



SOY_{ON} TRACK

Framework on Verification and Auditing Deforestation/Conversion-free Soy Supply Chain

First Version (for field test)

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Co-development

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Soy on Track: The Initiative and its online platform for transparency in the soy value chain.

The **Soy on Track Initiative** aims to support the implementation of Soy Moratorium in the Amazon, the Grain Protocol in the State of Pará and sectorial and corporate deforestation-free soy chain in the Cerrado. A team of experts, supported by strategic local and international partners, works behind the scenes to develop solutions.

The **online platform** is a one-stop hub that provides access to systems, tools, data and technical information for a deforestation-free soy chain.

As such, producers, soy traders and soy industry of all sizes, and also investors can use this environment to find the materials they need to improve and implement their commitments and policies.

Of course, the public, in general, can also use it as a source of data and resources to monitor the progress of the agreements undertaken by the chain

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PRESENTATION

This Framework is the result of cooperation between experts from non-governmental organizations that are part of the CFA initiative (Collaboration for Forests and Agriculture) and also the collaboration and inputs provided by members of companies, monitoring providers and researchers accompanying the supply chain in Brazil.

It took about a year and a half to develop this document. During this period, there were several meetings and consultations with individuals representing organizations that monitor the development of soy chain commitments and their auditing and verification needs.

Since its inception, the construction process has been in line with the process of building the Accountability Framework Initiative Operational Guides.

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OVERVIEW

The purpose of this Framework is to provide a set of best practices to verify through auditing the fulfillment of zero deforestation/conversion commitments of the soy sector in the Amazon and Cerrado biomes.

Verification and audit process can be implemented by individual companies. For example, it is the case of the signatories of international commitments in soy sector. Or, it can be responsibility of a sectorial group as the case of the Soy Moratorium Working Group in Amazon.

The Framework builds on existing credible and accepted practices for auditing of environmental and social performance. The content is also aligned with the Operational Guidance on Monitoring and Verification from the Accountability Framework. The Accountability Framework Initiative (AFI) is a collaborative effort to establish common definitions, norms, and good practices for delivering on companies' ethical supply chain commitments (<https://accountability-framework.org/about-us/who-is-involved/>).

However, the Framework content is tailored specifically towards the Soy sector. It also incorporates specific issues in the verification and auditing for soy sector aiming to become more effective, cost-efficient, and reliable the whole process.

References

ISO 19011:2011—Guidelines for auditing management systems

The Accountability Framework Operational Guidance on Monitoring and Verification – May 2019

Soy Moratorium Audit Protocol

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INTRODUCTION

Objective and Scope

This document provides best practices and guidance on verification and auditing related to soybean zero deforestation/conversion requirements **established in sectorial group agreements (i.e. Soy Moratorium Working Group in Amazon) or corporate policies/commitments.**

Companies can demonstrate compliance with their sectorial group agreements or corporate policies' requirements by hiring third parties to verify their conformity with the commitments requisites or by adopting label's schemes (i.e. chain of custody certification as RTRS, Pró-Terra, etc.). Even when the companies choose adherence to sustainable soy certification schemes, they have to consider whether the norms and procedures of auditing cover all corporate policies and requirements. For instance, the percentage of suppliers covered by these certification schemes can be low in comparison of the volume purchased by one company.

No matter is the choice of the process (third part verification or adherence to certification schemes or contract verification organizations), companies have to ensure they are accountable for society. Therefore, this Framework can serve as additional guidance to improve the quality of audits that the company hires with tiers parts and the disclosure of information regarding the audits results.

Users

Commodity-buying companies in soy sector

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1. Verification and Auditing Description

Verification means 'proving the truth' or 'confirmation'. Verification is a process to assess and validate compliance and progress with norms, requirements and action plans.

Auditing is the verification activity that inspects or examines a process or system, to ensure compliance to requirements. As defined in ISO 19011:2011—Guidelines for auditing management systems, an audit is a “systematic, independent and documented process for obtaining audit evidence [records, statements of fact or other information which are relevant and verifiable] and evaluating it objectively to determine the extent to which the audit criteria [set of policies, procedures or requirements] are fulfilled.”

For the purpose of this Framework the verification through an independent audit process will focus on:

- i) On the accuracy and completeness of the monitoring and supplier management system implemented
- ii) On the accuracy and adequacy of management actions to the fulfillment of commitments criteria and requirements.

2. Ensuring the quality of audits: qualified personal and robust methodologies

A robust and transparent audit framework provides confidence in zero deforestation/conversion commitments compliance.

Due to the specific nature and requirements of the zero deforestation/conversion commitments commodity-buying companies in soy sector companies need to provide guidance when hiring other organizations to perform verification process.

2.1. Step one: Choosing an independent auditing organization

In general, commodity-buying companies, individually or as a group, will contract auditing organizations¹ to perform the assessments of their monitoring systems and compliance with zero deforestation/conversion commitments. Audit organizations are

¹



companies that perform conformity assessments with different systems of verification and certification (quality management systems, product and/or process certification). Reliable audit organizations shall be accredited by recognized national and/or international accreditation bodies (i.e. INMETRO in Brazil, others).

There are three classifications of audits, based on the relationship between the company and the verifying party:

- First-party verification is conducted by the company itself, although it should be implemented by personnel not involved in the management of the operations being verified.
- Second-party verification is conducted by a related entity with an interest in the company or operation being assessed, such as the business customer of a production/processing operation or a contractor that also provides services other than verification.
- Third-party verification is conducted by an independent entity that does not provide other services to the company. Third-party verification may be conducted either through or outside of a certification program.

First and second-party verification is sometimes referred to as an internal audit. The results of such audits are often used internally by the company to guide its decision-making.

Third-party verification is also referred to as external assurance. The output of third-party verification usually includes public disclosure of the verification methodology and results, at least in summary form. Because of the nature and requirements of the zero deforestation/conversion commitments for the cattle in the Brazilian Amazon, and to enable their use by downstream actors, as described above, third-party audits are required.

In general, commodity-buying companies, individually or as a group, will contract auditing organizations to perform the assessments of their monitoring system and compliance with zero deforestation/conversion commitments.

This may include one or more of the following three different types of verification, which are classified based on the relationship between the company and the verifying party:

- First-party verification is conducted by the company itself, although it should be implemented by personnel not involved in the management of the operations being verified.
- Second-party verification is conducted by a related entity with an interest in the company or operation being assessed, such as the business customer of a

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production/processing operation or a contractor that also provides services other than verification.

- Third-party verification is conducted by an independent entity that does not provide other services to the company. Third-party verification may be conducted either through or outside of a certification program.

First and second-party verification is sometimes referred to as an internal audit. The results of such audits are often used internally by the company to guide its decision-making.

Third-party verification is also referred to as external assurance. The output of third-party verification usually includes public disclosure of the verification methodology and results, at least in summary form. Again, due to the specific nature and requirements of the zero deforestation/conversion commitments the third-party audits seems as the most appropriate scheme.

2.2. Step two: Framing the auditing process

As stated above, the choice of the auditing organization is an important first step to ensure confidence in the verification. The second is to specify the skills and knowledge that the audit team must demonstrate.

The table 1 provides the most important qualifications and skills in the case of verification of zero deforestation/conversion commitments in the soy sector.

Table 1: Audit Team recommended competences

Qualifications needed	Skills	Specific knowledge required
Software management specialist	Understanding of the commitment requirements	Deforestation/conversion concepts Environmental Embargo methodology and company implications Slave labor lists dynamic.
Supply Chain Management		Commercial registry and blocking system)
Spatial Analysis (GIS)	Understanding of methodologies to verify GIS monitoring accuracy	Deforestation/conversion databases

2.3. Step three: Building robust methodologies

Once a commodity-buying company defines the competencies needed from an auditing organization, it is important to set out robust methodologies. Though third party auditing organizations should be compliant with international auditing norms, there could be some heterogeneity among auditing organizations, and expertise in the specific

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requirements of assessing compliance with Zero Deforestation Soy Agreements/Policies may differ from other systems, such as with the need for GIS expertise to assess deforestation/conversion monitoring systems.

The auditing process should be guided by:

Robust audits plans, providing clarity about:

- Audit objectives: Clear statements about what the audit aims to achieve;
- Scope: Which company departments need to be assessed, key staff to be interviewed, key sources of information (database, documents, register, etc.) which must be made available;
- Criteria of the audit: which zero deforestation/conversion commitment shall be assessed by auditors, ensuring all documentation about the commitment is included;
- Audit team composition: the number of auditors needed to ensure the specific knowledge and skill requirements are fulfilled (Step two above);
- Time: the number of audit days needed, including preparation, desk review, field audit and report production;

Correct sources of information: Auditors shall access all supplier information that is relevant in each geography (e.g. Amazon, Cerrado), bearing in mind that some sources of information are confidential to companies while others can be obtained from the service providers who often help implement deforestation monitoring systems, or in public databases. For instance, the spatial database and monitoring systems to identify deforestation may only be accessible at the service provider's offices, which may be located some distance from meatpackers' offices. Furthermore, service providers can offer complementary geospatial analysis to reach information detailed and understand the conformity or nonconformity of a specific supply property or area inside of the property, providing secure information for decision-makers (Box 1).

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Box 1. The sources of information for auditing soy sector commitments

In soy sector there are 3 main sources of information:

- The commercial registry of suppliers: this provides information about each producer, the properties held, cattle, sanitary information, etc.
- The geospatial database used to monitor all requirements of the commitments: this dataset may live within the companies or be located with the service providers contracted to implement monitoring systems. This data source is essential in order to assess compliance of each supplying property (limits, overlaps, and the elements directly linked to the commitment's requirements, for example deforestation polygons, overlaps with protect areas, embargoes, etc.)
- Lists of embargoes and slave labor: these are public datasets that are continuously updated. Auditors must understand the dynamics involved in updating the lists (because it is important to check that a property was not present on these lists at any time of purchase. Therefore, auditors must have access to all the versions of the lists used by company to be able to check purchases in the different time periods.
- The commercial registry of suppliers: it provides information about the producer, the properties hold by him (CAR, environmental license, etc.).
- The geospatial database used to monitor the several requirements of the commitments: this data set can lives within the companies or be located in the service providers. This source allows understanding the property (limits, overlaps, and the elements direct linked to the commitment's requirements, for example deforestation polygons, overlaps with protect areas, embargoes, etc.)
- Lists of embargoes and slave labor: these are public developed and updating continuously. Auditors have to understand the dynamic to updating the lists. Auditors have to access all the versions of the lists used by company to be able to check purchases in the different year periods.

Sampling strategy: Thorough audit plans should define the sampling methods. It is important to apply random sampling methods to ensure that bias is not introduced into the evaluations. Sampling is based on the principle that a statistically significant percentage of transactions must be used in order for results to be robust. The sampling procedures, including the type and size of data set, should be based on the assessment conducted by the third party auditor. It is recommended that auditors sample 100% of the suppliers. However, when a lower amount sample is needed the recommendation is to apply statistically relevant and random sampling as a good practice in general. Also, the sampling shall cover all the purchase period (year based).

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Tests of the operational effectiveness and accuracy of the key components of monitoring systems: Because zero deforestation/conversion commitments rely upon deforestation monitoring systems and assessment of supplier property boundaries to determine which suppliers are compliant, the test of key components of the monitoring system serves to prove the correct procedures and parameters are being applied. Tests of some key components of the monitoring system may need to be take place outside of the company being assessed. For instance, because geospatial analyses are generally conducted by service providers, rather than inside meatpacking companies, the test needed to prove that the service providers are using the right parameters may need to occur at the service providers' facilities. For this reason, it is very important to confirm access of all relevant sources of information and people during the early stages of the audit.

3. Enhancing the Quality of Reports and Transparency

3.1. Transparency of the audit process

In order to enhance transparency and to allow broader stakeholder participation and to receive possible useful comments and suggestions, it is good practice to give notice of an impending audit. The notice can be published on the websites of the individual's companies or groups holding a zero deforestation/conversion agreement.

The basic content may include:

- Date or period when audit will occur
- The scope of audit (if possible)
- Name of the audit organization hired
- A contact: e-mail of the lead auditor to receive doubts, comments, suggestions

3.2. Reporting the findings

The completeness and clarity of the reports issued by auditors are paramount to companies themselves, their customers and other interested parties.

In robust systems, auditors should complete two types of reports:

- i) A Full Report containing all the audit findings in detail, including the audit team, audit plan, sampling methodology, audit findings with a description of conformance and non-conformance, and related evidence. This full report would be provided to the company, to assist them with making improvements;

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- ii) A Public Summary to be made available online, that contains synthesized results of the audit, safeguarding all confidential information.

3.3. Clarity about conformance and non-conformance

Clear statements about the level of conformance and non-conformance are paramount to transparency and confidence.

For conformance it is important auditors provide:

- i) Detailed evidence gathered to support the assessed level of compliance

For non-conformance it is important auditors provide:

- i) a clear statement about which of the criteria/requirements assessed were not adhered to
- ii) detailed evidence gathered that supports the non-compliance statement

Company deforestation/conversion corporate policies/commitments, and group agreements should set out the acceptable level of compliance, and steps that should be taken to make improvements. Audit reports should assess overall compliance against agreed levels so that each company audited, and their customers, can clearly determine whether or not they are complying with their commitments.

4. Beyond “box checking”

The results of audits should not only be used to demonstrate conformance (and non-conformance) but also to drive corrections and improvements.

Corrective actions are measures to correct the causes of a non-conformance and avoid its recurrence. In order to apply a Corrective Action Plan, whether that is for company commitments, or within sectorial group agreements, the following procedure should be followed:

- i) After the Full Report is issued, the audit body shall send it to the company and ask for the preparation of a Corrective Action Plan for each non-conformance identified.
- ii) The company or sectorial group should analyse what caused (root cause analysis) the non-conformance (for instance, the inappropriate unblocking of a supplier with deforestation) and design corrective actions.
- iii) The individual company or group sends back the Corrective Action Plan to the audit body that evaluates if the corrective actions are sufficient. If not, auditor can ask for additional action.

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- iv) Once the Corrective Action Plan is approved by the audit organization, it is added to the Final Full Report.

The addition of the Corrective Action Plan in the Final Full Report allows the next audit teams to verify progress toward full conformity.

4.1. Reporting on capacity-building needs and opportunities for improvement

Auditors should be able to provide recommendations to companies regarding capacity-building needs and opportunities for improvement without compromising their impartiality.

Good strategies to move forward on that direction could be:

- Use of root cause analyses to identify the underlying causes behind the verification findings, so that the company is best positioned to use the verification process to improve its own practices and those of its suppliers;
- Collaborative processes that engage stakeholders in developing the metrics that should be used for measuring progress or achievement and designing realistic feedback mechanisms; and
- The use of verification results to define capacity building needs and opportunities.

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ANNEX

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Annex 1- Framing the assessment of conformance and progress with criteria and requirements of the commitments

The framework below provides a non-exhaustive set of Indicators to evaluate conformance of monitoring systems to sectorial group agreements and individual corporate policies/commitments, and to explore some guiding questions.

Criteria and/or specific requirements are based upon the existing sectorial group agreements of soy sector in Brazil. However, as this annex is a reference of format and technical approach, the framework can also be utilized for auditing the requirements of individual corporate policies. It can also be modified when companies are building or reviewing their own guidance on verification.

Why additional guidance could be needed? As mentioned above, even when the companies choose adherence to sustainable soy certification schemes, they have to consider whether the norms and procedures of auditing cover all corporate policies and requirements. The audits performed to verify certain certification schemes could be incomplete in terms of a deep looking at crucial points of the corporate policies. For instance, a particular certification scheme can be less stringent to assess the quality of deforestation monitoring system, the blockage of suppliers with non-conformances or in social issues. Then, companies shall provide auditing organizations with extra and complementary guidance they need to be executed in the audit process. It is absolutely possible and the certification bodies can perform “combo audits”. It means, adding additional criteria and indicators in an auditing process.

A note about Indicators: It is important to note that there are two types of Indicators suggested below.

Indicators of process: procedures (written or not) that account for the robustness of the management of the systems. Indicators asking for the existing procedures are important because these documents establish and explain how the monitoring systems work. Procedures can be documented in a “how to” guide for those responsible for such procedures (for example, the procedure to block farms out of compliance).

Indicators of performance: these account for the effectiveness of the implementation of the monitoring systems.

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Criteria or Requirements: Do not purchase from suppliers with deforestation occurrence	
What the auditor should check	Indicators of process, performance, guiding questions, methods of collecting evidence and examples of evidence to be collected.
1. Verify the Information System on direct suppliers and intermediaries (commercial register of the buyer of soy, documentation required, etc.)	Indicator: The commercial record (register of direct and intermediate suppliers) is complete and continuously updated
	Guiding questions: <ul style="list-style-type: none"> - Is there a standard procedure adopted for the registration of direct suppliers and intermediaries? - The registration is corporate or performed by each grain purchasing unit? - Is the registration made to / or identify all direct and indirect suppliers? - What types of documents are requested for the registration of the supplier (CAR / state registration, property registration, lease, etc.)? - What types of supplier data are entered (tabular and / or geographical?) - What tabular data types are entered? - What types of geographic data of the producing units (georeferenced map, shapefiles, etc.) are inserted?
	Methods of collecting evidences: <ul style="list-style-type: none"> - Documentary analysis (of procedure and records) - Analysis of the registers of a sample of suppliers. - Interviews with the manager of the commercial record.

Criteria or Requirements: Do not purchase from suppliers with deforestation occurrence	
What the auditor should check	Indicators of process, performance, guiding questions, methods of collecting evidence and examples of evidence to be collected.
1. Verify the applied Geospatial Monitoring System	Indicator: The geospatial database is complete and updated
	Guiding questions: <ul style="list-style-type: none"> - Who manages the geospatial database (own, outsourced, qualification of own technicians or third parties, etc.)? - How is the geospatial database formed (what databases is part of this database)? - How is the database updated (responsibilities, frequency)? - Does the geospatial database include 100% of the registered suppliers? - If less than 100%, what is the development / constitution status of the geospatial database?
	Methods of collecting evidences: <ul style="list-style-type: none"> - Analysis of the registers of a sample of suppliers. - Interviews with the responsible for the cadastre management and personnel of the IT / operation of the geospatial monitoring system.
	Indicator: Geospatial monitoring is implemented and guarantees accuracy in the analysis of deforestation of farms.
	Guiding questions: <ul style="list-style-type: none"> - Who operates geospatial monitoring? - What monitoring parameters are used? - What are the monitoring steps? - How often is monitoring? - How are collected data evaluated? - How are the results of the evaluations communicated for decision making? - Are complementary geographic analyzes carried out (eg temporal dynamics of deforestation)?

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	<p>Methods of collecting evidences:</p> <ul style="list-style-type: none"> - Analysis of the method of the geospatial monitoring by specialist that integrates the audit team - Interview with the person in charge of the IT / operation of the geospatial monitoring system.
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Criteria or Requirements: Do not purchase from suppliers with deforestation occurrence	
What the auditor should check	Indicators of process, performance, guiding questions, methods of collecting evidence and examples of evidence to be collected.
2. Verify the Supplier Blocking System with deforestation	<p>Indicator: There is a procedure (written or not) to block purchases from suppliers with deforestation detected in the monitoring.</p> <p>Guiding questions:</p> <ul style="list-style-type: none"> - Who is responsible for blocking suppliers operation? - What are the planned steps to block purchases when the monitoring accuses deforestation in a supplier? - Is the block manual or automatic? - When is the block informed? - How and for whom is the blocking informed? - Is there a lock mechanism to prevent involuntary unblocking?
	<p>Methods of collecting evidences:</p> <ul style="list-style-type: none"> - Documentary analysis (when there is a written procedure for blocking and / or complementary geospatial analysis records for decision making); - Interview with the person in charge of the purchase blocking operation to verify what steps are planned for blocking; - Test the blocking system simulating purchases with data from suppliers detected with deforestation.
	<p>Indicator: When a supplier has been unblocked, the steps required to unblock have been met.</p> <p>Guiding questions:</p> <ul style="list-style-type: none"> - Who is responsible for the supplier unblocking operation? - What are the criteria and steps planned to unblock purchases?

Criteria or Requirements: Do not purchase from suppliers with deforestation occurrence	
What the auditor should check	Indicators of process, performance, guiding questions, methods of collecting evidence and examples of evidence to be collected.
Verify control over purchases from direct suppliers, including prior agreements or financing.	<p>Indicator: Purchases from direct suppliers with occurrence of deforestation (for example, present on the Soy Moratorium lists) are effectively blocked.</p> <p>Guiding questions:</p> <ul style="list-style-type: none"> - Is there a procedure (written or not) to direct the procurement process from direct suppliers? - Who is responsible for purchasing direct suppliers? - How is the check made to detect if the purchase can be released? - In pre-contracted operations (pre-contracts and financing), if the supplier subsequently entered the deforestation list then the volume of soy received complies with the contract or exceeds.
	<p>Methods of collecting evidence:</p> <ul style="list-style-type: none"> - Request to the company the lists of rural properties that do not comply with the commitment. - Select from the company's commercial register 100% the producers that sold soybeans in the period being audited. - Cross all producers in the sample / direct suppliers in the commercial

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	<p>register with the lists of non-compliant rural properties;</p> <ul style="list-style-type: none"> - When identifying producer / supplier purchases from the lists in the soybean control system, request the extract of the movement, purchase documents and invoices per producer and corresponding to the period in which these producers remained on the lists; - When the purchase was made through a futures contract or financing, the auditor should verify that the volumes received do not exceed the contracted quantities (handling statement). If so, the information and records should be collected and the case should be reported as "opinion with reservations"
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Criteria or Requirements: Do not purchase from suppliers with deforestation occurrence

What the auditor should check	Indicators of process, performance, guiding questions, methods of collecting evidence and examples of evidence to be collected.
<p>Verify the control over the purchases of <u>intermediate suppliers (acquisition of soy through intermediates that can be resales, cereal factories, cooperatives, etc.)</u></p>	<p>Indicator: <u>Purchases from intermediate suppliers</u> do not present deforestation occurrence (for example, producers who supplied to the intermediary are not present in the Soy Moratorium lists) are effectively blocked.</p> <p>Guiding questions:</p> <ul style="list-style-type: none"> - Is there a procedure (written or not) to guide the procurement process of indirect suppliers? - Who is responsible for the purchase of indirect suppliers? - Is the listing of all intermediate suppliers available? - What is the participation (in% of the volume) of the purchases of intermediate suppliers in the total purchases made by the company in the period being audited? - Is the check made to detect possible problems in the soybean coming from intermediate suppliers? <p>Methods of collecting evidences:</p> <ul style="list-style-type: none"> - Select a sample of intermediate suppliers according to the sample calculation orientation (below). - Request the contracts signed with intermediate suppliers to verify the existence of the Safeguard Clause on rejection of deforestation in the chain or Supplier Declaration addressing the commitment not to, acquire and finance soy: <ul style="list-style-type: none"> o From deforested areas within the Amazon Biome after the date of termination of the current agreement (i.e. Soy Moratorium in the Amazon, the cut-off date is July 2008). o Produced in areas with environmental embargoes. o Of suppliers inserted in the list of slave work. <p>Sample Calculation</p> <p>The sample calculation should be performed based on the risk analysis done by the auditor and it is not necessary to be statistical. It should be guided by the following recommendations:</p> <ul style="list-style-type: none"> - Sample of at least the square root of the total number of intermediary suppliers. <p>Once the sample is defined it should be composed of:</p> <ul style="list-style-type: none"> - Contracts covering the whole harvesting period - Contracts of all the units that received soy produced in the geographical region. - It is recommended to analyze at least two contracts of each sampled supplier. <p>Examples of evidences:</p> <ul style="list-style-type: none"> - Commercial contracts with indirect suppliers that show the required Clause.

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Criteria or Requirements: Do not purchase from suppliers with environmental embargoes	
What the auditor should check	Indicators of process, performance, guiding questions, methods of collecting evidence and examples of evidence to be collected.
1. Verify monitoring system to detect environmental embargo	Indicator: There is no soybean acquisition from suppliers with environmental embargo
	Guiding questions: <ul style="list-style-type: none"> - Is the embargo control process automated or manual? - Who operates the monitoring of environmental embargoes? - How is impartiality guaranteed? - What are the stages of monitoring environmental embargoes? - Company uses geospatial data to verify embargoes - Does the company consult the appropriate embargo list at the time of purchase? - What frequency of embargo monitoring? - How data on environmental embargoes are updated? - How are collected data evaluated? - How are the results of environmental embargo assessments communicated for decision making?
	Methods of collecting evidences: <ul style="list-style-type: none"> - Analysis of the procedure and the method of the monitoring of embargoes by specialist that integrates the audit team. - Interview with the person in charge of embargoes monitoring.

Criteria or Requirements: Rejection to slave work	
What the auditor should check	Indicators of process, performance, guiding questions, methods of collecting evidence and examples of evidence to be collected.
1. Verify the monitoring applied to ensure that suppliers are not involved in slave labor practices	Indicator: There is no acquisition of soy from suppliers with incidence of work analogous to slavery.
	Guiding questions: <ul style="list-style-type: none"> - Who operates the monitoring of labor analogous to slave issue? - What are the stages of monitoring of labour analogous to slave incidence? - How often is monitoring? - Does the company use the list of labour analogous to slave appropriate at the time of the purchase checking? - How are data evaluated? - How do the results of the embargo assessments be reported for decision making?
	Methods of collecting evidences: <ul style="list-style-type: none"> - Analysis of the procedure and method of the monitoring of labour analogous to the slave; - Interview with the person in charge of embargoes monitoring.

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