Greenergy Brazilian Bioethanol verification programme
Version as submitted 31 January 2011

Summary

An assessment has been made on compliance of the Greenergy Brazilian Bioethanol verification programme, as submitted to the European Commission for recognition, with the sustainability criteria of Directive 2009/28/EC.

The assessment results indicate that the Greenergy scheme meets the mandatory sustainability requirements of Directive 2009/28/EC on GHG, land-use, chain of custody and audit quality.

Scheme scope:

- Sugarcane feedstock only (for the production of bioethanol);
- Geographic region of Brazil only;
- Scheme does not permit the use of actual values in the calculation of supply chain GHG emissions.

Background

Greenergy International Ltd is a producer and supplier of petroleum and biofuels into the UK transport fuels market. Based on the UK Government's Renewable Transport Fuel Obligation (RTFO) carbon and sustainability reporting scheme, Greenergy developed and implemented a verification programme for Brazilian sugarcane bioethanol. With the adoption of the Renewable Energy and Fuel Quality Directives, Greenergy has amended this programme for consistency with the text of the EU Directives.

Greenergy is seeking formal assessment and recognition by the European Commission for the Greenergy Brazilian Bioethanol verification programme, as a 'voluntary scheme' which economic operators can use to demonstrate to Member States that the sustainability criteria relating to greenhouse gas savings (Article 17(2)), land with high biodiversity value (Article 17(3)), and land with high carbon stock (Article 17(4-5)) are complied with. Greenergy has also submitted documentation on chain of custody and audit quality for recognition.

Assessment results

The summary results of the assessment are presented in the table below. The detailed assessment results are available in Annex 1.

Table 1: Assessment results - summary

RED Article	Greenergy Brazilian bioethanol Version as submitted 31 January 2011	Comments
Sustainability criteria		
17(2): Greenhouse gas emissions savings	Y	
17(3): Conservation of biodiversity	N	All criteria are met; except for expansion on to biodiverse grassland as this criteria is not yet defined by a Commission Decision. (Note Greenergy not currently seeking EC-recognition on Article 17(3)(c))
17(4): Conservation of carbon stocks	Y	
17(5): Conservation of peatlands	Y	
Chain of Custody		
18(1): Use of a mass balance system	Y	
Audit Quality		
18(3): Adequate standard of independent auditing	Y	

Annex 1: Detailed assessment results

Sustainability criteria

The sustainability criteria detailed below are the mandatory sustainability criteria of the RED: Article 17(2) – 17(5)). It is intended that it will be possible for a scheme to be recognised for compliance with individual Articles under the RED.

Article 17(2): Greenhouse gas emissions savings	The use and production of biofuels and bioliquids should lead to reductions in greenhouse gas emissions compared to fossil fuels	
Requirement	Guidance	Assessment
1.1 The greenhouse gas emission saving from the use of biofuels and bioliquids shall be at least 35%.	• In the case of biofuels and bioliquids produced by any installation[1] that was in operation on 23 January 2008, the 35% greenhouse gas saving threshold needs to apply from 1 April 2013, and may also apply before that date. • Greenhouse gas emissions from any land-use change that has occurred since 1 January 2008 shall be taken into account in the greenhouse gas calculation, according to the methodology in the RED Annex V.	Y • STD DOC 002 v.2, section C1.1: • GHG emission savings of at least 35% in 2010 (1 April 2013 for mills that were already in operation in January 2008). • No Greenergy-compliant claim can be made after 1 April 2013 without meeting the 35% GHG threshold, regardless of when the sugarcane was grown harvested. • SYS DOC 001 v.3, section C4.2: • Where there is evidence that installations have been in operation on or before 1 January 2008, (C1.1, I1.1.1 in

[1] The term "installation" includes any processing installation used in the production process, as long as it has not been intentionally added to the production chain only to qualify for the exemption.

			the GREENERGY BIOETHANOL- STD DOC – 002 v.5), the minimum 35% savings threshold shall not be required until 1 April 2013, and claims about EU RED compliance with this requirement cane be made. No claims by supply chain operators or Obligated Economic Operators shall be made using this exemption after 1 April 2013, regardless of when the sugarcane was grown, harvested or processed.
1.2 The greenhouse gas emission saving from the use of biofuels and bioliquids shall be calculated in accordance with RED Article 19(1)-19(3), Annex V and Commission Decision 2010/335/EU of 10 June 2010.		Y	• GHG DOC 005 v.3: GHG Methodology • Section 1. Use of the default value: A default value for sugarcane ethanol of 24 gCO2eq/MJ ethanol can be used as the total for cultivation, processing, transportation and distribution. This is equivalent to 71% GHG savings as compared with the fossil fuel equivalent. [...] This default value may be used in lieu of actual values, where there is no land use change. • If there is land use change which is compliant with '[...] STD DOC 002 v.5 I1.1.2, I1.1.3, I2.2.1, I2.2.2, I2.2.3 and I2.2.4, the default value for cultivation may also be used, but it must be added to the actual value for land use change, as set out below [2.2]. • Correct GHG emission savings formula included = $(E_F-E_B)/E_B$ (where E_B is latest shall be the latest available actual average emissions from the fossil part of petrol and diesel consumed in the Community as reported under Directive 98/70/EC, or 83.8 gCO2eq/MJ if no such data are available.

			• Where no land use change, E_B = 24 gCO2eq/MJ ethanol. Where there is land use change, the calculation of E_B shall be: E_B = default value for cultivation (e_{ec})) + default value processing (e_p) + default value transport and distribution (e_{td}) + actual value for LUC (e_l calculated as per the methodology in Section 2.0). • Section 2.1 Formula for calculating total GHG emissions: Formula taken from Annex V of the Directive. Disaggregated GHG values for cultivation, processing and transport and distribution provided. Methodology for the calculation of the GHG savings is not included. • Section 2.2 GHG emissions for land use change e_l: Methodology provided for calculation of emissions from land use change is based (ad verbatim) on the Decision. • Section 2.2.3: Degraded land bonus e_B: The bonus of 29 gCO2eq/MJ biofuel cannot be included in the calculation until the EC has published a definition. This section of the methodology will be updated at that point.

Article 17(3): Conservation of biodiversity	Biofuels and bioliquids shall not be made from raw material obtained from land with high biodiversity value		
Requirement	Guidance	Assessment	
2.1 Conservation of primary forest and other wooded land	• Biofuels and bioliquids shall not be made from raw material obtained from land that was primary forest or other wooded land in or after January 2008, whether or not the land continues to have that status • Primary forest and other wooded land is defined as forest and other wooded land of native species, where there is no clearly visible indication of human activity and the ecological processes are not significantly disturbed.	Y	• STD DOC 002 v.5: • Cut-off date of 1 January 2008. • I2.2.1 Evidence that biomass production has not caused direct land use change of primary forest and other wooded land on or after 1 January 2008. • Compliance demonstrated using either positive or negative evidence. • Means of verification: satellite images, maps, land registers etc.
2.2 Conservation of protected areas	• Biofuels and bioliquids shall not be made from raw material obtained from land that was a protected area in or after January 2008, whether or not the land continues to have that status. • This includes areas designated: i) by law or by the relevant competent authority for nature protection purposes; or ii) for the protection of rare, threatened	Y	• STD DOC 002 v.5: • Cut-off date of 1 January 2008. • I2.1.1: "No evidence of noncompliance with applicable national and local laws, decrees and regulations including: [...] Protected and gazetted areas; Nature and wild life conservation; [...] National laws resulting from the adoption of CBD and CITES." • Guidance explicitly mentions Forest Code (Law No 4.771, 15 September 1965); National Biodiversity Policy (Decree No. 4339/02); CITES (Presidential

	or endangered ecosystems or species recognised by international agreements or included in lists drawn up by intergovernmental organisations or the International Union for the Conservation of Nature, subject to their recognition in accordance with the second subparagraph of Article 18(4) of the RED; • An exception is possible if evidence is provided that the production of that raw material did not interfere with those nature protection purposes.		Decree 3607/0). • I2.2.3: "Evidence that production does not take place in areas serving purposes of nature protection which are areas that have been designated, by law or by the competent authority, for purposes of nature protection." Guidance refers to UNESCO World Heritage sites, IUCN List of Protected Areas categories I, II, III and IV. Conservation International "Biodiversity Hotspots" etc. • RED Article 17(3)(b)(ii) is currently an "empty" provision as the EC has not, at the time of writing, recognised any lists or areas. Guidance to I2.2.3 says a detailed list of protected areas will be included as soon as they are available from the EU as an Annex to the standard, and will be regularly updated as necessary. • I.2.3.1: Guidance mentions Brazilian Official List of Species Threatened with Extinction (IBAMA). • I.2.3.2: Guidance mentions existence of documented environmental management plans or actions appropriate to species and habitats is a requirement. • Compliance demonstrated using either positive or negative evidence. • Means of verification: satellite images, maps, land registers etc.

2.3 Conservation of highly biodiverse grassland	• Biofuels and bioliquids shall not be made from raw material obtained from land that was highly biodiverse grassland in or after January 2008, whether or not the land continues to have that status. Highly biodiverse grassland is defined as: i) natural, namely grassland that would remain grassland in the absence of human intervention and which maintains the natural species composition and ecological characteristics and processes; or ii) non-natural, namely grassland that would cease to be grassland in the absence of human intervention and which is species-rich and not degraded, unless evidence is provided that the harvesting of the raw material is necessary to preserve its grassland status[2]	N	• STD DOC 002 v.5: • Cut-off date of 1 January 2008. • I2.2.2: Evidence that biomass production has not caused direct land use change of grassland on or after 1 January 2008. This requirement will normally be met by demonstrating that no expansion of sugarcane has occurred since 2008, or that any sugarcane expansion has occurred on existing cropland (such as soy and pasture), or that expansion of sugarcane has occurred in areas which were not grasslands. This requirement will be updated to refer to 'highly biodiverse grasslands' once the definition is available from the EU. • [2.2.4 Concept of HCV not recognised by EC for compliance with Article 17(3).]

[2] The European Commission shall establish the criteria and geographic ranges to determine highly biodiverse grassland (RED 2009-28 EC Article 17(3c)). Further information is awaited following the Comitology process.

Article 17(4): Conservation of carbon stocks	Biofuels and bioliquids shall not be made from raw material obtained from land with high carbon stock		
Requirement	Guidance	Assessment	
3.1 Conservation of wetlands	• Biofuels and bioliquids shall not be made from raw material obtained from land that was wetland in January 2008 and no longer has that status • A wetland is land that is covered with or saturated by water permanently or for a significant part of the year • These provisions shall not apply if, at the time the raw material was obtained, the land had the same status as it had in January 2008	Y	• STD DOC 002 v.5: • Cut-off date of 1 January 2008. • I1.1.2 "Evidence that biomass production has not caused direct land use change of wetlands on or after 1 January 2008." • "Wetlands are land areas covered with or saturated by water permanently or for a significant part of the year. An example is the pantanal." • Compliance demonstrated using either positive or negative evidence. • Means of verification: satellite images, maps, land registers etc.
3.2 Conservation of continuously forested areas	• Biofuels and bioliquids shall not be made from raw material obtained from land that was continuously forested in January 2008 and no longer has that status • Continuously forested areas are defined as land spanning more than one hectare with trees higher than five metres and a canopy cover of more than 30%, or trees able to reach those	Y	• STD DOC 002 v.5: • Cut-off date of 1 January 2008. • I1.1.4 "Evidence that biomass production has not caused direct land use change of continuously forested areas on or after 1 January 2008." • "Continuously forested areas is land spanning more than one hectare with trees higher than five metres and a canopy cover of more than 30 %, or trees able to reach those thresholds in situ, but does not include areas that are predominately under agricultural or

	thresholds in situ • These provisions shall not apply if, at the time the raw material was obtained, the land had the same status as it had in January 2008		urban use. Examples include the Amazon or fragments of the Mata Atlantica." • Compliance demonstrated using either positive or negative evidence. • Means of verification: satellite images, maps, land registers etc.
3.3 Conservation of forested areas with 10-30% canopy cover	• Biofuels and bioliquids shall not be made from raw material obtained from land that was sparsely forested in January 2008 and no longer has that status • Sparsely forested areas are defined as land spanning more than one hectare with trees higher than five metres and a canopy cover of between 10% and 30%, or trees able to reach those thresholds in situ, unless evidence is provided that the carbon stock of the area before and after conversion is such that, when the methodology laid down in part C of Annex V is applied, the greenhouse gas threshold (principle 1 above) would still be fulfilled • These provisions shall not apply if, at the time the raw material was obtained, the land had the same status as it had in January 2008	Y	• STD DOC 002 v.5: • Cut-off date of 1 January 2008. • Definition not included, but I1.1.1 does state that. "Where there has been sugarcane expansion which is not on cropland or high carbon areas, measurements of CO_2 equivalent from land use change must be undertaken using the methodology set out in GHG DOC 005." • High carbon areas listed as e.g. continuously forested areas, wetlands and cerrado. • Compliance demonstrated using either positive or negative evidence. • Means of verification: satellite images, maps, land registers etc.

Article 17(5): Conservation of peatlands	Biofuels and bioliquids shall not be made from raw material obtained from peatland		
Requirement	Guidance	Assessment	
4.1 Conservation of peatlands	• Biofuels and bioliquids shall not be made from raw material obtained from land that was peatland in January 2008, • An exception is possible if evidence is provided that the cultivation and harvesting of that raw material does not involve drainage of previously undrained soil.	Y	• STD DOC 002 v.5: • Cut-off date of 1 January 2008. • I1.1.3 "Evidence that biomass production has not caused direct land use change of peatlands on or after 1 January 2008." • "Peatlands are waterlogged accumulations of partially decayed vegetation matter." • Compliance demonstrated using either positive or negative evidence. • Means of verification: satellite images, maps, land registers etc.

Chain of Custody

Article 18(1): Use of a mass balance system	Economic operators shall use a mass balance system		
Requirement	Guidance	Assessment	
5.1 Economic operators shall use a mass balance system	• The mass balance system: (a) allows consignments of raw material or biofuel with differing sustainability characteristics to be mixed; (b) requires information about the sustainability characteristics and sizes of the consignments referred to in point (a) to remain assigned to the mixture; and (c) provides for the sum of all consignments withdrawn from the mixture to be described as having the same sustainability characteristics, in the same quantities, as the sum of all consignments added to the mixture.	Y	• COC DOC 003 v.3: • Section 1. General includes the guidance text: • "In accordance with the Directive 2009/28/EC Article 18(1), this normative document defines requirements for a mass balance system which: 1) allows consignments of raw material or biofuel or bioliquids with differing sustainability characteristics to be mixed; 2) requires information about the sustainability characteristics and sizes of the consignments referred to in point (1) to remain assigned to the mixture; 3) provides for the sum of all consignments withdrawn from the mixture to be described as having the same sustainability characteristics, in the same quantities, as the sum of all consignments added to the mixture."
5.2 Prevention of double counting/claiming	• [No specific text in Directive / Communication] • An information system needs to be included which is able to keep track of the flow of information through the	Y	• SYS DOC 001 v.3 p4: No certificates are issued to either the operators or Greenergy. The record of the audit will be the formal report issued by the third party auditors to Greenergy on completion of the field audit.

	supply chain.		• COC DOC 003 v.3 section 2.3.1. An economic operator that supplies products with sustainability data either specifies the sustainability data for the consignment on the invoice (or other equivalent document, e.g. a biofuel sustainability declaration) and/or provides a unique reference number enabling tracing of the consignment within the economic operator's internal mass-balance accounting system. • COC DOC 2.4.1 details the records that each economic operator in the Chain of Custody shall keep.
5.3 The mass balance system shall operate at least at the level of a site	• The mass balance system shall operate at a level where consignments could normally be in contact, such as in a container, processing or logistical facility or site (defined as a geographical location with precise boundaries within which products can be mixed).	Y	• COC DOC 003 v.3, section 1.1 defines site as a geographical location with precise boundaries within which products can be mixed. A mixture can have any form where consignments would normally be in contact.
5.4 The mass balance shall specify the timeframe over which the system operates	• If the balance in the system is continuous in time, a "deficit", i.e. that at any point in time more sustainable material has been withdrawn than has been added, is required not to occur. • Alternatively the balance could be achieved over an appropriate period of time and regularly verified.	Y	• COC DOC 003 v.3, sections 2.5-2.7 allow for either: • Periodic inventories with maximum period of 3 months – the periodic inventory must not be negative; or • Continuous inventories – at no point is the inventory of sustainability allowed to be negative.

	• In both cases it is necessary for appropriate arrangements to be in place to ensure that the balance is respected.		

Audit Quality

Assessment of the audit processes of a voluntary scheme is relevant for auditing of the sustainability criteria and auditing of the chain of custody. The level of complexity of a chain of custody is a function of the features that a scheme allows.

RED Article 18(3):
Member States shall take measures to ensure that economic operators submit reliable information and make available to the Member State, on request, the data that were used to develop the information. Member States shall require economic operators to arrange for an adequate standard of independent auditing of the information submitted, and to provide evidence that this has been done. The auditing shall verify that the systems used by economic operators are accurate, reliable and protected against fraud. It shall evaluate the frequency and methodology of sampling and the robustness of the data.

Article 18(3): Adequate standard of independent auditing	Voluntary Schemes need to ensure a sufficient quality of auditing and verification		
Requirements	Guidance	Assessment	
6.1. Documentation management	• The system ensures that economic operators must have a documentation management system. • It should be a condition of participation in voluntary schemes that economic operators: i) have an auditable system for the evidence related to the claims they make or rely on; ii) keep any evidence for a minimum of 5 years; and	Y	• AUD DOC 004 v.2: Organisation, systems and procedures of the auditors shall conform to applicable ISO guidance, or publicly available equivalent (e.g. ISO Guide 65, ISO 17021, ISO 19011). • SYS DOC 001 v.2: As part of the administration and management of the programme, Greenergy: o Has an auditable system for the evidence related to claims they make and rely upon; o Keeps evidence for a minimum of 5 years; o Prepared any information related to the auditing of such evidence.

	iii) accept responsibility for preparing any information related to the auditing of such evidence. • The auditable system should normally be a quality system drawing on points 2 and 5.2 of Module D1 ('Quality assurance of the production process') of Annex II of the Decision on a common framework for the marketing of products.		• [Documentation management system also covered by ISO Guide 65.] • Quality system covered by ISO Guide 65.
6.2 Retrospective audits	• The voluntary scheme shall arrange for regular, at least yearly, retrospective auditing of a sample of claims made under the scheme. It is the responsibility of the verifiers to define the size of the sample that will permit them to reach the level of confidence necessary to issue a verification statement. • For these audits requirements are that the auditor should be: 1. Independent of the activity being audited 2. Free from conflict of interest 3. Competent o Point 1 and 2 mean that the audit shall be carried out by an external third party (not the economic	Y	• SYS DOC 001 v.2: • 4.1 Sugarcane mills: The sample size is 100% of sugar mills in the programme. At a minimum, surveillance audits must be undertaken every year, with full audits occurring at least every 5 years. • 4.2 Supply chain operators: The sample size is 100% of supply chain operators in the programme. At a minimum, surveillance audits must be undertaken every year, with full audits occurring at least every 5 years. • 4.1 Sugarcane mills: Auditors record findings against the Greenergy bioethanol sustainability criteria for Brazilian sugarcane criteria and indicators using major and minor non-conformances. Compliance can be reported with the whole standard, or partial compliance with parts of the standard. Partial compliance with the standard at a minimum covers the

	operator) o Point 3 mean that the auditor has the generic skills and the verification body has the general skills for performing audits; and o The auditor has the appropriate specific skills necessary for conducting the audit related to the scheme's criteria and the aspect of the scheme that they are auditing (see 6.5).		EU RED requirements (1.1, 2.1, 2.2 and 2.3 in GREENERGY BIOETHANOL- STD DOC – 002). Failures recorded against these criteria will result in the sugarcane production not meeting EU RED requirements.
6.3 Audits before participation to the Voluntary Scheme	• As a general rule, a voluntary scheme should ensure that economic operators are audited before allowing them to participate in the scheme. There may be exceptions to this rule due to the particular character of certain schemes (for example, schemes that consist only of standard values for greenhouse gas calculations); in these cases, this should be clearly explained when the scheme is put forward for recognition. • For these audits requirements are that the auditor should be: 1. Independent of the activity being audited 2. Free from conflict of interest	Y	• SYS DOC 001 v.2: • 4.1 Sugarcane mills: Each mill in the programme is audited before entering the scheme and before a claim about that specific mill can be made. Audits must meet the minimum EU RED requirements in order for a claim about EU RED compliance to be made (Criterion 1.1, 2.1, 2.2 and 2.3 in the Greenergy standard). No group auditing or sampling is undertaken. The sample size is 100% of sugarcane mills in the programme. • 4.2 Supply chain operators: Each supply chain operator in the programme is audited before entering the scheme and before a claim about the product supplied from the specific economic operator can be made. No group auditing or sampling is undertaken. Sample size is 100% of supply chain operators in the programme.

	3. Competent o Point 1 and 2 mean that the audit shall be carried out by an external third party (not the economic operator) o Point 3 mean that the auditor has the generic skills and the verification body has the general skills for performing audits; and o The auditor has the appropriate specific skills necessary for conducting the audit related to the scheme's criteria and the aspect of the scheme that they are auditing (see 6.5).		
6.4 Group auditing [OPTIONAL – only relevant when group auditing is applied]	• Group auditing - in particular for smallholder farmers, producer organisations and cooperatives - can be performed. [Note that group auditing is only permitted for the producers of raw material only, not other economic operators further down the supply chain.] • In such cases, verification for all units concerned can be performed based on a sample of units, where appropriate taking into account a relevant standard	N/A	• Not relevant

	developed for this purpose. o What is the sample size? o What is the threshold for non-compliance and do they apply to the whole group? o What are the implications/procedures of non-compliance? o Are downstream parties informed of the non-compliance? • Group auditing for compliance with the scheme's land related criteria is only acceptable when the areas concerned are near each other and have similar characteristics. • Group auditing for the purpose of calculating GHG savings is only acceptable when the units have similar production systems and products.		
6.5 Auditor competencies	• For these audits requirements are that the auditor should be: 1. Independent of the activity being audited 2. Free from conflict of interest 3. Competent o Point 1 and 2 mean that the audit shall be carried out by an external	Y	• AUD DOC 004 v.2: • Auditors are external (third party auditing). • Auditors shall be accredited to verify under a certification scheme that covers similar elements to the Greenergy bioethanol sustainability criteria for Brazilian sugarcane (including agriculture, forestry and sustainability certification schemes). • Organisation, systems and procedures of the auditors

	third party (not the economic operator) o Point 3 mean that the auditor has the generic skills and the verification body has the general skills for performing audits; and o The auditor has the appropriate specific skills necessary for conducting the audit related to the scheme's criteria. o Namely: o Land use criteria: Relevant experience, in agriculture, ecology or similar. o Chain of Custody system: Experience in mass balance systems, traceability, data handling or similar. o GHG: Relevant experience in GHG accounting.		shall conform to applicable ISO guidance, or publicly available equivalent (e.g. ISO Guide 65, ISO 17021, ISO 19011). Conformance with one of these standards or justified equivalents is mandatory for field verification. • The auditors undertaking field assessments (GREENERGY BIOETHANOL – STD DOC – 002 v.4) shall have the relevant competency to which the audit relates, including land use criteria, chain of custody and/or GHG accounting.
6.6 Management of the audit	• Audits shall be properly planned, conducted and reported on • The sustainability system has clear procedures that describe how audits should be conducted • Audit includes the following: o Draw up a verification plan which	Y	• AUD DOC – 004 v.2: Organisation, systems and procedures of the auditors shall conform to applicable ISO guidance, or publicly available equivalent (e.g. ISO Guide 65, ISO 17021, ISO 19011).

	corresponds to the risk analysis and the scope and complexity of the economic operator's activities, and which defines the sampling methods to be used with respect to that operator's activities; o Carry out the verification plan by gathering evidence in accordance with the defined sampling methods, plus all relevant additional evidence, upon which the verifier's verification conclusion will be based; o Request the operator to provide any missing elements of audit trails, explain variations, or revise claims or calculations, before reaching a final verification conclusion. • ISO 19011: 2002 (plan, do, act, check), or justified equivalent, covers the above requirements		

6.7 Establishment of at least a "limited assurance level"	• A "limited assurance level"[3] implies a reduction in risk to an acceptable level as the basis for a negative form of expression by the auditor such as "based on our assessment nothing has come to our attention to cause us to believe that there are errors in the evidence"	Y	• AUD DOC – 004 v.2: • "Establishes at least a limited assurance level in the context of the nature and complexity of the economic operator's activities." • The nominated verifier carrying out the annual audit shall have the experience of carrying out audits in conformity with the International Standard on Assurance Engagements (ISAE 3000).
6.8 Accreditation	• Accreditation by a national accreditation body affiliated to the International Accreditation Forum (IAF); or • Accreditation as a full member or 'associate' member of ISEAL; or • 'Commitment to comply' with ISO 17011: 2004 (General requirements for accreditation bodies accrediting conformity assessment bodies), or justified equivalent, within 3 years (consistent with ISEAL associate member)	Y	• AUD DOC – 004 v.2: Accreditation shall be issued by a conformity assessment body which complies with ISO 17011 or equivalent.

[3] A stronger "assurance level" is the "Reasonable assurance level". Reasonable assurance implies a reduction in risk to an acceptably low level as the basis for a positive form of expression such as "based on our assessment, the evidence is free from material misstatement".