

# FSC™ CERTIFICATION SYSTEM

## CHAIN OF CUSTODY CERTIFICATION AUDIT REPORT

### PANCERT AB

Address: **Box 37**

Postal code: **551 12** - City: **Jönköping** - Country: **Sweden**

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## BUREAU VERITAS CERTIFICATION

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- |  |  |
|--|--|
| <input type="checkbox"/> Main audit                        | <input type="checkbox"/> Pre-audit           |
| <input type="checkbox"/> Surveillance audit # (1, 2, 3, 4) | <input type="checkbox"/> Complementary audit |
| <input checked="" type="checkbox"/> Re-certification audit | <input type="checkbox"/> Extension audit     |

Report finalization date: **08 04 2015 (Last Updated)**

CoC Certificate code: **BV-COC-000360**

FSC CW Certificate code (if applicable): **BV-CW-000360**

Certificate (re-)issue date: **date**

Report version: **1**



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### 1 - Description of Certification Scope

Scope Item	Check all that apply to the Certificate Scope		Change since previous audit (N/A for Main audit)	
Certificate Type:	<input type="checkbox"/> Single	<input type="checkbox"/> Trader	<input checked="" type="checkbox"/>	
	<input type="checkbox"/> Multi-site	<input type="checkbox"/> Multi-site trader		
	<input checked="" type="checkbox"/> Group	<input type="checkbox"/> Group trader		
System of Control :	<input checked="" type="checkbox"/> Transfer	<input checked="" type="checkbox"/> Percentage	<input checked="" type="checkbox"/> Credit	<input checked="" type="checkbox"/>
Outsourcing: <i>Not Applicable</i> <input type="checkbox"/>	<input checked="" type="checkbox"/> FSC-certified Subcontractors	<input checked="" type="checkbox"/> Non-certified Subcontractors		<input checked="" type="checkbox"/>
Controlled Wood Verification Program: <i>Not Applicable</i> <input type="checkbox"/>	<input checked="" type="checkbox"/> Low risk sources	<input type="checkbox"/> Sources with unspecified risk		<input type="checkbox"/>
	New districts approved for controlled material inputs:			
Reclaimed Material Suppliers Monitoring: <i>Not Applicable</i> <input checked="" type="checkbox"/>	<input type="checkbox"/> Material inspection and Classification upon receipt	<input type="checkbox"/> Supplier Audit Program		<input type="checkbox"/>
	New suppliers included in the "Supplier Audit Program":			
Trademark Use: <i>Not Used</i> <input type="checkbox"/>	<input checked="" type="checkbox"/> FSC on-product Labelling	<input checked="" type="checkbox"/> FSC Promotional		<input type="checkbox"/>

Certification scope: **Primary and secondary wood processing and trading certified as FSC 100%, FSC Mix Credit and FSC Controlled Wood**

Comments (where applicable):

New participating sites since last surveillance due to applying restriction in number of employees. See list for participating sites



## 1.1 - General presentation

Company Name:	PanCert AB
Address:	Box 37
City:	Jönköping
Postal code:	SE 55112
Country:	Sweden
Operation address (if different from registration address)	
Telephone:	+ 46(0)36-343000
Fax:	+ 46(0)36-128610
Web site:	www.sagisyd.se
Contact person (Responsible for FSC certification):	Mr PerArne Nordholts
E-mail:	perarne.nordholts@sagisyd.se

### Company Activity:

Primary processor; secondary processor; trader with physical possession; trader without physical possession

### Company description:

PanCert AB in Sweden is the service company for Såg i Syd responsible for a set of sawmills and wood traders group site certification.

Såg i Syd is cooperatively owned by a large number of wood production companies in South Sweden. Såg i Syd represents its members on branch issues and is providing services in technical and business matters.

Employees number:	196
FSC turnover class <sup>[1]</sup> :	Multi-site COC class 6

[1]For FSC turnover Class, Choose 1 of 4 following options:

1. Single COC class X (X=1 to 10, or 10+)
2. Multi-site COC class X (X=1 to 10, or 10+)
3. Trader Single class X (X=1 to 10, or 10+)
4. Trader Multi-site class X (X=1 to 10, or 10+)

The AAF for multi-site COC certificates will be calculated with the sum of Central office's and all Participating Sites' turnovers.

The AAF for group COC certificates will be calculated as follows:

1. For **group COC certificates**, an overall fee corresponding to the aggregate annual turnover of all members, as calculated for single COC certificates.
2. For **groups of traders**, an overall fee corresponding to the aggregate annual turnover of all members, as calculated for single trader certificates.



**1.2 - List of Participating Sites within the scope of Multiple Sites Certification (i.e. Single COC with multiple sites / Multi-site / Group certification)**

See appendix D for list of sites

NOT APPLICABLE   
  Single COC with multiple sites   
  Multi-site certification   
  Group certification

Site audited	Site Risk Level High/Normal/ New High/ New Normal	Sub-code (A, B, etc.)	Name of Participating Site	Address (Street/City/Postal Code /Country)	Site Activity	Employees Number	Site AAF class	Scope of each site (indicate the scope as same as for the certificate)
<input checked="" type="checkbox"/>	N/A	Central Office						
<input type="checkbox"/>		A						
<input type="checkbox"/>		B						
<input type="checkbox"/>		...						
<input type="checkbox"/>		...						
<input type="checkbox"/>		...						

**1.3 - Group / multi-site certification evaluation**

PanCert has a manual describing all aspects of the standard distributed to all members both electronically and in hardcopies. They are regularly updating the manual with new requirements. At least once a year representatives are gathered for a training and information session. Internal audits are done annually on each member. PanCert is also providing training on requests from its member.



### 1.4 - Detailed summary of the certification body sampling process

Audit type (MA/SA/RA)	RA	RISK FACTORS	Score	Given Score
Number of 'Normal Risk' sites	20	<b>Ownership</b>		
Number of 'High Risk' sites		All Participating Sites have common ownership	0,1	
Maximum annual growth in number of sites (limit at 100%) [1]	50%	Participating Sites do not have common ownership	0,2	0,2
Number of new 'Normal Risk' sites added since previous audit	3	<b>Certificate Size</b>		
Number of new 'High Risk' sites added since previous audit		0 – 20 Participating Sites	0,2	0,2
Total number of sites	20	21 – 100 Participating Sites	0,3	
Total of Risk Index for Existing Sites	1,0	101 - 250 Participating Sites	0,4	
Total of Risk Index for New Sites		251 - 400 Participating Sites	0,5	
Number of 'Normal Risk' sites to be audited	9	> 400 Participating Sites	0,6	
Number of 'High Risk' sites to be audited		<b>Central Office's Performance</b>		
Number of New 'Normal Risk' sites to be audited	0	No NC issued to the Central Office in the previous audit	0,1	
Number of New 'High Risk' sites to be audited		Not applicable (there was no previous audit)	0,1	
		Only minor Non-conformity in the previous audit	0,2	
		1-2 Major Non-conformities in the previous audit	0,3	
		3 or more Major Non-conformities in the previous audit	0,4	0,4
		<b>Audit Type</b>		
		Annual surveillance audit	0,1	
		Re-certification audit	0,2	0,2
		Main audit	0,3	
		<b>Total Risk Index for Existing Sites</b>		<b>Σ 1,0</b>
		Audit for inclusion of new Participating Sites in the certificate	0,3	
		<b>Total Risk Index for New Sites</b>		<b>Σ</b>

[1] At each audit, Bureau Veritas Certification shall evaluate the ability of the Central Office to manage the number of Participating Sites of the certificate and approve an annual growth rate up to a limit of 100% based on the number of Participating Sites at the time of the evaluation. Where a certificate has twenty (20) or fewer Participating Sites at the time of the main evaluation, Bureau Veritas Certification may approve a growth rate higher than 100%, based on the demonstrated capacity of the Central Office to manage a higher number of Participating Sites.

If the Central Office wants to increase the number of Participating Sites in the certificate scope beyond the approved annual growth rate, Bureau Veritas Certification shall audit the Central Office and a sample of the new sites before the growth resumes.

In the audit for inclusion of new Participating Sites, Bureau Veritas Certification shall establish a new growth limit for the period between the expansion of scope audit and the next surveillance audit.



**1.5 - FSC Products Group**

Description of the company's global list of FSC products group (or FSC Products): See appendix E

Site Sub code	Input Material(s) Product Type[1] & FSC Claim	Annual Input Volume/Weight/ Unit	FSC Product(s) product Type[1]	Specie(s) Scientific name	FSC claim(s)	COC control system(s)	Annual Production Volume/Weight/ Unit	Annual Sales Volume/Weight/ Unit
...								
<b>Total</b>								

[1] According to FSC-STD-40-004a: FSC Product Classification.

[2] Options according to the FSC-Database are: Logging, primary processor, secondary processor, trader with physical possession, trader without physical possession, wholesaler, printer, publisher, and retailer.



## 2 - Scope of audit

<b>Audit Date(s)</b>	From 2 to 19 March, 2015
<b>Total on-site auditing time</b>	9 Man day(s)

2.1 - Composition of audit team	
<b>Lead auditor:</b>	Roland Offrell, FSC COC Lead auditor on behalf of Bureau Veritas Certification
<b>Auditor:</b>	Fredrik Cederquist, FSC COC auditor on behalf of Bureau Veritas Certification
<b>Observer/Translator:</b>	Erling Pallesen, FSC COC auditor on behalf of Bureau Veritas Certification

## 2.2 - Reference to the FSC normative documents used

For this audit, we referred to the checklist(s) below:

<input checked="" type="checkbox"/>	SF03 FSC CoC Checklist 40-004 version 2-1 DIR, extracted from FSC international standards: FSC-STD-40-004 V2-1 EN; FSC-DIR-40-004 EN and FSC-STD-50-001 V1-2 EN (Clauses: 1.16 & 7.1).
<input checked="" type="checkbox"/>	SF03 FSC CoC Checklist 40-003 version 2-1, extracted from FSC international standard: FSC-STD-40-003 V2-1 EN Chain of Custody Certification of Multiple Sites
<input checked="" type="checkbox"/>	SF03 FSC CoC Checklist 40-005 version 2-1, extracted from FSC international standard: FSC-STD-40-005 V2-1 EN Company Evaluation of Controlled wood.
<input type="checkbox"/>	SF03 FSC CoC Checklist 40-007 version 2-0, extracted from FSC international standard: FSC-STD-40-007 V2-0 EN Sourcing Reclaimed Material
<input type="checkbox"/>	SF03 FSC CoC Checklist 40-006 version 1-0, extracted from FSC international standard: FSC-STD-40-006 V1-0 Project Certification

## 2.3 - Summary of previous certification audits

<input type="checkbox"/> <b>NO</b> [If this is main audit and the organization has not been an FSC certificate holder during last 12 months].		
<input checked="" type="checkbox"/> <b>YES</b> [If this is a re-certification audit, a transfer audit, a takeover audit or if the company has been an FSC certified holder during the last 12 months].	<b>Preceding COC code:</b>	<b>BV-COC-000360</b>
	The audited company and its group members achieved a level of compliance that permits to conclude that the traceability of the products from log intake through production to sales is ensured and they can sell and produce FSC products through all the members of the multi-site organisation. There are no previous pending non conformities, which were closed during a complementary audit 18 <sup>th</sup> February 2014.	





### 3 - Observations of the audit team

#### 3.1 - Chain of custody control system implemented by the company

Brief description of the system by which The Organization maintains control over the Chain of Custody for all products included on The Organization's FSC product group list, covering:

##### 3.1.1 - Quality management requirements (Procedures and documentation)

Their FSC manual is the main tool for all procedures required for managing its group member. Requirements for internal audits and management review are part of the procedure together with a documented complaint system. All members have access and are bound to follow the central FSC manual.

##### 3.1.2 - Material sourcing

The group members mainly distinguished in to three categories, sawmills, planers and traders. Sawmills are sourcing sawlog direct from the forest or through a trader. Sawlog originate from Götaland region South Sweden. No export logs from outside Scandinavia have been used during the last year. The planers are using boards and planks only from Swedish sawmills. Traders are mainly handling logs sawmill and planer products. Some traders may also deal in certified products from around the world.

##### 3.1.3 - Material receipt and storage

Material to the sawmills are received at the log yard and measured on site by official Swedish Wood Measuring Institute (VMF). Its then stored until sawing. Control of origin is made on transport documents. There is a claim on the invoices if it is certified forests. The planers receive their material from the sawmill and register it upon reception, Then store until planed. Invoices and transport documentation are controlled for certificate claims.

##### 3.1.4 - Volume control and applied FSC system of control

The sawmills receive their logs as FSC 100% or FSC CW and thus use the transfer system. For production they are using credit. Planers are mostly using credit system both in and out. Traders are always using transfer system.

##### 3.1.5 - Sales and delivery

Sales are to a customer either direct or through outside traders. Deliveries from all members are by truck or to overseas customer by ship. All products are accompanied by transport documents and often also the invoices.

##### 3.1.6 - Labelling Control

There are instructions for Trade Mark and labelling of finished products. BV will control all use of the logo by the certification company before printing. Very few if any use on-product labels. Labels with TM are mainly used on web site for promotion.



### 3.2 - Other practical dispositions (identification of critical control points)

For log deliveries there are no critical points since all harvested wood in Sweden is registered in the VIOL system. A computerised system owned by major Swedish forest owners were all harvesting information, such as ownership, volume and origin is registered. The information follows both the truck to the mill and can be obtained from the common data system. Ownership is transferred to the mill as soon as the logs are loaded on a truck.

For trading of final products there are different ways. Ownership can be on leaving a harbour or at reception with the customer.

### 3.3 - Systematic presentation of observations demonstrating conformity or nonconformity with each element of all applicable FSC normative document(s) used for the evaluation are recorded in the checklist(s) provided by auditor(s) with this report.

### 3.4 - Documents review

List of documents reviewed during the audit

- FSC manual with guidelines and instructions 2015 version. Controlled at each site. Latest addition February 2015.
- Internal audit reports, one report for each audited site
- Summary of the Internal audit reports 2013/14
- Management meeting Dec 2014
- Invoice from suppliers, samples from each site
- Production statistics, from each site and summary
- Invoice to customer, samples from each site
- Credit calculation tables from each site with credit system
- Members list with addresses and names
- List of approved suppliers
- Purchase orders
- Purchase and sales statistics
- Annual management report
- FSC values declaration and policy
- Training record (Training material, Attendance sheet)
- Conversion ratios for sawmills
- Subcontractor list
- Outsourcing contract
- Risk Assessment

Since all above documents have been collected at the different sites there is a multiple number of the same kind, such invoices, suppliers lists, credit tables, etc.

### 3.5 - Interviews of key personnel

Personnel

- Mr PerArne Nordholts – CEO and FSC representative



### 3.5 - Interviews of key personnel

interviewed during the audit	<ul style="list-style-type: none"> <li>- Mr Göran Karlsson - FSC system manager</li> <li>- Mr Gay Abrahamsson – Hoby sågen AB</li> <li>- Mr Jan Praznik – Ansgarius Svensson Sågverk AB</li> <li>- Mr Kristoffer Bjerker – Frödinge Skog AB</li> <li>- Mr Name – Ellwood AB</li> <li>- Mr Magnus Lernkvist – Ernst Hjorts Trävaru AB</li> <li>- Mr Leif Nilsson – Ekeryd Trävaruaffär AB</li> <li>- Mr Erik Kjellberg – AB Karla Såg</li> <li>- Mr Patrik Karlsson – Fransson &amp; Neij AB</li> <li>- Mr Per Collen – Tenhults Impregneringsverk AB</li> <li>- Mrs Lena Moberg – Lida Timber AB</li> </ul>
Comments	<p>Listed above have been the FSC representatives at visited member sites.</p> <p>Besides these other staff has been interviewed according to need.</p>

### 3.6 - Description and review of complaints, disputes or allegations

<input checked="" type="checkbox"/> NO	The company and/or Bureau Veritas Certification did not receive any complaint, disputes or allegations since previous audit.
<input type="checkbox"/> YES	-

## 4 - Outsourcing

<input type="checkbox"/> NO	The company does not use any contractor whose might have an impact on the traceability implemented and described in this report.
<input checked="" type="checkbox"/> YES	The contractors included in the chain of custody are listed below:

For list of contractors see Appendix F.

Contractor's name	Address	Outsourcing Process	COC code (if the contractor is FSC Certificate Holder)	Contractor's agreement signed		Risk level* (Low / High)	Contractor audited during this audit	
				<input type="checkbox"/> YES	<input type="checkbox"/> NO		<input type="checkbox"/> YES	<input type="checkbox"/>
				<input type="checkbox"/> YES	<input type="checkbox"/> NO		<input type="checkbox"/> YES	<input type="checkbox"/>



Contractor's name	Address	Outsourcing Process	COC code (if the contractor is FSC Certificate Holder)	Contractor's agreement signed		Risk level* (Low / High)	Contractor audited during this audit	
				<input type="checkbox"/> YES	<input type="checkbox"/> NO		<input type="checkbox"/> YES	<input type="checkbox"/> NO
								NO
				<input type="checkbox"/> YES	<input type="checkbox"/> NO		<input type="checkbox"/> YES	<input type="checkbox"/> NO

\* Provide a justification according to FSC-STD-20-011 V2-0, e.g. "8.2.a)-g) not apply" or "8.3.a) apply" etc.

**4.1 - The Organization Control Process for high risk outsourcing**

There is no high risk outsourcing

**5 - Evaluation of FSC Controlled Wood Program**

<input checked="" type="checkbox"/> APPLICABLE	<input type="checkbox"/> NOT APPLICABLE
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**5.1 - Description of the Supply Chain of non FSC certified materials to be used into FSC Products Group.**

Direct Source/Supplier	Supply Chain
<input checked="" type="checkbox"/> <b>FOREST</b> (raw material purchased from the forest directly)	Documents to demonstrate origin of wood have been evaluated by the auditor during the audit.
<input type="checkbox"/> <b>TRADER/MILL</b> (raw material not purchased from the forest directly)	<p>Non certified materials are identifiable and traceable back to the district of origin by verifiable documentation or records</p> <p align="center"><input type="checkbox"/> YES      <input type="checkbox"/> NO</p>

**5.2 - Risk assessment of the Supply Chain of non FSC certified materials to be used into FSC Products Group.**

District [1] (Country or Region or FMU)	Risk result (LOW or UNSPECIFIED)	Sources of information	Date (realization /update)	Type of source (Direct supplier)	
				Forest	Trader/Mill
Sweden	Low	- Direct contact with forest owners	19 03 2015	<input checked="" type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>



[1] A single risk assessment shall be prepared for each district.

IMPORTANT: the risk assessment shall be validated by the technical reviewer and afterward shall be published on the FSC database website. (The public version shall be in FSC official languages (English or Spanish), and shall be updated on the FSC database without the names of the applicant supplier or any confidential information)

**5.3 - Description and evaluation of the Verification Program (Annex 3 of 40-005) of District/FMU identified as Unspecified Risk**

5.3.1 - Field Audits at FMU Level	
Total number of FMUs (per Set of FMUs)	
Number of FMUs selected by the Organization (per Set of FMUs)	
Justification of the FMU selection by the Organization.	
Number of FMUs selected by BV (per Set of FMUs)	
Justification of the FMU selection by BV	

**5.3.2 - FMUs Selected by BV**

Supplier Name	Address	Country	District	Controlled Wood Categories verified

**5.3.3 - Field Evaluation of District/FMU identified as Unspecified Risk**

Text

**6 - Evaluation of Supplier Audit Program for Reclaimed Materials**

Supplier's name	Address	Activity	COC code <i>(if the supplier is FSC Certificate Holder)</i>	Supplier audited by the Organization		Supplier audited by BVC during this audit	
				<input type="checkbox"/> YES	<input type="checkbox"/> NO	<input type="checkbox"/> YES	<input type="checkbox"/> NO
				<input type="checkbox"/> YES	<input type="checkbox"/> NO	<input type="checkbox"/> YES	<input type="checkbox"/> NO



**6.1 - Field Evaluation of District/FMU identified as Unspecified Risk**

Text

**7 - Proposals regarding the decision of certification**

**7.1 - Major Non Conformities**

<input checked="" type="checkbox"/> NO	No Major Non Conformities has been raised.
<input type="checkbox"/> YES	See the resume on the chart below and the completed information on the SF02 form(s) in annex to this report.

**7.2 - Minor Non Conformities**

<input type="checkbox"/> NO	No minor corrective action request has been raised.
<input checked="" type="checkbox"/> YES	See the resume on the chart below and the completed information on the SF02 form(s) in annex to this report.

N°	Grade Major/Minor	Description of nonconformity	Timeline of conformance	Status Open/Closed
01	Minor	Customers receiving CW through what is called settlement invoices, have not written the CW claim and certificate code displayed.	19 03 2016	

**7.3 - Observations & review of previous audit results**

Description of observation	Auditor's response		
The management system documentation demonstrated conformity with the requirements of the audit standard and provided sufficient structure to support implementation and maintenance of the management system.	<input checked="" type="checkbox"/> YES	<input type="checkbox"/> NO	
The organization has demonstrated effective implementation and maintenance of its management system.	<input checked="" type="checkbox"/> YES	<input type="checkbox"/> NO	
Throughout the audit process, the management system demonstrated overall conformance with the requirements of the audit standard.	<input checked="" type="checkbox"/> YES	<input type="checkbox"/> NO	
Has the company taken possession of certified material	<input type="checkbox"/> YES	<input type="checkbox"/> NO	
FSC Trademark use is accurate and in accordance with appropriate standard and guidance.	<input type="checkbox"/> Not Used	<input checked="" type="checkbox"/> YES	<input type="checkbox"/> NO
All nonconformities identified during previous audits have been corrected and the corrective actions implementations were effective.	<input type="checkbox"/> N/A	<input checked="" type="checkbox"/> YES	<input type="checkbox"/> NO
The management system has not adequately addressed nonconformity identified during previous audit activities and the specific issue has been re-	<input type="checkbox"/> N/A	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO



### 7.3 - Observations & review of previous audit results

defined in the non-conformity section of this report. \*

\* Observe that the last part is written as a negative sentence and makes it difficult to say yes or no. The word **not** should be deleted and thus making more sense.

### 7.4 - Proposal of audit team conclusion

+ PanCert has been managing the group certification since 2000 and have a lot of experience.

- There is no real weakness. Except that managing a group always is a risk of single sites making odd mistakes. There cannot be daily control by the group manager.

PanCert's Chain of Custody process, Risk assessment, Logotype use and management system conform to the requirements in the standards applicable to this audit and are well implemented

#### Complementary audit request

NO

No complementary audit is necessary

YES

## 8 - Appendices

- A. Checklists
- B. Credit tables
- C. Copy of the form(s) of non-conformities
- D. List of sites participating in the multisite
- E. Volumes purchased and sold
- F. List of contractors
- G. Member contracts
- H. Examples of Internal audit reports
- I. Attendance list final meeting
- J. Audit Plan 2015
- K. Risk Assessment(s)
- L. Public product list

Issued the 8<sup>th</sup> of April 2015, reviewed the technical review approval date



FSC Technical Reviewer,

Lead Auditor,

Name

Roland Offrell

**9 - Certification decision (by the technical Reviewer )**

Mandatory for Main and Re-certification audit