

FARM SUSTAINABILITY ASSESSMENT (FSA) 2.1 THIRD PARTY VERIFICATION AUDIT GUIDE FOR FARM MANAGEMENT GROUP CLAIMS *FOR USE WITH FSA IMPLEMENTATION FRAMEWORK VERSION 2 (ALL CROPS EXCEPT WILD HARVEST)* VERSION 1.1

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1. Introduction

1.1. About the FSA

SAI Platform's Farm Sustainability Assessment (FSA) can be used in many ways in supply chains (for more information see www.fsatool.com). Through the FSA programme, SAI Platform strives to support farmers and companies in moving towards sustainable production of agricultural materials.

- **Free for use:** the FSA is free to use and available to SAI Platform members and anyone else who is interested. The online tool created by SAI Platform and ITC is only available for SAI Platform members and their invited suppliers.
- **Global tool:** farmers all around the world are using the FSA to meet sustainability goals. The FSA tool is available in many languages. FSA is not commodity-specific; it is suitable globally for all crops and farm sizes.
- **Wide range of farming scenarios:** FSA is for farms of all types and sizes, including both very large farms as well as smallholder farms.

1.2. About this guide

This guide is written for third party audit bodies when conducting FSA verification audits. It is written as a reference guide for auditors to ensure a standard procedure and uniformity in the verification of FSA results. It covers topics such as the verification process and how to interpret and report findings.

Companies may also choose to use this guidance to inform their own internal verification processes.

It is to be used for verification only. It does not provide guidance on certification.

This guidance is only applicable for the crops version of the FSA, it is not appropriate for the beef FSA. The crops version of the FSA is applicable for all crops, except wild harvest.


This document provides guidance for verification of claims made by Farm Management Groups. For specific guidance on verification for stand-alone farm claims, see separate document.

For verification of claims by a group of smallholder farmers, additional guidance may be required. If you are verifying claims made by a group of smallholder farmers, please contact SAI Platform via fsatool@saipatform.org

This Guide provides guidance for verification of claims that are made with reference to the SAI FSA Implementation Framework - Version 2 released 15 June 2016, and the SAI Platform Farm Sustainability Assessment 2.1 (see www.fsatool.com). These documents provide details of the required process and minimum requirements for implementation of the FSA in supply chains, and making external claims on FSA engagement, performance levels, and associated volumes.

This guidance is an update of the previous version of the Verification Guide (FSA 2.0 Third Party Verification Audit Guide - Working Draft for Comment April 2017). **FSA Verification Audits carried out after 1 JUNE 2018 must use this version. Verification audits conducted prior to this date using the previous version remain valid.**

2. Purpose of FSA Verification for Farm Management Groups




FARM MANAGEMENT GROUP CLAIM

Based on the results of benchmarked standard/ self-assessment and according to the reporting requirements of FSA [version] implementation framework it is estimated that [farm management group name] has produced:

- x tonnes &/or % gold
- x tonnes &/or % silver
- x tonnes &/or % bronze
- x tonnes &/or % not yet bronze

The claim is based on the volume sourced from all farms that have been identified as part of the group.

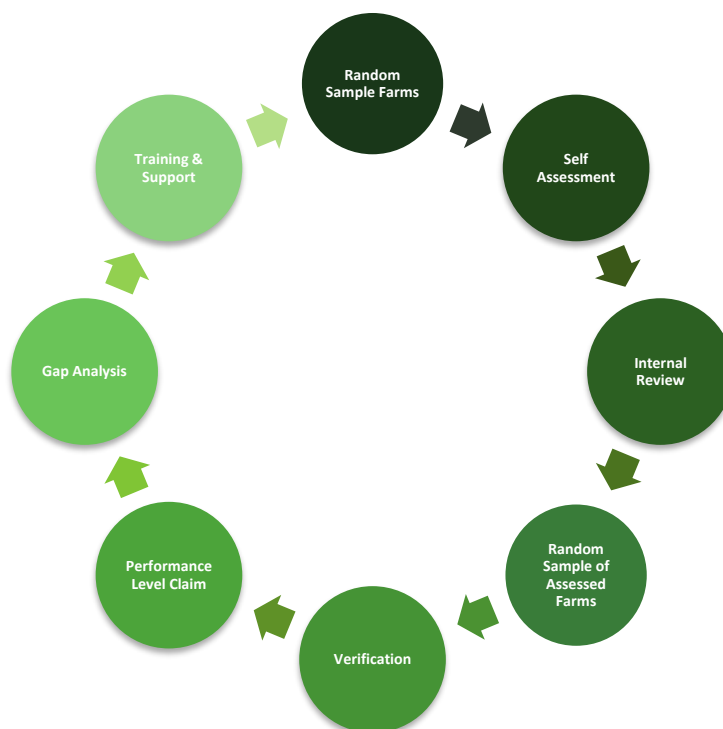


Third party verification is obligatory for companies and farms that want to publicly claim a certain FSA performance level of their farm supply base (Bronze, Silver or Gold) and/or number of farmers in the FSA programme.

For Farm Management Groups, the purpose of the verification audits is twofold:

- 1) to check the quality of engagement of the farmers by the Farm Management Group, and the accuracy and completeness of the Farm Management Group’s system to track group volumes and mass balance claims
- 2) to check the accuracy of the sample farm FSA self-assessment(s) and confirm % farms in the group at each performance level

The verification audits and attestation provide external stakeholders with increased confidence that the FSA claims made by the Farm Management Group are accurate and reliable.



Where verification sites within the FSA cycle

3. Key principles of FSA Third Party Verification

3.1. Role of the auditor

SAI FSA is not a compliance programme, and FSA Third Party verification is not a compliance audit. Companies are free to determine their required FSA performance level, if any, and which options are best suited to their supply chains. Farms and Farm Management Groups can make Performance Level Claims to whichever FSA performance level reflects their current performance level.

The role of the auditor is to verify the % farms at each FSA Performance Level, and therefore to confirm the FSA Performance Level Claim that can be made by the Farm Management Group.

3.2. Triangulation of information

The purpose of the FSA audit is to determine whether the FSA self-assessment carried out by a group of farms are accurate, and therefore confirm the FSA Performance Level Claim made by those farms.

It is therefore important that the auditor adopts the correct approach when determining whether a practice aligns with the answer reported in the self-assessment or not. Rather than only looking for hard evidence, auditor must apply “triangulation of information” obtained from different sources both at the Farm Management Group and on-farm.

- Interviews to verify the level of awareness of policies, practices or management systems
- Observation to verify whether (farm) practices align with the self-assessment
- Documentation to verify the claim against records of implementation

Triangulation of information from different sources is especially important when auditing small scale farmers as these typically will not have hard evidence of farm practices. For example, records of integrated pest management will most likely not be available, even though farmers might implement such practices and these can be observed on-farm.

3.3. Risk assessment

Risk assessment is a key component of the preparation for an FSA verification audit. The purpose of the risk assessment is to help the auditor to:

- place particular emphasis in the audit on those topics that are most important or where there is greatest risk of non-compliance with FSA requirements
- adjust the burden of proof to reflect the risk of non-compliance

3.4. Continuous improvement

Third party verification is one element of the FSA Programme. The audits can support farmer engagement, continuous improvement action plans, and farmer training to encourage continuous improvement in sustainable agriculture.

4. FSA Implementation Options: Verification Requirements

There are three options for implementing the FSA in a supply chain. The third-party verification requirements for each option are summarised in the table below.

Implementation option 1 Benchmarking	Implementation option 2 Self-Assessment and Verification	Implementation option 3 Hybrid of options 1 & 2
Farm Management Group claims based on volume sourced through benchmarked standards only	Farm Management Group claims based on verified FSA performance level only	Farm management claims based on benchmarking standards PLUS verified FSA score (for elements not covered by standard) for volume sold to supplier
<p>FSA verification audits are not required if certification to the standard is through third-party audits that meet or exceed those required for the FSA.</p> <p>If the benchmarked standard does not include third-party audits that meet or exceed those required for the FSA, FSA verification audits are required to confirm that the claimed performance level has been met.</p>	<p>FSA verification audits are required to confirm that the claimed performance level has been met.</p>	<p>FSA verification audits are required to confirm that the claimed performance level has been met.</p> <p>If the benchmarked standard is certified through third-party audits that meet or exceed those required for the FSA, the FSA verification audit should only cover those elements of the FSA NOT covered by the benchmarked standard. The elements covered by the standard should be assumed to have been met. This may be done through a combined on-farm audit, or as 2 separate audits.</p> <p>If the benchmarked standard does not include third-party audits that meet or exceed those required for the FSA, FSA verification audits must cover all elements of the FSA.</p>

If there is a group of farmers, some of whom comply with a benchmarked standard and some who do not, the group of farmers must be split into 2 management groups, and Options 1 and 2 would be implemented.

For the most up to date list of the standards that have been benchmarked against the FSA and assigned a performance level (e.g. bronze, silver or gold), and confirmation of whether certification to a standard meets FSA requirements, please see www.FSAtool.com.

For more information on the Implementation Options, see Section 3 of the Implementation Framework.

5. Third-Party Verification Process

5.1. Overview

Verification of an FSA Performance Level Claim made by a Farm Management Group is in two parts.



5.2. Overview of Verification Process



5.3. Planning

5.3.1. Engagement

The first step of the verification audit process should be a dialogue between the auditor and the Farm Management Group Coordinator. The purpose of this is for the auditor to learn more about the organisation to be audited, and to gather key information to enable efficient planning of the verification process. It also allows the auditee to ask questions and ensure they understand the process.

In order to plan the audit, the auditor should gather the following information:

- Structure of the Farm Management Group
- Number of farmers in scope
- The location(s) of the farm(s) to be audited
- Average size of the farm(s)
- Use of subcontracted services or labour agencies
- Crops included in verification scope
- Implementation option used

At this stage it is recommended that the auditor registers a notification of planned audit via the SAI Platform website through this [link](#).

This is not a requirement but will help SAI Platform to monitor the demand for audits and optimise its audit management programme to the needs of audit companies and their customers.

5.3.2. Confirmation of Farm Management Group

At this stage, the auditor should confirm that the Farm Management Group meets the requirements set out in Section 5.2 of the FSA Implementation Framework. This is to prevent delay later in the process. The auditor should also confirm that the definition of the Farm Management Group and its membership is appropriate to the Performance Level Claim being made (for example, in multi-crop groups where different claims may apply to one, some or all crops and farms).

5.3.3. Audit timing

The audit of the Farm Management System can take place at any time of year.

On-farm verification of FSA self-assessments must take place within twelve months of the self-assessments being completed.

It is recommended that verification takes place as soon as practical after the self-assessments have been completed. This is to prevent the occurrence of alterations in the farmers' situation in the time between the self-assessment and the verification audit.

It is recommended the on-farm FSA audits are performed during the growing season of the commodity covered by the audit, where possible. This is to ensure that the auditor can gather sufficient evidence of relevant processes and activities to verify all questions in the FSA. The auditor should use their judgement to determine whether a visit outside the growing season will enable verification of all relevant control points.

Usually the verified claim will apply to the current growing season and be valid for three years from the audit date. However, it is possible for the claim to be applied up to one year retrospectively from the audit date, if the auditor has seen evidence to show that the relevant measures were in place in that time period.

5.3.4. Audit Plan

A detailed audit plan must be drafted and agreed with the Farm Management Group Coordinator.

5.3.5. Pre-assessment

In order to prepare for the verification audit, particularly a first audit, SAI Platform recommends that the Farm Management Group commission a pre-assessment of a small number of FSA self assessments (and the Farm Management System, if desired).

The purpose of the pre-assessment is to identify any weaknesses or inconsistencies in the engagement programme or the FSA self assessments that could emerge during the audit. This allows the Farm Management Group to take improvement action (for example, farmer training) to address any issues prior to the verification audit, and so save time and effort during the audit process.

This pre-assessment can be carried out by anyone with expertise in the FSA processes and requirements. This could be the audit body, or another expert consultant or advisor. In order to allow time for corrections to be made, it is advised that it takes place well in advance of any scheduled audits.

If a pre-assessment has taken place, the auditor should ask for a copy of the pre-assessment report, in order to inform the risk assessment.

5.4. Farm Management System Verification

It is a requirement of the FSA Implementation Framework that a Farm Management Group has a robust Farm Management System in place which includes a documented internal management system, a robust mass-balance accounting system, and the ability to support continuous improvement. The auditor must confirm that the Farm Management Group and Farm Management System meet the requirements set out in Sections 5.2 and 5.3 of the Implementation Framework.

The auditor must apply the principle of triangulation in analysing their findings, as described above.

5.4.1. Quality of the Farm Management System

The auditor must confirm that the Farm Management Group has a documented internal management system (Farm Management System) in place that includes a mechanism for ensuring awareness of, and compliance with, the FSA requirements and its implementation framework, as described in Section 5.2 of the Implementation Framework. This management system must also have the ability to support continuous improvement, as described in Section 5.3 of the Implementation Framework.

The management system should incorporate:

- an information system holding the list of supplying farmers
- internal goal setting

- procedures to engage all farmers in the FMG in the FSA programme or equivalent sustainable agriculture continuous improvement programme
- a programme to assess the current performance level of farmers, and encourage and support continuous improvement in sustainable agricultural practices against FSA or equivalent criteria, including
 - internal review of FSA self-assessments
 - corrective action plans and continuous improvement as described in Section 5.3 of the Implementation Framework

Note that action plans are not required the first time that FSA self-assessments are carried out, and therefore claims in the first year can be made without action plans in place.

Sources of evidence may include:

- interview with manager of programme
- interview with trainer/agronomist/field officers delivering support
- any policies, procedures, or records that can demonstrate the steps taken by the FMG Coordinator to engage farmers in the programme, and results of these efforts such as
 - training records
 - communication materials
 - attendance lists for farmer meetings
 - examples of action plans
 - records of assessments or performance
 - examples of measures used to monitor continuous improvement

5.4.2. Quality of the mass-balance accounting system

The auditor must confirm that the Farm Management Group has a robust accounting system in place to ensure there is no double counting of FSA related volume, as described in Section 5.2 of the Implementation Framework.

This must be a robust mass balance accounting system to track and record the volumes supplied by farmers, the % of farmers at each FSA performance level, the volumes sold to customers, and the FSA performance level(s) claimed for those volumes.

Evidence for this could include:

- interview with manager of accounting system to understand how data is collected, entered into the system and validated
- sample check of evidence to test accuracy of volume data entries
- sample check to test accuracy of specific data points and calculations within the system
- check completeness of data to ensure all relevant data is included in mass balance
- check that mass balance system is working effectively and sufficient checks are in place to prevent double-counting

The FSA verification audit is not a chain of custody audit. There is no requirement for the auditor to check the operation of mass balance accounting systems in the value chain beyond the Farm Management Group.

Segregation and Identity Preserved (IP) accounting systems may be used, if required by the purchasing company. The additional requirements of segregation or IP are the responsibility of the purchasing company and are not covered by the Implementation Framework or this document.

5.4.3. Time required

It is expected this verification will be performed in half a day, and maximum one day.

The actual time required depends on:

- the size and complexity of the Farm Management System,
- the nature of the management system (database, paper files, excel)
- the availability of evidence required
- the preparedness of the Farm Management Group Coordinator

5.4.4. Farm Management System Audit Report

The auditor must provide the Farm Management Group Coordinator with a report summarising the evidence seen and confirming whether the Farm Management System meets the requirements. This report must be provided within 2 weeks of completion of the audit.

Appendix 4 sets out the requirements for this report. Auditors may use their own templates for the audit report.

If the Farm Management System meets the requirements, the report must include a statement confirming this.

If the Farm Management System does not meet the requirements, the report must state clearly which requirements have not been met.

The auditor is not required to provide a copy of this report to SAI Platform.

5.4.5. Negative result and follow up

It is a requirement of the FSA Verification Process that a robust Farm Management System is in place.

If the auditor determines that this is not in place, the verification process must be halted until required corrections or improvements have been made to the Farm Management System. The Farm Management Group Coordinator must provide the auditor with a plan for how they will make the improvements required, including a timeline.

Once corrections have been made, the Farm Management Group Coordinator must provide the auditor with evidence that actions have been completed. The auditor must note the corrections and improvements made in an update to the audit report.

5.4.6. Completion and sign off

Once the auditor has determined that the Farm Management System meets the FSA requirements, this phase of the audit can be signed off. The auditor must include a statement in the audit report confirming this. This statement must be dated.

If requested by the Farm Management Group, the auditor may provide a letter confirming sign off.

On-farm audits may not be performed until the Farm Management System is confirmed to meet FSA requirements.

5.4.7. Validity of Farm Management System Verification

The statement confirming that the Farm Management System meets requirements is valid for three years from the date of the audit.

Verification of the Farm Management System must be conducted at least once every three years in order to maintain the verification of the FMG's performance level claims.

It is the responsibility of the audit company to ensure that the FMG has a valid Farm Management System verification statement signed off by an approved FSA audit body in order to carry out onsite verification of FSA performance level claims

In the case of an FMG Coordinator with multiple FMGs operating from within one Farm Management System, it is not necessary for the FMG audit to be repeated as long as the Farm Management System verification audit statement is still valid.

5.5. Preparing the onsite verification audit

5.5.1. Audit Body

It is not necessary for the Farm Management System audit and the onsite FSA verification audits to be carried out by the same audit company. However, the audit company must ensure that the FMG has a valid FM Farm Management System S verification statement signed off by an approved FSA audit body in order to carry out onsite verification of FSA performance level claims.

5.5.2. Verify sampling method used for FSA self-assessments

This may be done during the Farm Management System audit, in order to avoid delays in the process.

The auditor must confirm that FSA self-assessments have been carried out by a representative sample of the farms in the Farm Management Group for which claims are made. The auditor should also confirm that the scope of the self-assessments, and the sampling regime used, are appropriate to the Performance Level Claim being made (for example, in multi-crop groups where claims may apply to one, some or all crops).

The Implementation Framework Section 5.5.2, describes the rules that determine the number of farms to be sampled according to the number of farms in the Farm Management Group, and the selection methodology to be used.

If the random sample has been generated using SAI Platform's online tool, the auditor should confirm that this was done correctly.

If the selection of farms for self-assessment has been carried out by the Farm Management Group, without using the online tool, the auditor must analyse the method used and confirm that the list has been generated randomly. Acceptable methods include use of the random number generation facility in excel, selection by an independent third party with expertise in independent sampling and use of online tools designed to provide random samples.

The FMG may ask the auditor to generate the random sample. If this is the case, the auditor must ensure that the method used meets the requirements and must keep a record of how the random sample was generated.

If the auditor cannot verify that the method used to select the farms for self-assessment was random, a new random sample must be taken.

Farmers selected through this random process may only decline to complete a self-assessment due to “force majeure” and the FMG must keep records of any such cases. If a farmer refuses to complete a self-assessment for any other reason, the farmer and their associated volumes must be removed from the FMG and the auditor must review the documentation.

5.5.3. Risk assessment

The auditor must carry out a risk assessment prior to each audit cycle. Consideration must be made of inherent risks associated with both the country/region of operation and the specific crops and farming methods being used.

The topics covered should include (but are not limited to) risks associated with:

- Land rights
- Presence of designated protected areas on or near the farm locations
- Agro-chemical use
- Labour practices
- Human rights
- Worker safety
- Use of migrant labour

This information should be gathered through desk research and the auditing body’s own knowledge gained through experience. Copies of previous (internal/external) audit reports should be requested, if available.

The auditor must document the risk assessment, including details of the evidence reviewed and the outcome of the assessment. This should be shared with the FMG Coordinator.

5.5.3.1. Legislation Filter

SAI Platform has created legislation filters for some countries, which enable farmers in those countries to pre-populate certain questions in the FSA. Legislation filters may only be used if SAI Platform has approved the legislative benchmark for that country. For a list of countries whose legislation has been benchmarked against FSA, or to have a country’s legislation benchmarked, contact SAI Platform via fsatool@saipatform.com

Any questions prefilled with the legislation must be covered in the verification audit. The auditor must verify that the situation at the farm matches the answers given.

The legislation filter is not a substitute for the auditor’s own knowledge of relevant legislation. The auditor must still analyse applicable legislation prior to the onsite audit.

5.5.4. Identify farms for on-farm FSA verification audits

The auditor must select the random sample of the FSA self-assessments to be included in the on-farm audits. This selection must not be done by the FMG.

The Implementation Framework, paragraph 5.5.4 describes the rules that determine the number of FSA self-assessments to be audited according to the size of the FMG, and the selection methodology to be used.

If the FMG has used the FSA online tool to register farmers and generate the FSA self-assessment sample, then the auditor should use the tool to generate the audit sample. Otherwise, the auditor should use an accepted method to generate the sample, as described in Section 5.5.2 above.

Farmers selected through this random process may only decline to be audited due to “force majeure” and the auditor must keep records of any such cases. If a farmer refuses audit for any other reason, the farmer and their associated volumes must be removed from the FMG. A new randomly-selected farm must complete the FSA self-assessment, and the claim adjusted as required. For this reason, the FMG may choose to include 1-2 additional farms in the initial random selection, who are ready as ‘back up’ to fill in if a farm has to decline the audit.

If the FMG Coordinator wishes, additional audits may be performed above the minimum required. This should be agreed with the auditor during the planning phase.

5.5.4.1. Engagement of farmers to be visited

The FMG is responsible for engaging with farmers and planning the farm visits.

SAI Platform recommends that the Farm Management Group uses the template named ‘Preparation of Farmers’ in Appendix I to provide information to farmers prior to the audit visit. The Farm Management Group Coordinator can also direct the farmers to the FSA website, or the auditor may choose to provide their own briefing.

5.5.5. Audit plan

A detailed audit plan must be drafted and agreed with the Farm Management Group Coordinator prior to the visit with the aim of ensuring an efficient audit.

5.6. On-Farm FSA Verification Audits

5.6.1. Time requirement for the on-farm FSA audit

The time required for each farm FSA audit will depend on factors including:

- ✓ Size of the farm
- ✓ Number & type of crops
- ✓ Number of workers
- ✓ Location of the farm (e.g. close to highly biodiverse area)
- ✓ Inclusion of off-farm activities e.g. worker accommodation, storage
- ✓ How well prepared the farmers are for the audit

In general, half to one day should be sufficient to conduct each on-farm verification audit.

5.6.2. Recording information

Auditors must use adequate audit tools to record data obtained and be able to aggregate data from several farms so that a complete overview can be presented to the Farm Management Group.

The audit tools must allow for detailed description of findings and evidence used for triangulation.

5.6.3. Audit Control Points - Criteria and Evidence for Triangulation

Appendix 3 provides the auditor with detailed guidance on typical audit criteria and sources of evidence for each FSA requirement. This must be used by all auditors to ensure consistency.

As described in Section 3 above, the auditor must use triangulation of different evidence sources in order to confirm the answers to the FSA questions. For farm FSA audits, these include:

- Interviews
- Observation
- Inspection
- Documentation

Evidence may be provided by the Farm Management Group on behalf of the farmers in the group, for example where trainings, procurement or landscape scale assessments are carried out by the FMG on behalf of all farmers in the group. Where this is the case, the auditor must confirm that farmers are aware of the activities of the FMG and how they apply to the individual farm. It is not possible to complete an FSA verification audit at FMG level only; the auditor must visit individual farms to confirm awareness and implementation.

The auditor must use their risk assessment to inform a risk-based approach to burden of proof. For example, in jurisdictions where legal requirements meet FSA requirements, and are effectively enforced, the risk of non-compliance is lower and so written evidence may not be required.

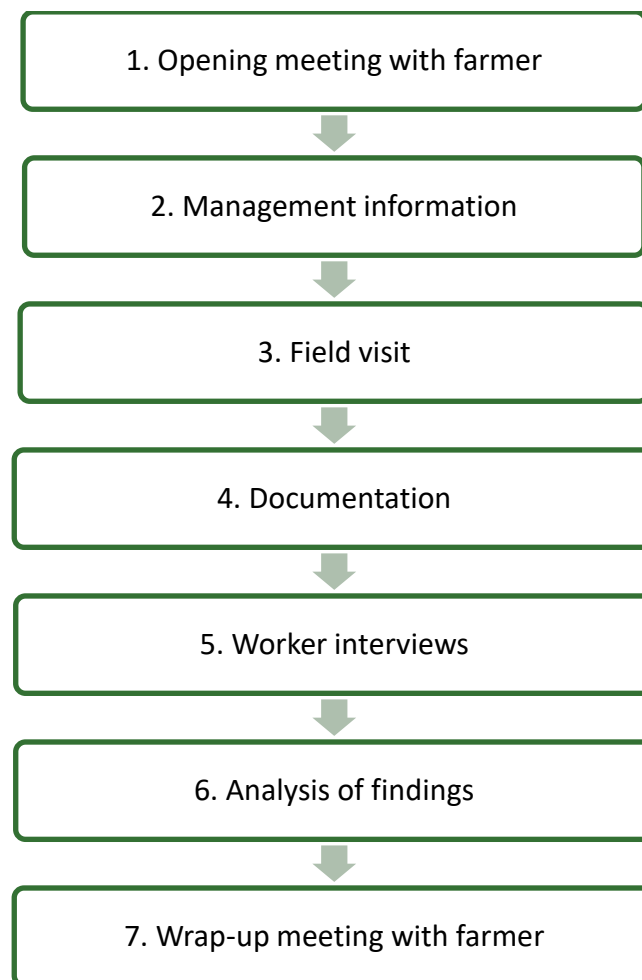
5.6.4. Scope of audit

The scope of the FSA self-assessment ends at the farm gate, meaning that it does not carry over to processing of the agricultural material unless the farm is responsible for transportation to the customer, processor or packaging plant. For details on the scope of the FSA, see Sections 2.2 and 2.3 of the Implementation Framework.

The scope of the audit should match the scope of the FSA self-assessments i.e. farm-level or material level.

5.6.5. On-farm FSA verification – typical farm audit plan

The recommended activities for each on-farm audit are shown below. The order below is recommended, however on individual visits activities may be conducted in a different order. All visits must begin and end with meetings with the farmer (or farm manager).



5.6.6. Opening meeting

Each farm audit should begin with an opening meeting with the farmer or farm manager. This meeting should be led by the auditor and should include:

- Introductions of auditor(s) and farmer/farm manager(s)
- Confirm purpose of audit to verify the content of the farm’s FSA self-assessment
- Confirm scope of audit (e.g. crops and processes in scope)
- Explain the verification process (incl. time / documents needed)
- Discuss issues of confidentiality
- Request permission to interview people working at the farm

5.6.7. Management information

In order to inform triangulation process, the auditor should interview the farmer/relevant manager regarding the policies, procedures and management systems in place to support their FSA responses.

- General introduction to the farm
- Review of FSA answers
- Confirm level of awareness and involvement with FSA and Farm Management Group support
- Verbal description of relevant policies, procedures and management systems

- Request any supporting documentary evidence required e.g. implementation plans, field records, permits, licenses and certificates

5.6.8. Field visit (observation and inspection)

The auditor should visit all areas of the farm relevant to the verification of FSA responses, to verify whether (farm) practices align with the self-assessment. This observation could include:

- FMG Coordinator interaction with farmers (where relevant/possible)
- Storage facilities and labelling of materials
- Safety measures and safety hazards
- Operational activities taking place in the field (e.g. harvesting)
- Worker accommodation
- Equipment storage and operation, and maintenance records
- Soil, pest and water management activities on the farm
- Measures to protect and promote biodiversity

If any of these activities is conducted off site (for example: storage of chemicals; worker accommodation) the auditor should visit these off-site locations if this is required to demonstrate measures in place. As this will affect the length of the audit visit, the auditor should seek to determine in advance if off-site visits will be required.

5.6.9. Documentation

If required, the auditor should check documentation available to verify records of implementation. Depending on the size of the farm and the country, the farmer might have written procedures and records or not.

Potential documents include:

- Records of pesticide applications
- Certificates and licenses for safety training, spraying etc.
- Employment contracts and wage slips
- Licenses and permits
- Copies of plans, procedures or other written documents suggested by farmer to support management interviews

Documentation evidence may be provided by the Farm Management Group Coordinator or other central body if this body is responsible for managing or recording specific aspects of the FSA, for example buying seed or agro-chemicals, developing IPM plans or carrying out soil analysis. Where evidence is provided by a central body, the auditor must confirm awareness and implementation at farm level. See Appendix 3 for more guidance.

Where relevant documentation is held off-site, the Farm Management Group Coordinator should seek to make sure these are available to view on-site for the audit, or that the auditor is able to view the records in situ (this may be relevant where records are relevant to all farms). The auditor should seek to determine in advance if this will be required.

5.6.10. Worker Interviews

The auditor should carry out interviews with a sample of those people working on the farm. The purpose of the interviews is to confirm awareness of policies, procedures and programmes, and to corroborate other sources of evidence for aspects such as labour practices, safety and training.

The auditor must select interviewees. The selection should seek to include different types of interviewees, for example:

- family members
- external workers
- temporary, agency and permanent workers
- migrant workers
- male/female workers
- workers handling agro-chemicals

If there is a worker representative on site, they should be interviewed.

Where labour is provided by a subcontractor or via a labour agency, the auditor should interview their representatives with regard to policies and procedures as part of the management interview process.

Interviews must be conducted individually and confidentially.

When determining the number, length and content of worker interviews, the auditor must be mindful of the requirement for a risk-based approach to burden of proof, particularly where FSA requirements are covered by legislation and enforcement.

The auditor must record the number and types of workers interviewed, and the reasoning for this, in the audit report. The reasoning must include reference to the risk assessment and how this influenced the decision.

5.6.10.1. Sub contracted work

Where activity relevant to the FSA is carried out on behalf of the farmer by an external contractor, the auditor must:

- Require the farmer to explained how they ensure that work is conducted to a standard that meets FSA requirements (this can be confirmed through contract wording, worker interviews or observation of the outcome of activities); OR
- Request evidence (such as management interview or records) from the subcontractor directly

The option selected will depend on the availability of the subcontractor and/or the availability of evidence at the farm.

5.6.11. Wrap-up meeting

Once all evidence has been reviewed and the auditor has analysed their findings, a wrap-up meeting with the farmer/farm manager should be held. At this meeting the auditor should:

- Inform the farmer and the FMG Coordinator about the findings and any deviations from the farm's FSA self-assessment score identified by the auditor

- Provide the farmer and the FMG Coordinator with the opportunity to respond and provide additional evidence, if required
- Amend findings in light of this evidence, where possible

If the farmer is not able to provide additional evidence at this stage, but wishes to provide it after the audit, the auditor should agree a timeframe for this which allows completion of the audit report within 2 weeks of the completion of the on-farm FSA audits

5.7. Verification Audit Report

5.7.1. Timing

The auditor must finalise an Audit Report within two weeks of the final on-farm audit. This must be sent to the Farm Management Group Coordinator.

5.7.2. Content

Appendix 4 sets out the minimum required content for the audit report. Auditors may use their own templates for the audit report.

If the verification confirms the FMG's FSA Performance Level claim, the audit report must clearly state this and the claim that has been verified, i.e. the % farms (or volume of material) at each FSA Performance Level.

If the claim has not been verified, the audit report must state clearly the deviations identified and the measures and evidence that would be required to correct those deviations.

It is not required to provide a copy of this report to SAI Platform.

5.7.3. Next steps

If the FMG's FSA performance level claim has been verified, the auditor can close the audit process immediately after completion and distribution of the audit report and move to release a formal letter of attestation (see below).

If the performance level claim has not been verified, the auditor and FMG must proceed to the Follow Up process described below.

Note that if deviations in FSA score(s) are identified that do not affect the farm's FSA performance level, there is no requirement to follow up on these deviations or to review the % farms at each Performance Level.

5.8. Follow Up

5.8.1. First response

If the performance level claim has not been verified, the FMG Coordinator has up to one month from receipt of the audit report to provide a first response to the report.

This first response should:

- confirm the report has been received;

- indicate whether the Farm Management Group agrees or disagrees with the audit conclusion and the deviations identified
- if the Farm Management Group disagrees with the conclusion, the response should include reasons and provide evidence to support this disagreement

If further evidence is provided by the Farm Management Group, the auditor must consider the evidence provided and determine whether this affects their conclusion.

If the auditor agrees that the evidence provides sufficient basis to address the deviations identified, the auditor must amend the audit report with the new evidence and confirm that the Performance Level claim has been verified.

If no evidence is provided, or the evidence is insufficient, or the FMG does not dispute the findings, the auditor must follow the Further Investigation process below.

5.8.2. Further Investigation

5.8.2.1. Negative change in performance level

If a verification audit result requires a negative change in farm performance level (e.g. from silver to bronze) at any farm, the Farm Management Group must:

- review the reasons for this failure (for example, using root cause analysis and evidence)
- determine if it has occurred across the FSA self-assessment sample, identifying if the change is systematic, representative or unique deviation.

The FMG Coordinator has two months to respond to the auditor with their findings.

If the Farm Management Group can demonstrate to the auditor that this change in performance level only applies to the selected farm (unique deviation):

- the score for that farm only must be adjusted to the new agreed level
- the % farms in the FMG at each performance level must be adjusted based on the impact of this single change on the % within the self-assessment sample.

If the evidence provided by the Farm Management Group Coordinator demonstrates that it is a systematic deviation in the self-assessment sample:

- the score of the farms within the self-assessment sample must be adjusted for that question
- the % farms in the FMG at each performance level must be adjusted based on the impact of this change on the % within the self-assessment sample

If the evidence provided by the Farm Management Group Coordinator demonstrates that it is a representative deviation in the self-assessment sample, the auditor should apply the change pro-rata to the self-assessment sample in order to generate the new claim.

For examples of how this process can affect a Performance Level Claim, see Appendix 6.

The auditor must record the evidence provided, the outcomes of the investigation, and the agreed change in performance levels and the FMG's FSA Performance Level claim in the audit report.

If the FMG cannot determine within 2 months if the error is systematic, the FMG must provide the auditor with a plan describing how they will determine the extent of the error within the management group.

5.8.2.2. Positive change in performance level

If the verification audit result requires a positive change in farm performance level (e.g. from bronze to silver) at any farm, the auditor must follow the same process as above, and adjust performance levels and the claim accordingly.

5.8.3. Escalation

If the Farm Management Group and the audit body are unable to agree scoring of specific questions, this must be escalated to SAI Platform for adjudication via fsatool@saipatform.org

In the first instance, the FSA Programme Manager (or an appointed representative) will seek to mediate between the two parties to agree a resolution.

If no agreement can be reached, the FSA Programme Manager will refer the question to the FSA Steering Group, who may convene an adjudication sub-committee to resolve the question. The judgement of the Steering Group will be final.

SAI Platform will seek to resolve all issues within one month of receipt of the initial escalation notification email.

5.9. Completion and sign off

5.9.1. Signing off the process

Once the audit body and the Farm Management Group have agreed the FSA performance level claim, the audit process should be signed off and the letter of attestation issued.

The process must not be signed off until all self-assessments have been verified and scores adjusted as needed, and the Performance Level Claim has been agreed.

5.9.2. Formal letter of attestation

The formal letter of attestation must be provided by the audit body and must include at minimum:

- the name and address of the Farm Management Group
- the name of the third-party verification body
- identifying reference number
- signature of the third-party verification body
- the claimed volume or percentage per FSA performance level
- 'valid until' date of the attestation (usually 3 years – see below)

The Letter of Attestation must be registered in the GLOBALG.A.P. Database within 1 month of the issuing date.

It is the responsibility of the audit body to ensure that this letter is registered. **SAI Platform can only confirm FSA-related claims when an FSA Letter of Attestation is registered.**

SAI Platform will maintain a searchable public register of audits completed. Letters of Attestation will not be made public or shared with third parties. FMG Performance Level Claims, and the outcomes of Verification Audits, will not be made public by SAI Platform.

5.9.3. Validity of FSA audit

The Letter of Attestation is valid for three years.

Usually the verified claim will apply to the current growing season and be valid for three years from the audit date. However, it is possible for the claim to be applied up to one year retrospectively from the audit date, if the auditor has seen evidence to show that the relevant measures were in place in that time period. The maximum validity of the Letter of Attestation remains three years from the date of validity (not the date of audit).

Normally, the FMG should carry out self-assessments of a new sample of FMG members at minimum every three years; the claim resulting from these self-assessments must be third-party verified in order for external claims on performance level to be made.

However, in the following circumstances, self-assessments of a new sample must be carried out annually:

- if the number of farmers in the FMG increases by more than 10%
- if, as a result of changes in FMG membership, more than 10% of the farms in the FMG are new (i.e. they were not included in the FMG list at the time of the original self-assessment sampling).

In order to continue making external FSA claims, the FMG must obtain a new third-party verification of the claim generated from the new self-assessment sample. There is no requirement to repeat the Farm Management System audit in this case.

It is the responsibility of the Farm Management Group to notify the auditor of a change in:

- the number of farmers in the programme (more than 10%)
- claimed volume per performance level (if appropriate)
- crops in scope

SAI Platform recognises that some FMGs – for example those associated with processors supplied by farmers from a local area – may change from year to year. In order to avoid the need for annual re-sampling and verification audits, we recommend that in these cases the FMG is made as wide as possible from the outset, for example covering all farmers in the area who may supply the group, whether or not they supply in a particular year.

5.9.4. Action Plans

Following the audit, the Farm Management Group Coordinator should create action plans to encourage continuous improvement, based on the results of the sampled farms. These should be implemented with all farms (as appropriate) in the FMG.

Follow up from the auditor regarding these action plans is not needed. However, these action plans should be reviewed in the planning phase for the next audits, as part of the evidence for continuous improvement.

6. Revisions

This document will be revised whenever new revisions of the FSA and/or the FSA Implementation Framework are published. There will be a transition period of 12 months from the date of publication, within which to implement any changes, to support the external claims on FSA performance level.

Corrections may be made on an ongoing basis (but will be minimized) and will be reported on the SAI Platform website.

Appendix I: Preparation of Farmers

In order to ensure the farmers are prepared for the third-party verification audit, the Farm Management Group should contact them beforehand to explain the audit process. This can be done in many ways, for example, a formal letter, an email, by phone, or by holding a group meeting with several farmers. The goal is to ensure farmers know what to expect.

The following steps are recommended:

- 1) Thank the farmers for their participation in FSA assessment process
- 2) Explain that third party verification audits are a mandatory part of FSA when making public claims. As the Farm Management Group wants to communicate the performance level externally (please explain / demonstrate in which way), a third-party verification audit is required.
- 3) Give the name of the auditing body and auditor(s) assigned to conduct the third-party verification.
- 4) Indicate the date(s) and time(s) at which the audit will take place, in particular the farm visits.
- 5) Explain that the auditor will first evaluate the farm management system in place to verify how FSA is implemented and whether the Farm Management Group has a good overview.
- 6) Explain that the purpose of the farm audit is to check whether the claim made by the Farm Management Group is in line with the practices found at the selected farms. The farmers were selected randomly by the auditing body.
- 7) Describe the on-farm audit process
 - a. The visit will start with an introduction and end with a short meeting during which the conclusions will be shared.
 - b. During the visit the auditors will request documentation (if any) related to employment of workers, permits, application of pesticides, etc.
 - c. The auditors will walk around the farm to verify facilities and activities and interview people working at the farm. All interviews will be conducted individually and confidentially.
 - d. Information obtained as a result of the audit will be stored on the database of the auditing body. SAI Platform has approved the auditing body to ensure the management systems used are reliable. The information will be kept confidential, but will be shared with the Farm Management Group.

Appendix 2: Verification FAQ for FMGs

What is third party verification?

Third party verification refers to verification carried out by an independent external organisation recognised and competent to perform verification assessments of the FSA Self-Assessment results. This organisation must be independent of the organisations that have gathered and/or provided the data and those that will use the data.

Why third-party verification?

Third party verification is an obligatory aspect for every supply chain actor who wants to publicly claim a certain FSA performance level of their farm supply base (Bronze, Silver or Gold) and/or number of farmers in the FSA programme. The verification audits and attestation provide external stakeholders with increased confidence that the FSA claims made by the Farm Management Group are accurate and reliable

What is the objective of third party verification?

For Farm Management Groups, the purpose of the verification audits is twofold:

- 1) to check the quality of engagement of the farmers by the Farm Management Group, and the accuracy and completeness of the Farm Management Group's system to track group volumes and mass balance claims
- 2) to check the accuracy of the sample farm FSA self-assessment(s) and confirm % farms in the group at each performance level

What needs to be verified?

Verification of an FSA Performance Level Claim made by a Farm Management Group is in two parts.

- 1) Verification of the Farm Management System. This includes the accuracy and reliability of the system for tracking volumes produced and sold by the FMG. It also includes verifying programmes in place to engage and support farmers in continuous improvement programmes.
- 2) Verification of the FSA Performance Level Claims of a representative sample of farms within the group. This includes verification that practices and measures relevant to the key topics in the FSA are in place at the farm.

Why does SAI Platform not accept internal verification?

SAI Platform does not accept internal verification for making external claims. Companies are free to use internal verification for their own assessment purposes, or within their own supply chains. Third party verification is an independent process, and increases the credibility and integrity of the verification and any external claims made on the basis of that verification.

How long does the third-party verification of each farm in the group take?

There is no specific time requirement for a farm audit; it is subject to various criteria and therefore difficult to prescribe. Examples of criteria that can impact (increase or reduce) the above timing are:

- ✓ Size of the farm
- ✓ Amount & type of crops
- ✓ Amount of labour
- ✓ Location of the farm (e.g. close to highly biodiverse area)
- ✓ Organisation structure (e.g. part of cooperative or individual farm)
- ✓ How prepared the farmers are

In general, half a day should be sufficient to conduct the on-farm verification audit for small/midsize farms. For large farms, a full day may be required.

How can I prepare for the verification audit?

You can prepare by supporting the farmers who are to be audited to collect all the documentation and other evidence they need to support their answers to the FSA checklist questions. You should ensure they are aware of the date and content of the audit visit, and provide them with a briefing on what to expect.

For the FMS verification audit, you should ensure that you have documentation and evidence available to demonstrate the systems and procedures used to track group volumes and mass balance claims. You should also gather together your evidence of farmer engagement in the FSA programme, and methods to support continuous improvement. Ensure that you have the right people available on the day of the audit to quickly answer any questions the auditor may have.

What does a third-party verification farm visit look like?

During the visit the auditor will request documentation (if any) related to employment of workers, permits, application of pesticides, etc. The auditors will walk around the farm to verify facilities and activities and interview people working at the farm.

What are the costs of a verification audit?

Please speak to your chosen audit body to confirm the costs of the audit.

Can a farmer refuse the self-assessment or third-party verification audit?

No, a farmer cannot refuse the self-assessment or verification audit. If a farmer does not want to cooperate, the farm must be removed from the Farm Management Group. A farmer can only refuse due to “force majeure”, due to reasons out of their control (e.g. illness, flooding etc.), and they may remain in the Farm Management Group.

What sampling method does the audit body use for visiting the farms?

The audit body needs to randomly sample a number of farms amongst those selected to complete a self-assessment. In order to determine the number of farms that are subject to a verification audit, the audit body applies the sampling rules as described by SAI Platform.

What happens when the result of the third-party verification does not match the results of the Self-Assessment?

If the verification of the farm leads to a negative change in the score performance level of the farm (e.g. from silver to bronze), the Farm Management Group will review the reasons for this failure, and determine if it has occurred across the Farm Management Group sample.

If the Farm Management Group can demonstrate to the auditor that this change in performance level only applies to the selected farm, only that farm’s score is adjusted. If the Farm Management Group concludes that this is a structural error across all samples of the group, the scores of all farms within the sample are adjusted.

Does the auditor inform the farmer about the assessment results?

The general findings will be presented to the farmer. However, any other implications shall first be presented to the Farm Management Group.

For all follow up questions, contact fsatool@saipatform.org

Appendix 3: FSA 2.1 Audit Control Points: Criteria and Evidence for Triangulation

Please see the separate file:

FSA 2.1 Verification Audit Control Points Evidence FINAL FOR PUBLICATION 1 JUNE 2018.xlsx

Appendix 4: Audit Report Templates

Auditors may use their own templates for the audit report.

The following templates set out the minimum content for all SAI FSA Verification Audit Reports. Auditors may include additional information if they choose to or if requested by the FMG or SAI Member who initiated the audit.

Farm Management System Verification Report

1. Farm Management Group Details

Name of Farm Management Group	
Name and address of FMG Coordinator	
Crop(s) covered	
Size of farm(s)	
Location of farm(s)	
FSA implementation option	
Number of farmers in Farm Management Group	
Name and supply chain role of FMG Coordinator	

2. Audit details

Name of audit body	
Name of lead auditor	
Audit team	
Date audit completed	
Name of organisation requesting audit (if this was not the Farm Management Group)	
Name, role and organisation of FMG Coordinator representative interviewed	

3. Farm Management System Verification

Assessment of Farm Management Group	
Description of Farm Management Group	
Assessment of compliance with FSA requirements	
Assessment of Quality of Farm Management System	
Description of Farm Management System and programme for engaging and supporting farmers	

Evidence seen	
Assessment of compliance with FSA requirements	
Assessment of Quality of administration of the volume accounting system	
Evidence seen and tests carried out	
Assessment of completeness	
Assessment of accuracy	
Assessment of effectiveness of controls to prevent double-counting	

4. Findings

Overall conclusion

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Corrective actions required

Non-compliance identified	Corrective action required

On-farm FSA Verification Audit Report

1. Farm Management Group Details

Name of Farm Management Group	
Name and address of FMG Coordinator	
FSA Performance Level Claim to be verified	
Number of farmers selected for self-assessments	
Number selected for third party audit	

2. Audit details

Name of audit body	
Name of lead auditor	
Audit team	
Dates audits completed	
Name of organisation requesting audit (if this was not the Farm Management Group)	

3. Pre-audit work

Name, role and organisation of FMG Coordinator representative interviewed	
Method used for selection of farms for self-assessment & confirmation that this was a random selection	
Summary of risk assessment (may be appended as separate report)	
Summary of evidence provided by FMG on behalf of all farmers	

4. Overall findings: verification of FMG Performance Level Claims

Summary of negative changes in performance level identified (including names of farms and details of reasons for change)	
Summary of positive changes in performance level identified	
Performance Level Claim verified / not verified	

Deviations identified	Action required

5. FSA Verification Report – to be completed for each farm visited

Name & location of farm	
Name of farmer/ farm managers	
Date of visit	
Name of auditor	
FSA self-assessment score & performance level to be verified	
Summary of audit visit activities (including key documents seen, areas of the farm visited, and names of management interviewees)	
Number and type of worker interviews carried out, and basis on which this was determined.	
FSA self-assessment score & performance level after verification audit	
FSA self assessed performance level - verified / not verified	
Description of positive and negative deviations from self-assessment	
Measures and evidence required to correct negative score deviations identified	

Appendix 5: Sample Size and Good Practice for Worker Interviews

The Sedex Members Trade Ethical Audit (SMETA) Best Practice Guidance (Version 6.0 April 2017) provides best practice guidance for the conduct of worker interviews in the context of a wider social audit.

Section 7.3 of the SMETA document describes best practice for conduct of worker interviews.

The table and information below are taken from this Guidance. The auditor should take this table as a starting point for determining the number of worker interviews. The numbers below should be seen as the requirement for farms locations where there is a high risk of poor labour practices and human rights. In low risk locations, the auditor may reduce the number of interviews at their discretion.

The auditor must record the number and types of workers interviewed, and the reasoning for this, in the audit report. The reasoning must include reference to the risk assessment and how this influenced the decision.

Table 1: Sample size for different numbers of workers on farm

No of workers excluding management	Individual interviews	Group interviews	Total employees interviewed
1-100	6 or total workers if <5	1 group of 4	10
101-500	6	4 groups of 5	26
501-1000	12	6 groups of 5	42
1001-2000	20	8 groups of 4	52
2000+	22	8 groups of 5	62

- If a site has more than 2000 workers, the number of interviews is determined on a case by case basis. The suggested 62 is a minimum and this should increase as worker numbers increase. This is at the discretion of the auditor and in agreement with the auditee.
- Higher numbers of interviews may require the use of more than one auditor 2 or more auditors in an audit team will allow for a balance of skills, or improve the gender balance.

The Guidance is available at <https://www.sedexglobal.com/wp-content/uploads/2017/04/Smeta-6.0-BPG.pdf>

Appendix 6: Example of impact of change in Farm Performance Level on FMG Claim

1. A Farm Management Group has 600 farmers. According to FSA requirements, 37 self assessments are carried out.

These result in:

- 10 farms @ Bronze level
- 20 farms @ Silver level
- 7 farms @ Gold level

The FMG's Performance Level Claim is therefore:

- Bronze 27.03%
- Silver: 54.05%
- Gold: 18.92%

2. Audits are carried out of 9 of these self-assessments to verify this Claim. One of the audited farms is reduced from silver to bronze as a result of a deviation in the self-assessment.
3. The investigation may lead to one of the following outcomes:

Scenario 1: Investigation shows that this is UNIQUE, and the auditor agrees that only that farm's FSA Performance Level needs to change.

This means that the outcome of the sample assessment becomes:

- 11 farms @ Bronze level (adding audited farm only)
- 19 farms @ Silver level
- 7 farms @ Gold level

The Performance Level Claim becomes:

- Bronze: 29.73%
- Silver: 51.35%
- Gold: 18.92%

Scenario 2: Investigation of the self-assessments shows that a further 5 farms in the self-assessment sample are found to have the same issue.

The FMG changes the score for these 5 farms. As a result, 3 of these farms also move from silver to bronze. The other 2 remain at silver.

The sample assessment becomes

- 14 farms @ Bronze level (adding audited farm plus 3 from self-assessment sample)
- 16 farms @ Silver level
- 7 farms @ Gold level

The Performance Level Claim becomes:

- Bronze: 37.84%
- Silver: 43.24%
- Gold: 18.92%

Scenario 3: Investigation shows that this change is SYSTEMATIC for all farms at the silver performance level.

As a result, all farms that were silver are now bronze. The farms at gold level are not affected.

The sample assessment becomes

- 30 farms @ Bronze level
- 0 farms @ Silver level
- 7 farms @ Gold level

The Performance Level Claim becomes:

- Bronze: 81.08%
- Silver: 0%
- Gold: 18.92%

Scenario 4: Investigation of the audited sample suggests that this change is REPRESENTATIVE and is likely to occur in the self-assessment sample at the same rate as it does in the audit sample

As a result, the auditor should apply the change pro-rata to the self-assessment sample in order to generate the new claim.

Section	Change made
Amends made since version 1.0 issued 1 June 2018	
5.9.2.	Letter of Attestation now must be registered in the GLOBALG.A.P. Database within one month after the issuing date.