

# Assessment

## Red Tractor Farm Assurance scheme Version as submitted on 4 April 2012

### Summary

An assessment has been made on compliance of the *Red Tractor Farm Assurance Standard for Crops and Sugar Beet* (hereafter "Red Tractor") as submitted to the European Commission for recognition, with the sustainability criteria of Directive 2009/28/EC.

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

Scheme scope:

- Feedstock: cereals, oilseeds, sugar beet
- Location: United Kingdom
- Fuel chain scope: farm to first intake point only
- Location identification of feedstock cultivation for the purpose of greenhouse gas default only. No inclusion of GHG threshold, values or calculation methodology.

### Background

The development of voluntary assurance standards for England and Wales production of combinable crops (including oilseed rape, peas and beans, and now incorporating sugar beet) was initiated by the National Farmers Union in 1998, working with other food supply chain stakeholders.

The Red Tractor scheme is an industry self regulatory initiative owned by Assured Food Standards (AFS) which in turn is owned by: the UK levy bodies (Agricultural and Horticultural Development Body); the National Farmers Union, Ulster Farmers Union, British Retail Consortium and Dairy UK.

The scheme is voluntary, however currently it covers 85-90% of traded crops by over 16,000 members across England and Wales (the scheme is also open to farmers in Scotland and Northern Ireland).

The Red Tractor Farm Assurance for Crops and Sugar Beet currently encompasses schemes known previously as the Assured Combinable Crops Scheme (ACCS,) Genesis QA and Soil Association Crops.

Red Tractor is seeking formal assessment and recognition by the European Commission for the Red Tractor Farm Assurance scheme, as a 'voluntary scheme' which economic operators can use to demonstrate to Member States that the sustainability criteria

relating to land with high biodiversity value (Article 17(3)), and land with high carbon stock (Article 17(4-5)) are complied with.

**Please note this assessment focuses on coverage of the mandatory criteria, Articles 17(3)-(5). Coverage of the criteria that are 'non-mandatory' for economic operators, Article 18(4), is not part of this assessment at this time.**

### **Assessment results**

The summary results of the assessment are presented in the table below. The detailed assessment results are available in Annex 1. In addition, one specific point is presented below, which Red Tractor has agreed to action to ensure recognition prior to the publication of the next version of the scheme in Autumn 2012.

#### ***Communication of scheme changes post October 2011 to scheme participants:***

The assessment report has been based on the "Red Tractor Combinable Crops & Sugar Beet standard Version 2.01, effective from 1 April 2012". A number of issues were identified relating to the wording used on criterion E.1.2 in this standard (which concerns coverage of the RED land criteria).

Red Tractor typically issues its standard once a year; consequently the next standard version is due for release in autumn 2012. As such, Red Tractor has stated that it is not feasible to re-issue a revised standard that corrects these issues prior to the planned release of the 2012 standard (due to the large number of scheme participants and high printing costs involved).

Red Tractor proposes to communicate the standard changes to their scheme members and certification bodies in the following way:

- Update the on-line version of the Red Tractor Crops and Sugar Beet Standards published on the Red Tractor Assurance website so that it is available to members and non members.
- Issue amendment sheets to be made available for the use of all certification bodies and assessors to take onto farms when undertaking on farm assessments.

Table 1: Assessment results - summary

RED Article	Red Tractor	Comments
	Version as submitted 4 April 2012	
<b>Sustainability criteria</b>		
17(2): Greenhouse gas emissions savings	n/a	Red Tractor is not seeking EC recognition under Article 17(2). However the scheme can still provide useful information to economic operators further down the supply chain on: 1. NUTS2 information and use of cultivation default values 2. Proof that no land use change has occurred.
17(3): Conservation of biodiversity	Y	2.2 Recommendation: to actively communicate to economic operators any details of lists on protected areas as soon as they are available from the EC.
17(4): Conservation of carbon stocks	Y	3.2 Recommendation to include text to clarify that continuously forested areas does not include land predominantly under agricultural or urban land use.
17(5): Conversion of peatlands	Y	
<b>Chain of custody</b>		
18(1): Use of a mass balance system	Y	
Recognition of other voluntary schemes	n/a	Not applicable to the Red Tractor scheme
<b>Audit Quality</b>		
18(3): Adequate standard of independent auditing	Y	All points listed below are recommendations: 6.1 The scheme could require from the economic operators a document management system. 6.1 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

		<p>Decision on a common framework for the marketing of products.</p> <p>6.5 Clarify how the scheme will ensure that auditors have the necessary skills in the assessment of the chain of custody system (i.e. mass balance).</p> <p>6.6 The sticker on the grain passport could show whether a farm is fully, partially or not RED compliant as an extra check without parties in the supply chain having to visit the online member checker.</p> <p>6.7 The scheme could refer to a "limited assurance" level, or make it more explicit that external audits include checks on data and quantitative claims.</p>
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## 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.

<b>Article 17(2): Greenhouse gas emissions savings</b>	<b>The use and production of biofuels and bioliquids should lead to reductions in greenhouse gas emissions compared to fossil fuels</b>		
Requirement	Guidance	Assessment	
1.1 The greenhouse gas emission saving from the use of biofuels and bioliquids shall be at least 35%.	<ul style="list-style-type: none"> <li>In the case of biofuels and bioliquids produced by any installation<sup>1</sup> 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.</li> <li>Greenhouse gas emissions from any</li> </ul>		<b>Red Tractor is not seeking EC recognition under Article 17(2).</b>

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<sup>1</sup> 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.

<p>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) and Annex V and Commission Decision 2010/335/EU of 10 June 2010.</p>	<p>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.</p>	<p><b>Red Tractor is not seeking EC recognition under Article 17(2). However the scheme can still provide useful information to economic operators further down the supply chain.</b></p> <ul style="list-style-type: none"> <li>• 1. NUTS2 information and use of cultivation default values</li> <li>• Red Tractor allows regional/location identification of feedstock cultivation as the post code of the farm is stated on the grain passport which passes down the supply chain. This can be used further down the supply chain to assess whether a GHG default can be used.</li> <li>• 2. Proof that no land use change has occurred</li> <li>• Farmers are only permitted to sign the RED-compliant declaration on the grain passport if they comply with section EI.1.2 of the Red Tractor standards which effectively prohibits land use change (see further below).</li> <li>• Therefore if any RED-compliant land use change has occurred (e.g. permanent non-highly biodiverse grassland to cropland), this will be communicated to downstream operators as being <b>non</b>-RED-compliant. As such there is no risk that a land use change can occur without it being communicated to downstream operators.</li> <li>• The scheme does not explicitly state that no land use change is occurring. Nonetheless, it is considered that</li> </ul>
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		<p>this is de facto covered by the scheme, with the following rationale:</p> <ul style="list-style-type: none"><li>• Under the RED, a land use change is understood to refer to changes in terms of land cover between the six land categories used by the IPCC plus a seventh category of perennial crops. Assessing each category of land in the context of Red Tractor:<ul style="list-style-type: none"><li>○ Forest land: No conversion of primary forest, or forest areas &gt;1ha with canopy cover 10-30% or 30%+ is permitted under the scheme.</li><li>○ Grasslands: No conversion of 'permanent' grasslands is permitted, defined as grassland that as been established for more than 5 years. 'Temporary' grassland (established for less than 5 years) is considered to be land that is used on a rotational basis and therefore classified as cropland, and no emissions from land use change would need to be taken into account.</li><li>○ Wetlands: No conversion is permitted.</li><li>○ Settlements and Other land: Not considered relevant.</li><li>○ Cropland: No land use change has occurred.</li><li>○ Perennial cropland: Conversion of Short Rotation Coppice to arable land for cereals, oil seeds or sugar beet production is considered to be low risk as the SRC area in the UK is small and commonly on areas unsuitable for cereals, oil seeds or sugar beet production. Further,</li></ul></li></ul>
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			<p>such land use change would normally be recorded under criterion EI.1.1.</p> <p>It is feasible that miscanthus could be converted to annual crops and the resulting GHG impact of the land use change would not be recorded under the scheme. However, this is considered to be low risk as i) miscanthus area is estimated to be &lt;0.2% of cropped area in England, ii) perennial crops are typically planted on areas deemed marginal for other arable crops due to poor yields and/or soil conditions. Often these areas would have been taken out of production or deemed too difficult for other crops and are unlikely to be returned to annual crop area.</p>
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<b>Article 17(3): Conservation of biodiversity</b>	<b>Biofuels and bioliquids shall not be made from raw material obtained from land with high biodiversity value</b>	
Requirement	Guidance	Assessment
2.1 Conservation of primary forest and other wooded land	<ul style="list-style-type: none"> <li>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</li> </ul>	<p><b>Y</b></p> <p>Red Tractor Crops and Sugar Beet Standards. Version 2.01 – effective 1 April 2012.</p> <p>Criterion EI1:</p> <ul style="list-style-type: none"> <li>“Producers must be aware of any practices that have an environmental impact and identify important</li> </ul>

	<p>have that status</p> <ul style="list-style-type: none"> <li>• 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.</li> </ul>		<p>features of biodiversity and conservation value on and around the farm. Producers must adopt practices to minimise detrimental impact upon such features.”</p> <p>Criterion EI1.1:</p> <ul style="list-style-type: none"> <li>• “Producers who are planning to use land classified as uncultivated or seminatural area at 01.01.2008 for arable production must ensure Environmental Impact Assessment (EIA) Regulations have been met.”</li> </ul> <p>Criterion EI.1.2:</p> <ul style="list-style-type: none"> <li>• “Crops and sugar beet that may be used to produce biofuels and bioliquids must not be produced on land that had one of the following statuses on or after January 2008: <ul style="list-style-type: none"> <li>◦ a high biodiversity value or [...]”</li> </ul> </li> <li>• “These restrictions mean producers are not permitted to convert to arable production areas from: <ul style="list-style-type: none"> <li>◦ any wooded or forested land (i.e. land spanning more than 1 hectare with trees higher than 5 metres and a canopy cover of over <b>10%</b>) (this excludes Short Rotation Coppice as it will not reach 5 metres in height but will cover short rotation forestry) [...]”</li> </ul> </li> <li>• Appendix EI.1.2:</li> <li>• “Documents must be kept to show compliance with Environmental Impact Assessment (Agriculture)(England)(no.2) Regulations 2006. These act to protect uncultivated land and semi-natural areas from being damaged by agricultural work, and</li> </ul>
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			<p>to guard against possible negative environmental effects from the restructuring of rural land holdings. Records of an EIA must be kept for 5 years and made available for inspection by the assessor.”</p> <ul style="list-style-type: none"> <li>• “For any crops produced on land converted from one of the excluded categories since 1 January 2008 producers must keep record of volume/tonnage(s) and type of crop produced on these areas and producers must not market these to a biofuel or bioliquid market.”</li> <li>• “Producers with any non-compliant land used to produce combinable crops or sugar beet will need to keep records such as copies of contracts, grain passports or invoices to show that the equivalent volumes of crops produced on these areas were marketed to other end uses for each crop year. There must be traceability as required by Standard TI.1”</li> </ul>
2.2 Conservation of protected areas	<ul style="list-style-type: none"> <li>• 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.</li> <li>• This includes areas designated: <ul style="list-style-type: none"> <li>i) by law or by the relevant competent authority for nature protection purposes; or</li> <li>ii) for the protection of rare, threatened</li> </ul> </li> </ul>	Y	<p>Red Tractor Crops and Sugar Beet Standards. Version 2.01 – effective 1 April 2012. Criterion EI.1.2:</p> <ul style="list-style-type: none"> <li>• “Crops and sugar beet that may be used to produce biofuels and bioliquids must not be produced on land that had one of the following statuses on or after January 2008: <ul style="list-style-type: none"> <li>○ a high biodiversity value or [...]”</li> </ul> </li> <li>• “These restrictions mean producers are not permitted to convert to arable production areas from: <ul style="list-style-type: none"> <li>○ [...] areas prohibited for cultivation by law</li> </ul> </li> </ul>

	<p>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;</p> <ul style="list-style-type: none"> <li>An exception is possible if evidence is provided that the production of that raw material did not interfere with those nature protection purposes.</li> </ul>		<p>for nature protection purposes or protection of specific ecosystems or species [...]"</p> <ul style="list-style-type: none"> <li>Appendix EI.1.2:</li> <li>"Documents must be kept to show compliance with Environmental Impact Assessment (Agriculture)(England)(no.2) Regulations 2006. These act to protect uncultivated land and semi-natural areas from being damaged by agricultural work, and to guard against possible negative environmental effects from the restructuring of rural land holdings. Records of an EIA must be kept for 5 years and made available for inspection by the assessor."</li> <li>"For any crops produced on land converted from one of the excluded categories since 1 January 2008 producers must keep record of volume/tonnage(s) and type of crop produced on these areas and producers must not market these to a biofuel or bioliquid market."</li> <li>"Producers with any non-compliant land used to produce combinable crops or sugar beet will need to keep records such as copies of contracts, grain passports or invoices to show that the equivalent volumes of crops produced on these areas were marketed to other end uses for each crop year. There must be traceability as required by Standard TI.1"</li> </ul> <p>Comment:</p> <ul style="list-style-type: none"> <li>The Red Tractor scheme includes a much simplified</li> </ul>
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			<p>wording to cover Article 17(3)(b). It does not explicitly state that areas for the protection of rare, threatened or endangered ecosystems or species are subject to their recognition by the EC in accordance with the second subparagraph of Article 18(4) of the RED. The scheme does prohibit all "areas prohibited for cultivation by law for nature protection purposes or protection of specific ecosystems or species." Red Tractor has confirmed that in this context 'by law' refers to all applicable national (i.e. UK) law as well as all EU law. As such, any Decisions taken in relation to Article 17.3(b)(ii) of the RED would be covered by this requirement of the Red Tractor scheme.</p> <p>Recommendation:</p> <ul style="list-style-type: none"> <li>Article 17(3)(b)(ii) is currently an "empty" provision. It is recommended that Red Tractor actively communicate to economic operators any details of lists on protected areas as soon as they are available from the EC, and similarly update their standard documentation accordingly.</li> </ul>
<p>2.3 Conservation of highly biodiverse grassland</p>	<ul style="list-style-type: none"> <li>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</li> </ul>	<p>Y</p>	<p>Red Tractor Crops and Sugar Beet Standards. Version 2.01 – effective 1 April 2012. Criterion EI.1.2:</p> <ul style="list-style-type: none"> <li>"Crops and sugar beet that may be used to produce biofuels and bioliquids must not be produced on land that had one of the following statuses on or after</li> </ul>

	<p>have that status.</p> <p>Highly biodiverse grassland is defined as:</p> <p>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;</p> <p>or</p> <p>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<sup>2</sup></p>		<p>January 2008:</p> <ul style="list-style-type: none"> <li>○ a high biodiversity value or [...]”</li> <li>• “These restrictions mean producers are not permitted to convert to arable production areas from: <ul style="list-style-type: none"> <li>○ [...] areas of permanent grassland (grassland that has been established for more than five years)”</li> </ul> </li> <li>• Appendix EI.1.2:</li> <li>• “Documents must be kept to show compliance with Environmental Impact Assessment (Agriculture)(England)(no.2) Regulations 2006. These act to protect uncultivated land and semi-natural areas from being damaged by agricultural work, and to guard against possible negative environmental effects from the restructuring of rural land holdings. Records of an EIA must be kept for 5 years and made available for inspection by the assessor.”</li> <li>• “For any crops produced on land converted from one of the excluded categories since 1 January 2008 producers must keep record of volume/tonnage(s) and type of crop produced on these areas and producers must not market these to a biofuel or bioliquid market.”</li> <li>• “Producers with any non-compliant land used to produce combinable crops or sugar beet will need to keep records such as copies of contracts, grain</li> </ul>
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<sup>2</sup> 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.

			passports or invoices to show that the equivalent volumes of crops produced on these areas were marketed to other end uses for each crop year. There must be traceability as required by Standard TI.1"
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<b>Article 17(4): Conservation of carbon stocks</b>	<b>Biofuels and bioliquids shall not be made from raw material obtained from land with high carbon stock</b>		
Requirement	Guidance		Assessment
3.1 Conservation of wetlands	<ul style="list-style-type: none"> <li>• 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</li> <li>• A wetland is land that is covered with or saturated by water permanently or for a significant part of the year</li> <li>• 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</li> </ul>	Y	<p>Red Tractor Crops and Sugar Beet Standards. Version 2.01 – effective 1 April 2012. Criterion EI.1.2:</p> <ul style="list-style-type: none"> <li>• "Crops and sugar beet that may be used to produce biofuels and bioliquids must not be produced on land that had one of the following statuses on or after January 2008: <ul style="list-style-type: none"> <li>◦ [...] land with high carbon stock or [...]"</li> </ul> </li> <li>• "These restrictions mean producers are not permitted to convert to arable production areas from: <ul style="list-style-type: none"> <li>◦ [...] any wetland area [...]"</li> </ul> </li> <li>• Appendix EI.1.2:</li> <li>• "For any crops produced on land converted from one of the excluded categories since 1 January 2008 producers must keep record of volume/tonnage(s) and type of crop produced on these areas and producers must not market these to a biofuel or</li> </ul>

			<p>bioliquid market.”</p> <ul style="list-style-type: none"> <li>• “Producers with any non-compliant land used to produce combinable crops or sugar beet will need to keep records such as copies of contracts, grain passports or invoices to show that the equivalent volumes of crops produced on these areas were marketed to other end uses for each crop year. There must be traceability as required by Standard TI.1”</li> </ul>
<p>3.2 Conservation of continuously forested areas</p>	<ul style="list-style-type: none"> <li>• 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</li> <li>• 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 thresholds in situ</li> <li>• Continuously forested areas do not include land that is predominantly under agricultural or urban land use. In this context, agricultural land use refers to tree stands in agricultural production systems, such as fruit tree plantations, oil palm plantations and agroforestry systems when crops are grown under</li> </ul>	<p>Y</p>	<p>Red Tractor Crops and Sugar Beet Standards. Version 2.01 – effective 1 April 2012. Criterion EI.1.2:</p> <ul style="list-style-type: none"> <li>• “Crops and sugar beet that may be used to produce biofuels and bioliquids must not be produced on land that had one of the following statuses on or after January 2008: <ul style="list-style-type: none"> <li>◦ [...] land with high carbon stock or [...]”</li> </ul> </li> <li>• “These restrictions mean producers are not permitted to convert to arable production areas from: <ul style="list-style-type: none"> <li>◦ any wooded or forested land (i.e. land spanning more than 1 hectare with trees higher than 5 metres and a canopy cover of over <b>10%</b>) (this excludes Short Rotation Coppice as it will not reach 5 metres in height but will cover short rotation forestry) [...]”</li> </ul> </li> <li>• Appendix EI.1.2:</li> <li>• “For any crops produced on land converted from one of the excluded categories since 1 January 2008</li> </ul>

	<p>tree cover.</p> <ul style="list-style-type: none"> <li>• 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</li> </ul>		<p>producers must keep record of volume/tonnage(s) and type of crop produced on these areas and producers must not market these to a biofuel or bioliquid market.”</p> <ul style="list-style-type: none"> <li>• “Producers with any non-compliant land used to produce combinable crops or sugar beet will need to keep records such as copies of contracts, grain passports or invoices to show that the equivalent volumes of crops produced on these areas were marketed to other end uses for each crop year. There must be traceability as required by Standard TI.1”</li> </ul> <p>Recommendation:</p> <ul style="list-style-type: none"> <li>• It is recognised that Red Tractor only certifies arable crops. The scheme is nevertheless recommended to include text from EC Communication 2010/C 160/02, section 4.2.1 to clarify that continuously forested areas does not include land that is predominantly under agricultural or urban land use. In this context, land under agricultural use refers to tree stands in agricultural production systems, such as fruit tree plantations and agroforestry systems when crops are grown under tree cover.</li> </ul>
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<p>3.3 Conservation of forested areas with 10-30% canopy cover</p>	<ul style="list-style-type: none"> <li>• 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</li> <li>• 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</li> <li>• 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</li> </ul>	<p>Y</p>	<p>Red Tractor Crops and Sugar Beet Standards. Version 2.01 – effective 1 April 2012. Criterion EI.1.2:</p> <ul style="list-style-type: none"> <li>• “Crops and sugar beet that may be used to produce biofuels and bioliquids must not be produced on land that had one of the following statuses on or after January 2008: <ul style="list-style-type: none"> <li>◦ [...] land with high carbon stock or [...]”</li> </ul> </li> <li>• “These restrictions mean producers are not permitted to convert to arable production areas from: <ul style="list-style-type: none"> <li>◦ any wooded or forested land (i.e. land spanning more than 1 hectare with trees higher than 5 metres and a canopy cover of over 10%) (this excludes Short Rotation Coppice as it will not reach 5 metres in height but will cover short rotation forestry) [...]”</li> </ul> </li> <li>• Appendix EI.1.2:</li> <li>• “For any crops produced on land converted from one of the excluded categories since 1 January 2008 producers must keep record of volume/tonnage(s) and type of crop produced on these areas and producers must not market these to a biofuel or bioliquid market.”</li> <li>• “Producers with any non-compliant land used to produce combinable crops or sugar beet will need to keep records such as copies of contracts, grain passports or invoices to show that the equivalent volumes of crops produced on these areas were marketed to other end uses for each crop year. There</li> </ul>
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			must be traceability as required by Standard TI.1”
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<b>Article 17(5): Conservation of peatlands</b>	<b>Biofuels and bioliquids shall not be made from raw material obtained from peatland</b>		
Requirement	Guidance		Assessment
4.1 Conservation of peatlands	<ul style="list-style-type: none"> <li>• Biofuels and bioliquids shall not be made from raw material obtained from land that was peatland in January 2008,</li> <li>• 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.</li> <li>• For peatland that was partially drained in January 2008 a subsequent deeper drainage, affecting soil that was not fully drained, would constitute a breach of the criterion.</li> </ul>	Y	<p>Red Tractor Crops and Sugar Beet Standards. Version 2.01 – effective 1 April 2012. Criterion EI.1.2:</p> <ul style="list-style-type: none"> <li>• “Crops and sugar beet that may be used to produce biofuels and bioliquids must not be produced on land that had one of the following statuses on or after January 2008: <ul style="list-style-type: none"> <li>◦ [...] land that was peatland unless evidence is provided that the cultivation and harvesting does not involve drainage of previously undrained soil.”</li> </ul> </li> <li>• “These restrictions mean producers are not permitted to convert to arable production areas from: <ul style="list-style-type: none"> <li>◦ [...] any undrained peatland [...]”</li> </ul> </li> <li>• Appendix EI.1.2:</li> </ul>

			<ul style="list-style-type: none"><li>• "For any crops produced on land converted from one of the excluded categories since 1 January 2008 producers must keep record of volume/tonnage(s) and type of crop produced on these areas and producers must not market these to a biofuel or bioliquid market."</li><li>• "Producers with any non-compliant land used to produce combinable crops or sugar beet will need to keep records such as copies of contracts, grain passports or invoices to show that the equivalent volumes of crops produced on these areas were marketed to other end uses for each crop year. There must be traceability as required by Standard TI.1"</li></ul>
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## Chain of Custody

Article 18(1): Use of a mass balance system	Economic operators shall use a mass balance system	
Requirement	Guidance	Assessment
<p>5.1 Economic operators shall use a mass balance system</p>	<ul style="list-style-type: none"> <li>The mass balance system:               <ul style="list-style-type: none"> <li>a) allows consignments of raw material or biofuel with differing sustainability characteristics to be mixed;</li> <li>b) requires information about the sustainability characteristics and sizes of the consignments referred to in point (a) to remain assigned to the mixture; and</li> <li>(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.</li> </ul> </li> </ul>	<p style="text-align: center;"><b>Y</b></p> <ul style="list-style-type: none"> <li>The Red Tractor scheme covers the farm to the first intake point only. The mass balance requirements are therefore only relevant for the farm.</li> </ul> <p>Red Tractor Crops and Sugar Beet Standards. Version 2.01 – effective 1 April 2012. Appendix EI.1.2:</p> <ul style="list-style-type: none"> <li>"Crops produced on land converted to arable production after 1st January 2008:</li> <li>"For any crops produced on land converted from one of the excluded categories since 1 January 2008 producers must keep record of volume/tonnage(s) and type of crop produced on these areas and producers must not market these to a biofuel or bioliquid market.</li> <li>"Producers with any non-compliant land used to produce combinable crops or sugar beet will need to keep records such as copies of contracts, grain passports or invoices to show that the equivalent volumes of crops produced on these areas were marketed to other end uses for each crop year. There must be traceability as required by Standard TI.1 (and the records must be made available for inspection by</li> </ul>

			<p>the assessor).”</p> <p>Traceability and integrity (TI.1):</p> <ul style="list-style-type: none"> <li>• “There must be traceability up and down the production process and a system in place to pass this traceability link to the next point in the supply chain.”</li> </ul> <p>Red Tractor Crops &amp; Sugar Beet Scheme - RED Partial Compliant Farmer Advice:</p> <ul style="list-style-type: none"> <li>• During your annual Red Tractor Farm Assurance audit you have indicated that an area of your arable land is from an area of previously converted non-arable land, and that this conversion has been made since 1st January 2008.</li> <li>• Due to this you cannot sell a proportion of your crop equivalent to this land areas production to either a biofuel or bioliquid end market, nor can you sign the RED declaration on the post-harvest declaration form (grain passport) for this tonnage equivalent. To demonstrate you have fulfilled your obligation you need to ensure you keep certain records relating to the marketing of the relevant tonnage to show it has not been sold to a biofuel or bioliquid destination.</li> <li>• These requirements are in order to ensure you comply with the updated Red Tractor Farm Assurance Crops and Sugar Beet standards on Environmental Impact (EI) and in order to ensure you are complying with new legislation introduced under the renewable energy directive.</li> <li>• Sales to biofuel and bioliquid markets will be checked</li> </ul>
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			<p>against total production from compliant land.</p> <ul style="list-style-type: none"> <li>• Farmers from a 'partially compliant farm' will need to demonstrate their sales to a biofuel or bioliquid market do not exceed the total production from compliant land.</li> <li>• In practice it will be easier to demonstrate that sales of their non-compliant crop tonnage were not sold to a biofuels or bioliquids market, by showing instead that it was sold to other destinations such as a food or feed intake.</li> </ul> <p>[Several Q&amp;As provided to further explain the requirements.]</p>
<p>5.2 Prevention of double counting/claiming</p>	<ul style="list-style-type: none"> <li>• [No specific text in Directive / Communication]</li> <li>• An information system needs to be included which is able to keep track of the flow of information through the supply chain.</li> </ul>	<p>Y</p>	<p>Red Tractor Crops and Sugar Beet Standards. Version 2.01 – effective 1 April 2012. Appendix EI.1.2: Traceability and integrity (TI.1):</p> <ul style="list-style-type: none"> <li>• “There must be traceability up and down the production process and a system in place to pass this traceability link to the next point in the supply chain.”</li> <li>• TI.1.1: “Before delivering combinable crops members must ensure that there is a completed and signed Post Harvest Pesticide Declaration (grain passport), which includes the trailer identification number and scheme sticker.”</li> <li>• TI.1.3: “A member must not market assured and nonassured combinable crops produced on the same holding. Any nonassured grain held on the holding must be physically separated from the assured grain and separate records must be kept showing deliveries</li> </ul>

			<p>in and out of any nonassured grain.”</p> <ul style="list-style-type: none"> <li>• It is understood that the grain passport acts as the certificate of compliance. The grain passport accompanies consignments of biomaterial through the supply chain. The grain passport is in itself insufficient to demonstrate assured status. For each passport to be recognised as originating from an assured holding it must be completed by inclusion of the relevant valid membership sticker.</li> <li>• AFS operate an online member checker which is used by traders and processors to identify the assurance certification status of any farmer member at any time.</li> <li>• Note the requirements are different for Sugar beet: All sugar beet is supplied under contract to a single processor in England. No passport is used for the supply of sugar beet to British Sugar as the supply of sugar beet is within a closed supply chain and is monitored closely due to existing sugar regimes. All sugar beet supplied to British Sugar must be from an assured farm. CAP restrictions mean it is highly unlikely for another sugar processor to enter the UK market.</li> </ul>
<p>5.3 The mass balance system shall operate at least at the level of a site</p>	<ul style="list-style-type: none"> <li>• The mass balance system shall operate at a level where consignments could normally be in contact, such as in a container, processing or logistical</li> </ul>	<p>Y</p>	<ul style="list-style-type: none"> <li>• The Red Tractor scheme covers the farm to the first intake point only and therefore the mass balance requirements are only relevant for the farm. The Mass Balance is carried out by each farmer assurance</li> </ul>

	<p>facility or site (defined as a geographical location with precise boundaries within which products can be mixed).</p>		<p>member across their farm holding.</p> <ul style="list-style-type: none"> <li>Red Tractor indicate that any farm stores that are not on the same physical site as the farmed land are not taking in the products of the harvest from one single members holding</li> </ul>
<p>5.4 The mass balance shall specify the timeframe over which the system operates</p>	<ul style="list-style-type: none"> <li>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.</li> <li>Alternatively the balance could be achieved over an appropriate period of time and regularly verified.</li> <li>In both cases it is necessary for appropriate arrangements to be in place to ensure that the balance is respected.</li> </ul>	<p>Y</p>	<p>Comment:</p> <ul style="list-style-type: none"> <li>No explicit information is given on the timeframe over which the mass balance system should be implemented. This approach has been accepted on the following basis:</li> <li>The mass balance will operate at the farm level only and is not complex in scope. The mass balance will effectively operate on a continuous basis, based on one input per year (e.g. harvested grain intake to a silo), with several outtakes during the course of the year until the stock balance reaches zero.</li> <li>For RED compliant farms it will not be possible for the stock balance to go into deficit (through the use of the grain passport system).</li> <li>To minimise the risk of the stock balance going into deficit for partially RED compliant farms, Red Tractor have issued a guidance document to all relevant suppliers advising them to take a conservative approach to sell non- RED-compliant feedstock to the food and feed markets, prior to selling feedstock to the fuel market.</li> </ul>

## Recognition of other voluntary schemes

Recognition of other voluntary schemes			
Requirement	Guidance	Assessment	
<p>5.5 Approach to recognition (OPTIONAL: Voluntary schemes are encouraged to include a clause on recognising the potential use of other voluntary schemes for part of a supply chain)</p>	<ul style="list-style-type: none"> <li>In case part of the chain relies on other voluntary schemes, schemes may only recognise voluntary schemes that are recognised by the EC in the context of the Directive 2009/28/EC.</li> <li>Schemes may only recognise the <i>scope</i> of the voluntary scheme that the EC recognises in this context.</li> </ul>	<p>n/a.</p>	<p>Red Tractor does not recognise other voluntary schemes. The Red Tractor scheme only covers the farm to the first point of delivery, therefore recognition of other schemes is not relevant.</p>

## 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.

<b>Article 18.3: Adequate standard of independent auditing</b>	<b>Voluntary Schemes need to ensure a sufficient quality of auditing and verification</b>	
Requirements	Guidance	Assessment
6.1. Documentation management	<ul style="list-style-type: none"> <li>• The system ensures that economic operators must have a documentation management system.</li> <li>• It should be a condition of participation in voluntary schemes that economic operators:               <ul style="list-style-type: none"> <li>i) have an auditable system for the evidence related to the claims they make or rely on;</li> <li>ii) keep any evidence for a minimum of 5 years; and</li> </ul> </li> </ul>	<div style="background-color: #00FF00; text-align: center; font-weight: bold; font-size: 24px; width: 20px; margin-bottom: 5px;">Y</div> <ul style="list-style-type: none"> <li>• <a href="#">Red Tractor Assurance for Farms, Crops &amp; Sugar Beet Standards, v2.01</a></li> <li>• <a href="#">The scheme does not oblige economic operators participating to have a document management system, or any auditable system.</a></li> <li>• <a href="#">Initial assessment, paragraph 20, p8: "You must give the assessor access to (...) relevant records/documents so that the assessment can be carried out in full".</a></li> <li>• <a href="#">Appendix EI.1.2, p38: "Documents for verification of previous land status should be retained for 5 years"</a></li> </ul>

	<p>iii) accept responsibility for preparing any information related to the auditing of such evidence.</p> <ul style="list-style-type: none"> <li>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.</li> </ul>	<p>and made available for inspection by the assessor. Such documents may include single farm payment documentation, maps or other official records showing field location and classification/use. Where applicable, documents must be kept to show compliance with Environmental Impact Assessment (Agriculture) (England) (no.2) Regulations 2006. These act to protect uncultivated land and semi-natural areas from being damaged by agricultural work, and to guard against possible negative environmental effects from the restructuring of rural land holdings. Records of an EIA must be kept for 5 years.”</p> <p>Crop Storage and Harvesting, CS.5, p29: “Traceability records must be kept to identify varieties and fields of origin of crops stored in bulks/bins.”</p> <ul style="list-style-type: none"> <li>Traceability and Integrity, TI.1, p32: “There must be traceability up and down the production process and a system in place to pass this traceability link to the next point in the supply chain. (CR.TI.1).”</li> </ul> <p>Traceability and Integrity, TI.1.5, p32: “It is recommended that growers retain records of the destination/point of first tipping of loads leaving the farm. (CR.TI.1.5) Records can include haulage tickets. This information is required under the Renewable Energy Directive in order to confirm traceability.”</p> <p>From the document “Red Tractor Crops &amp; Sugar Beet Scheme - RED Partial Compliant Farmer Advice”</p> <ul style="list-style-type: none"> <li>“Q: What records are needed?</li> </ul>
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			<ul style="list-style-type: none"> <li>○ Total area converted and equivalent crop tonnage should be indicated, and evidence provided during your annual audit that this tonnage has been sold to a non-biofuel or bioliquid end use.”</li> <li>○ “Evidence such as contracts showing end use is not for biofuel or bioliquid, loading tickets where destination is recorded, post tipping information or other sources which indicates delivery point for the equivalent tonnage can all be used as evidence to show that the crop has not been sent for a biofuel or bioliquid end use.”</li> </ul> <p>Recommendation:</p> <ul style="list-style-type: none"> <li>• The scheme could require from the economic operators a document management system.</li> <li>• 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.</li> </ul>
6.2 Retrospective audits	<ul style="list-style-type: none"> <li>• 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</li> </ul>	Y	<ul style="list-style-type: none"> <li>• Red Tractor Assurance for Farms, Crops &amp; Sugar Beet Standards, v2.01</li> <li>• The Scheme explains from paragraph 32 to 47 how the annual assessments are performed.</li> <li>• Routine Assessments:</li> <li>• 32: Assessment format, similar to initial assessment [16-22]</li> </ul>

	<p>necessary to issue a verification statement.</p> <ul style="list-style-type: none"> <li>• For these audits requirements are that the auditor should be: <ol style="list-style-type: none"> <li>1. Independent of the activity being audited</li> <li>2. Free from conflict of interest</li> <li>3. Competent <ul style="list-style-type: none"> <li>○ Point 1 and 2 mean that the audit shall be carried out by an external third party (not the economic operator)</li> <li>○ Point 3 mean that the auditor has the generic skills and the verification body has the general skills for performing audits; and</li> <li>○ 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).</li> </ul> </li> </ol> </li> </ul>	<ul style="list-style-type: none"> <li>• 33: Random spot checks</li> <li>• 34: Undue delay</li> <li>• 35: Failure to complete the assessment</li> <li>• 36: Non-conformances</li> <li>• 37: Rectification of non-conformance</li> <li>• 38: Crops delivery point rejection procedure [39 to 41 relate to Pig Producers]</li> <li>• Certification Status:</li> <li>• 42: Scope and claims</li> <li>• 43: Certificates and stickers property</li> <li>• 44: Definitive mean of conforming assurance status and membership.</li> <li>• Audits requirements: Please refer to 6.5 below.</li> <li>• From the document "Red Tractor Combinable Crops &amp; Sugar Beet Audit Process" "The assessor uses a checklist (see attachment) as an aide memoire and verifies compliance with every single standard at each annual assessment. Producers are required to provide the assessor with full access to all relevant parts of the farm, key members of staff and all relevant records/documents so that the assessment can be carried out"</li> <li>• Note:</li> <li>• Audits against the RED criteria are already being performed. If Red Tractor is modified after this assessment, the validity of the audit conclusions should be reassessed.</li> </ul>
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<p>6.3 Audits before participation to the Voluntary Scheme</p>	<ul style="list-style-type: none"> <li>• 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.</li> <li>• For these audits requirements are that the auditor should be:             <ol style="list-style-type: none"> <li>1. Independent of the activity being audited</li> <li>2. Free from conflict of interest</li> <li>3. Competent                 <ul style="list-style-type: none"> <li>○ Point 1 and 2 mean that the audit shall be carried out by an external third party (not the economic operator)</li> <li>○ Point 3 mean that the auditor has the generic skills and the verification body has the general skills for performing audits; and</li> <li>○ The auditor has the appropriate specific skills necessary for conducting the audit related to the scheme's criteria and the aspect of</li> </ul> </li> </ol> </li> </ul>	<p>Y</p>	<ul style="list-style-type: none"> <li>• Red Tractor Assurance for Farms, Crops &amp; Sugar Beet Standards, v2.01</li> <li>• Paragraphs 6 to 28 outlines a step-by-step process on how to participate in the scheme:</li> <li>• Joining the Scheme – The Assessment Process</li> <li>• 6: "New applications will be accepted throughout the year. You cannot sell products from your farm as assured until you have been through the application and assessment process and a certificate of conformity has been issued."</li> <li>• 7: Scope selection</li> <li>• 8: Scheme registration pack</li> <li>• 9: Nominated person</li> <li>• 10: Separate assurance registration</li> <li>• 11: Example for separate assurance requirement</li> <li>• 12: Additional holding/sites</li> <li>• 13: fees and acceptance of Standard Rules.</li> <li>• 14: Arrangement for assessment visit.</li> <li>• 15: False or misleading statement</li> <li>• Initial Assessment:</li> <li>• 16: "You must conform to every Standard before the Certification Body can issue a certificate (This does not include 'recommendations' see paragraph 36). Before the initial assessment is carried out you may find it helpful to read the Standards carefully and assess your own operation against the requirements. You may wish to get the help of a third party expert such as an agronomist or veterinarian but any self-assessment or third party advice will not influence the</li> </ul>
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	<p>the scheme that they are auditing (see 6.5).</p>	<ul style="list-style-type: none"> <li>• certification decision, which will be based entirely on the assessor’s report.”</li> <li>• 17: “An assessment visit will be by appointment”</li> <li>• 18: Third party</li> <li>• 19: Scope: “The assessor will make a detailed examination of the farm, the livestock or crop, the production facilities, operational procedures and practices, together with relevant records and documents.”</li> <li>• 20: Access: “You must give the assessor access to relevant parts of the holding, key members and relevant records/documents so that the assessment can be carried out in full.”</li> <li>• 21: Additional fee</li> <li>• 22: Findings and requirements</li> <li>• Initial Certification:</li> <li>• 23: Report and Certification Body decision</li> <li>• 24: Certificate of conformity</li> <li>• 25: Non conformity procedure</li> <li>• 26: Corrections of non-conformance</li> <li>• 27: Certificate of conformity after corrections.</li> <li>• 28: Deadline and application lapsing.</li> <li>• Audits requirements: Please refer to 6.5 below.</li> </ul> <p>Note:</p> <ul style="list-style-type: none"> <li>• Audits against the new RED criteria are already being performed. If Red Tractor is modified after this assessment, the validity of the audit conclusions should be reassessed.</li> </ul>
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<p>6.4 Group auditing [OPTIONAL – only relevant when group auditing is applied]</p>	<ul style="list-style-type: none"> <li>• 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.]</li> <li>• 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 developed for this purpose. <ul style="list-style-type: none"> <li>○ What is the sample size?</li> <li>○ What is the threshold for non-compliance and do they apply to the whole group?</li> <li>○ What are the implications/procedures of non-compliance?</li> <li>○ Are downstream parties informed of the non-compliance?</li> </ul> </li> <li>• 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.</li> <li>• Group auditing for the purpose of</li> </ul>	<p>n/a.</p>	<ul style="list-style-type: none"> <li>• Red Tractor Assurance for Farms, Crops &amp; Sugar Beet Standards, v2.01</li> <li>Joining the Scheme – The Application Process, paragraph 7, p6: “If you have a multi-enterprise holding you can select which parts of the enterprise are included in assurance. The application forms will ask you to indicate which enterprises you want to be included.”</li> <li>32: “Once certified the Certification Body will make regular assessments and to maintain your certificate you must continue to conform to the Standards at all times. These assessments will follow a similar format to that detailed in the Initial Assessment section, paragraphs [16-22] and the table below indicates the usual frequency.” Frequency for all farms growing fresh produce and crops is annual. Therefore a group auditing approach is not applicable.</li> </ul>
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	<p>calculating GHG savings is only acceptable when the units have similar production systems and products.</p>		
<p>6.5 Auditor competencies</p>	<ul style="list-style-type: none"> <li>• For these audits requirements are that the auditor should be:             <ol style="list-style-type: none"> <li>1. Independent of the activity being audited</li> <li>2. Free from conflict of interest</li> <li>3. Competent                 <ul style="list-style-type: none"> <li>○ Point 1 and 2 mean that the audit shall be carried out by an external third party (not the economic operator)</li> <li>○ Point 3 mean that the auditor has the generic skills and the verification body has the general skills for performing audits; and</li> <li>○ The auditor has the appropriate specific skills necessary for conducting the audit related to the scheme's criteria.</li> <li>○ Namely:                     <ul style="list-style-type: none"> <li>○ Land use criteria: Relevant experience, in agriculture, ecology or similar.</li> <li>○ Chain of Custody system: Experience in mass balance</li> </ul> </li> </ul> </li> </ol> </li> </ul>	<p>Y</p>	<ul style="list-style-type: none"> <li>• Red Tractor Farm Assurance Combinable Crops and Sugar Beet Scheme, Assessor Competency</li> <li>• "As a minimum, assessors of the Red Tractor Combinable Crop and Sugar Beet standards must:             <ul style="list-style-type: none"> <li>○ Have a minimum of 5 years experience in agriculture relevant to combinable crops;</li> <li>○ Have completed the Training Course for the NPTC certificate of Competence in Farm Inspection (Combinable Crops)* within 3 months of beginning assessments;</li> <li>○ Have successfully passed the NPTC Farm Inspection (Combinable Crops) Course, <b>or equivalent</b> within 6 months of beginning assessments.</li> </ul> </li> <li>• In addition, the assessor must also meet all of the EN45011 (ISO 65) training requirements operated by the appropriate certification body which will include :-             <ul style="list-style-type: none"> <li>○ Basic EN45011 scheme training</li> <li>○ Attendance at opening and closing meetings</li> <li>○ Attendance at an internal audit course</li> <li>○ Training on conducting EN45011 audits (to include shadowing experienced auditors for a number of audits)</li> <li>○ Undertaking an annual witnessed audit against</li> </ul> </li> </ul>

	<p>systems, traceability, data handling or similar.</p> <ul style="list-style-type: none"> <li>○ GHG: Relevant experience in GHG accounting.</li> </ul>	<p>each scope</p> <ul style="list-style-type: none"> <li>○ Attendance at ongoing biannual or other relevant training courses.”</li> </ul> <ul style="list-style-type: none"> <li>• Red Tractor Assurance Confirms: <ul style="list-style-type: none"> <li>• The content of NPTC Training course</li> <li>• The NPTC course is currently the only approved course in place at the present time;</li> <li>• Provision for an equivalent standard has been made to ensure that the scheme requirements remain relevant and up to date and to provide the potential for competition;</li> <li>• Any application for approval/recognition of an equivalent standard would be considered by the red tractor Crops and Sugar beet sector board. The application would have to demonstrate that the curriculum and standard of training/rigour of examination and were at least equivalent (i.e the same) as the current NPTC course.</li> </ul> </li> </ul> <p>Recommendation:</p> <ul style="list-style-type: none"> <li>• Clarify how the scheme will ensure that auditors have the necessary skills in the assessment of the chain of custody system (i.e. mass balance).</li> </ul> <p>Note:</p> <ul style="list-style-type: none"> <li>• The Red Tractor scheme currently does not include auditing of specific GHG requirements. Qualifications</li> </ul>
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			<p>and experience in GHG accounting would need to be included in the requirements for the assessment teams' specific competencies if a future version of scheme permits the use of actual values.</p>
<p>6.6 Management of the audit</p>	<ul style="list-style-type: none"> <li>• Audits shall be properly planned, conducted and reported on</li> <li>• The sustainability system has clear procedures that describe how audits should be conducted</li> <li>• Audit includes the following: <ul style="list-style-type: none"> <li>○ Draw up a verification plan which 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;</li> <li>○ 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;</li> <li>○ Request the operator to provide any missing elements of audit trails, explain variations, or revise claims or calculations, before</li> </ul> </li> </ul>	<p>Y</p>	<ul style="list-style-type: none"> <li>• Red Tractor Assurance for Farms, Crops &amp; Sugar Beet Standards, v2.01</li> <li>• Paragraphs 16 to 47 describe procedures for audits: planned, conducted and reported. Please, refer to 6.2 and 6.3 for initial audit and retrospective audit plan.</li> <li>• Paragraphs 22; 28; 36; 37 describe the non compliance procedure for both initial and retrospective audits.</li> </ul> <p>Traceability and Integrity, TI.1.4, p32: "All certificates/lot numbers and product name of any seed treatment of purchased seed must be available for inspection (includes treatments applied by seed processor off-farm). It is recommended that growers retain records of the destination/point of first tipping of loads leaving the farm. (CR.TI.1.5) Records can include haulage tickets. This information is required under the Renewable Energy Directive in order to confirm traceability."</p> <ul style="list-style-type: none"> <li>• Appendix EI.1.2, p38: "Crops produced on eligible land: Documents for verification of previous land status should be retained for 5 years and made available for inspection by the assessor. Such documents may include single farm payment documentation, maps or other official records showing</li> </ul>

	<p>reaching a final verification conclusion.</p> <ul style="list-style-type: none"> <li>• ISO 19011: 2002 (plan, do, act, check), or justified equivalent, covers the above requirements</li> </ul>		<p>field location and classification/use. Where applicable, documents must be kept to show compliance with Environmental Impact Assessment (Agriculture)(England)(no.2) Regulations 2006. These act to protect uncultivated land and semi-natural areas from being damaged by agricultural work, and to guard against possible negative environmental effects from the restructuring of rural land holdings. Records of an EIA must be kept for 5 years and made available for inspection by the assessor. EIA guidance can be found at Natural England <a href="http://www.naturalengland.org.uk/ourwork/regulation/eia/default.aspx">http://www.naturalengland.org.uk/ourwork/regulation/eia/default.aspx</a> Crops produced on land converted to arable production after 1st January 2008”</p> <ul style="list-style-type: none"> <li>• Appendix EI.1.2, p38: “For any crops produced on land converted from one of the excluded categories since 1 January 2008: Producers must keep record of volume/tonnage(s) and type of crop produced on these areas and producers must not market these to a biofuel or bioliquid market. Producers with any non-compliant land used to produce combinable crops or sugar beet will need to keep records such as copies of contracts, grain passports or invoices to show that the equivalent volumes of crops produced on these areas were marketed to other end uses for each crop year. There must be traceability as required by Standard TI.1 (and the records must be made available for inspection by the assessor)”</li> </ul>
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			<ul style="list-style-type: none"> <li>Routine Assessments, paragraph 33, p9: "Once certified you may also be subject to random spot checks at short notice."</li> </ul> <p>Recommendation:</p> <ul style="list-style-type: none"> <li>The sticker on the grain passport could show whether a farm is fully, partially or not RED compliant as an extra check without parties in the supply chain having to visit the online member checker.</li> </ul>
6.7 Establishment of at least a "limited assurance level"	<ul style="list-style-type: none"> <li>A "limited assurance level"<sup>3</sup> 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"</li> </ul>	Y	<ul style="list-style-type: none"> <li>There is no explicit reference to "limited assurance" in the scheme documentation.</li> <li>Red Tractor Assurance for Farms, Crops &amp; Sugar Beet Standards, v2.01</li> <li>Initial Certification, paragraph 23, p8: "The assessor will submit a report to the Certification Body who will review the report and decide whether you meet the Scheme certification requirements."</li> <li>Initial Certification, paragraph 24, p8: "If successful the Certification Body will write to you and provide a Certificate of Conformity, either on paper or virtual format, and you can then sell your product(s) as 'Assured'. In some sectors you will receive 'stickers' to help validate your assured status when you sell crops or stock from the farm.</li> <li>Routine assessments, paragraph 36, p9: "[Assessment</li> </ul>

<sup>3</sup> 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".

			<p>outcome ][Conforms][Non-Conformance].</p> <ul style="list-style-type: none"><li>• From personal communication with the scheme, we understand that they operate as follows: The Red Tractor Scheme for Crops and Sugar Beet is an EN45011 (ISO/IEC Guide 65) product certification scheme. The IAF Guidance on the application of ISO/IEC Guide 65:1996 states that in establishing a product certification system the purpose is to demonstrate to the marketplace and/or regulators that a supplier can and does produce products in conformity with a normative document. The Guidance also defines Surveillance as "Systematic iteration of conformity assessment activities as a basis for maintaining the validity of the statement of conformity (ISO/IEC 17000)." This annual audit (of every single standard) has been agreed under the International Accreditation system as being appropriate to 'demonstrate to the market place that the members supply products in conformity with the standard' and the annual surveillance audits have been deemed appropriate for maintaining the validity of the statement of conformance. This annual audit of 100% of scheme members against every single standard must provide the 'limited assurance level' required for those members of the scheme who have been assessed and found to be fully compliant with the standards relating to sustainability (i.e. they have not converted non-arable area to arable land) all their crop(s) are compliant i.e. the 'limited assurance level'</li></ul>
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			<p>is that provided by the annual assessment under the EN45011 product certification.</p> <p>Recommendation:</p> <ul style="list-style-type: none"> <li>The scheme could refer to a "limited assurance" level, or make it more explicit that external audits include checks on data and quantitative claims.</li> </ul>
6.8 Accreditation	<ul style="list-style-type: none"> <li>Accreditation by a national accreditation body affiliated to the International Accreditation Forum (IAF); or</li> <li>Accreditation as a full member or 'associate' member of ISEAL; or</li> <li>'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)</li> </ul>	Y	<ul style="list-style-type: none"> <li>Red Tractor Assurance for Farms, Crops &amp; Sugar Beet Standards, v2.01</li> <li>Certification Bodies, paragraph 4, p6: "The Scheme operates as a Product Certification Scheme and Certification Bodies must be accredited to the international standard EN45011 by the United Kingdom Accreditation Service."</li> </ul>