

- Checklists
- Forms

6.4* Conducting the audit

General

Audit activities are typically performed in a specific order. This order may be adjusted to accommodate.

The audit begins with the opening meeting.

Conducting the opening meeting

Purpose of the opening meeting:

- To obtain agreement from all parties to confirm the audit plan
- To introduce the participants
- To ensure that all planned audit activities can be carried out

The opening meeting should be held with top management and, if applicable, with those responsible for the processes and functions to be audited.

The following elements should be addressed as applicable:

1. Introduction of participants, including their roles
2. Confirmation of the audit objectives, scope, and criteria
3. Confirmation of the audit plan and other relevant agreements
(e.g., date & time of closing meeting, interim meetings)
4. Presentation of the audit methods used, including a note to the audited company that audit evidence is based on a sample of available information
5. Confirmation of official communication channels
6. Confirmation of the audit language
7. Confirmation that the auditee will be kept informed of the audit's progress during the audit
8. Confirmation that the necessary resources are available

9. Confirmation of matters relating to confidentiality and information security
10. Information on methods for reporting audit findings, including classifications
11. Information on conditions that may lead to the termination of the audit
12. Information on the closing meeting
13. Information on how to handle potential findings during the audit
14. Information on feedback mechanisms, including complaints and appeals

Reviewing documents during the audit

The audit lead/audit team reviews the relevant documentation to:

- Determine compliance with the audit criteria
- Gather information to support the audit activities

If sufficient documentation cannot be provided within the timeframe specified in the audit plan, the audit lead should notify the person responsible for managing and directing the audit program, as well as the auditee.

Depending on the audit objectives and scope, a decision should be made as to whether the audit should continue or be suspended until the concerns regarding the documentation are resolved.

Communication during the audit

It may be necessary to establish formal procedures for communication within the audit team, as well as with the auditee and, where applicable, external parties (e.g., government agencies), particularly where the mandatory reporting of nonconformities is required.

During the audit, the audited company must be kept informed of the audit's progress. Evidence gathered during the audit that indicates an immediate risk to the audited company should be communicated without delay.

Assignment of roles and responsibilities

The audit lead should have the authority to refuse to allow authorized observers to participate in specific audit activities if their presence influences or hinders the conduct of the audit.

Collecting and verifying information

During the audit, information relevant to the audit objectives, scope, and criteria is collected and verified through appropriate sampling.

Only verifiable information is accepted as audit evidence. Audit evidence leading to audit findings is recorded.

Methods for gathering information include:

- Surveys/interviews
- Observations
- Review of documents, including records

Elaborate audit findings

To draw audit findings, audit evidence is evaluated against the audit criteria.

Nonconformities and their supporting audit evidence are recorded and evaluated together with the audited organization to confirm that the audit evidence is accurate and that the non-conformities are understood.

Elaborate audit conclusions

The audit team meets prior to the closing meeting to:

- Evaluate audit findings and all other relevant information gathered during the audit against the audit objectives.
- Reach *agreement* on the audit conclusions, taking into account the uncertainty associated with the audit process

- Discuss audit *follow-up actions*, if applicable

Audit conclusions address issues such as:

- The *degree of compliance* with the audit criteria
- Achievement of the audit objectives, the scope of the audit, and compliance with the audit criteria
- Root causes of the findings
- Similar findings made in different areas to identify trends

Assessments of compliance with system requirements take place during the audit process.

Conducting the Closing Meeting

A closing meeting is held to present the audit findings and conclusions.

Participants in the closing meeting should include top management of the audited organization, as well as, where applicable, the persons responsible for the relevant functions and processes, and other parties.

The participants agree on a timeline for an action plan to address the relevant audit findings.

Where applicable, the following points, among others, are explained to the audited organization during the closing meeting:

- Notification that the audit evidence gathered is based on a sample of the information that was available
- the reporting procedure
- the procedure for addressing audit findings and potential consequences
- presentation of the audit findings and conclusions in a manner that is understood and accepted by the audited company

- all related follow-up audit activities (e.g., implementation of corrective actions, procedures for audit complaints, appeal procedures)

The audit concludes with the final meeting.

6.5* Follow-up to the audit

Preparation of the Audit Report

The audit lead reports on the results of the audit in accordance with the provisions of the audit program.

The audit report provides a complete, accurate, concise, and clear record of the audit.

It includes or refers to at least the following:

- Audit objectives
- Scope of the audit, specifically listing the organizational and functional units as well as the audited processes
- Identification of the audit client
- Identification of the audit team and the participants in the audit
- Dates and locations where audit activities were conducted
- Audit criteria
- Audit methods
- Audit findings and associated evidence
- Audit conclusions

Indication of the extent to which audit criteria were met:

In addition to the content of the audit report mentioned above, SURE expects documented information on risk assessment, data on sustainable biomass, and, where applicable, information on group certification.

All findings by the audit lead/audit team must be fully reflected in the system checklists, clearly verifiable and documented, and included in the action plan if they constitute nonconformities. This also applies to findings that were resolved during the audit.

Documentation is the central element for ensuring the traceability of the evaluation result, which is also required for the review and certification decision by the certification body. Certification bodies must document the conduct of the audit in such a way that third parties can verify the audit. The findings must be clearly documented, including an indication of which documents (with clear identification such as file name, version, and date) were reviewed at what time and for what periods. It must be recorded to which results the individual assessment steps led and which processes were verified using which audit methods.

If results from other audits, e.g., from the preparation of the environmental report, are used for the audit, this must be done in accordance with the above guidelines and, if necessary, justified

Distribution of the Audit Report

The audit report is issued within an agreed timeframe.

The audit report is dated, reviewed, and approved in accordance with the provisions of the audit program, and is then distributed to the recipients in accordance with the provisions of the audit procedures or the audit plan.

6.6* Completion of the audit

Completion of the Audit

The audit is complete once all planned audit activities have been carried out.

The audit concludes with a closing meeting and the handover or preparation of the action plan and the preliminary audit findings on the last day of the on-site audit. All subsequent activities are intended solely to verify whether the documented nonconformities have been resolved. Subsequent improvements made by submitting revised documents are part of the resolution of nonconformities, not part of the audit process.

6.7* Follow-up action after the audit

Implementation of follow-up actions as specified

The conclusions of the audit may indicate the need for corrective actions. Such actions are determined by the audited organization and implemented within an agreed timeframe. The audited organization informs the audit lead of the status of these actions.

The completion of these actions and their effectiveness are verified. This verification may be part of a subsequent audit.

***Headings referenced in accordance with ISO 19011:2018**

6 Conclusion

REDcert-EU certification bodies and their auditors work systematically and in accordance with the requirements of ISO 17065. The application of the rules for conducting audits in accordance with ISO 19011 is the basis upon which expert auditors conclude at evidence-based, repeatable, traceable, and risk-based conformity assessments that ensure compliance with sustainability standards. This is essential for the credibility, transparency, and further development of the REDcert-EU certification scheme.

Imprint

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