

FARM SUSTAINABILITY ASSESSMENT (FSA) 2.1 DRAFT THIRD PARTY VERIFICATION AUDIT GUIDE FOR STAND-ALONE FARM CLAIMS FOR USE WITH SAI FSA IMPLEMENTATION FRAMEWORK VERSION 2 (ALL CROPS EXCEPT WILD HARVEST)

VERSION 1.1

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1. Introduction

1.1. About the FSA

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

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

1.2. About this guide

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

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

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

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

This guide is aimed at verification of claims made by Stand-Alone Farms. Please see separate guidance for verification of claims made by Farm Management Groups.

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

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

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

2. Purpose of FSA Verification for Stand-Alone Farms

STAND-ALONE FARM CLAIM

- The individual farm claims to be FSA not yet bronze, bronze, silver or gold on raw material or total farm production
- 100% volume claims

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

For a Stand-Alone Farm, the purpose of the verification audits is twofold:

- 1) to check the quality of the Farm Management System, including the accuracy and completeness of the system to track volumes and mass balance claims
- 2) to check the accuracy of FSA self-assessment

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



Where verification sites within the FSA cycle

3. Key principles of FSA Third Party Verification

3.1. Role of the auditor

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

The role of the auditor is to verify the FSA Performance Level Claim resulting from the Self-Assessment carried out by the Farm.

3.2. Triangulation of information

The purpose of the FSA audit is to determine whether the FSA self-assessment is accurate, and therefore confirm the FSA Performance Level Claim made by the farm.

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

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

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

3.3. Risk assessment

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

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

3.4. Continuous improvement

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

4. FSA Implementation Options: Verification Requirements

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

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

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

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

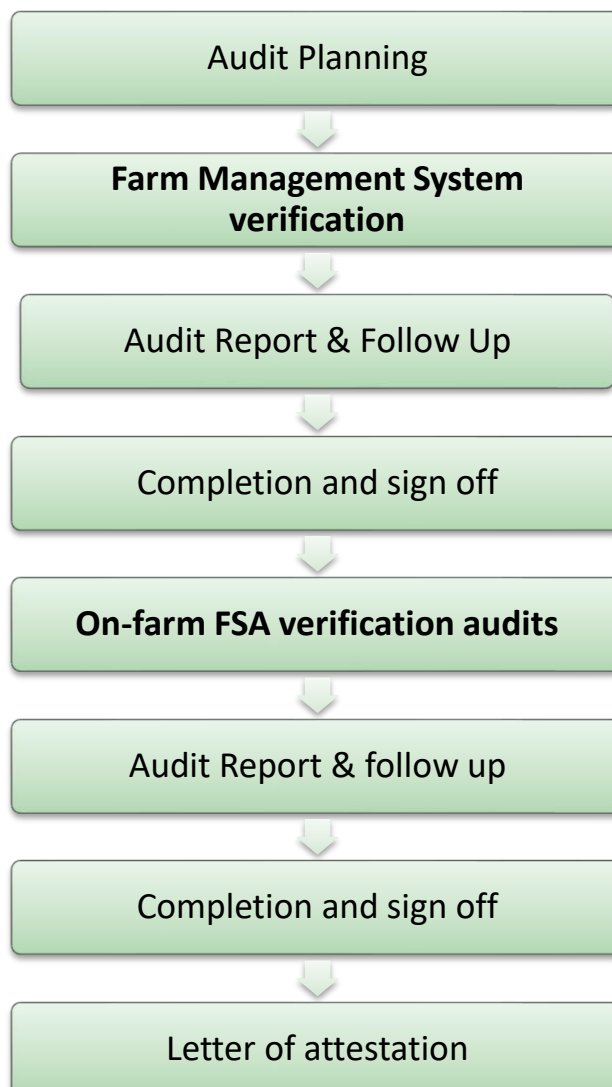
5. Third-Party Verification Process

5.1. Overview

Verification of an FSA Performance Level Claim is in two parts.



5.2. Overview of Verification Process



5.3. Planning

5.3.1. Engagement

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

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

- The location of the farm to be audited
- Size of the farm
- Use of subcontracted services or labour agencies
- Crops included in verification scope
- Implementation option used

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

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

5.3.2. Audit timing

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

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

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

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

5.3.3. Audit Plan

A detailed audit plan must be drafted and agreed with the Farmer.

5.3.4. Pre-assessment

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

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

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

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

5.4. Farm Management System Verification

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

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

5.4.1. Quality of the Farm Management System

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

The management system should incorporate:

- internal goal setting
- a programme to assess current performance level and drive continuous improvement in sustainable agricultural practices against FSA or equivalent criteria, including corrective action plans and continuous improvement as described in Section 5.3 of the Implementation Framework

Sources of evidence may include:

- interview with Farmer/Farm Manager
- interview with trainer/agronomist/field officers delivering support
- any policies, procedures, or records provided that can demonstrate the steps taken to support continuous improvement, such as:
 - training records
 - examples of action plans
 - record of assessments or performance
 - examples of measures used to monitor continuous improvement

5.4.2. Quality of the mass-balance accounting system

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

This must be a robust mass balance accounting system to track and record harvest volumes, the volumes sold to customers, and the FSA performance level(s) claimed for those volumes.

Evidence for this could include:

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

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

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

5.4.3. Time required

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

The actual time required depends on:

- the size and complexity of the Farm
- the nature of the management system (database, paper files, excel)
- the availability of evidence required
- the preparedness of the Farm for the audit

5.4.4. Farm Management System Audit Report

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

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

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

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

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

5.4.5. Negative result and follow up

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

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

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

5.4.6. Completion and sign off

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

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

5.4.7. Validity of Farm Management System verification

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

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

5.5. On-Farm FSA Verification Audit

5.5.1. Audit Body

For a stand-alone Farm, it is recommended that the Farm Management System audit and the onsite FSA verification audit are carried out by the same audit company.

5.5.2. Risk assessment

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

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

- Land rights
- Presence of designated protected areas on or near the farm locations
- Agro-chemical use
- Labour practices

- Human rights
- Worker safety
- Use of migrant labour

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

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

5.5.2.1. Legislation Filter

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

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

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

5.5.3. Time requirement for the on-farm FSA audit

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

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

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

5.5.4. Recording information

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

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

5.5.5. Audit Control Points - Criteria and Evidence for Triangulation

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

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

- Interviews
- Observation
- Inspection
- Documentation

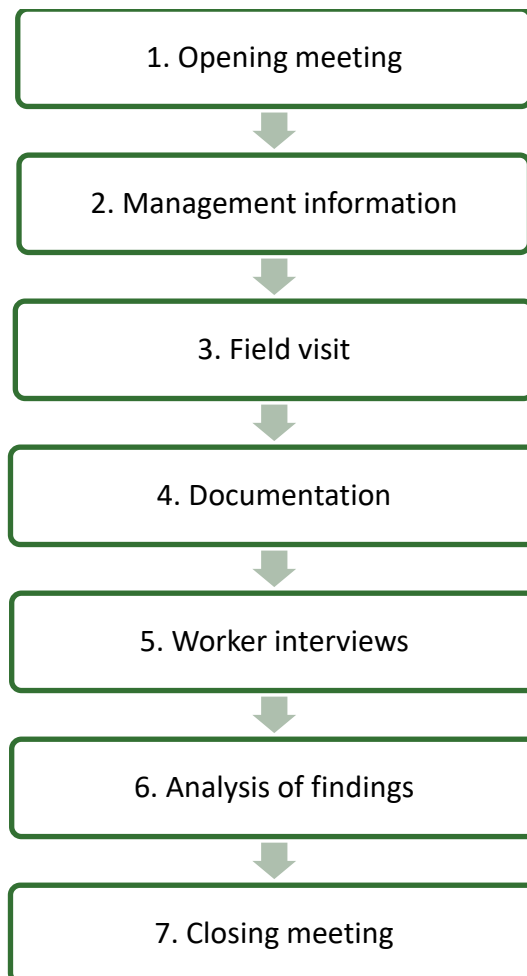
The auditor must use their risk assessment to inform a risk-based approach to burden of proof. For example, in jurisdictions where legal requirements meet FSA requirements, and are effectively enforced, the risk of non-compliance is lower and so written evidence may not be required.

5.5.6. Scope of audit

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

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

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



5.5.8. Opening meeting

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

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

5.5.9. Management information

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

- General introduction to the farm
- Review of FSA answers
- Verbal description of relevant policies, procedures and management systems
- Request any supporting documentary evidence required e.g. implementation plans, field records, permits, licenses and certificates

5.5.10. Field visit (observation and inspection)

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

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

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

5.5.11. Documentation

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

Potential documents include:

- Records of pesticide applications
- Certificates and licenses for safety training, spraying etc.
- Employment contracts and wage slips

- Licenses and permits
- Copies of plans, procedures or other written documents suggested by farmer to support management interviews

5.5.12. Worker Interviews

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

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

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

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

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

Interviews must be conducted individually and confidentially.

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

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

5.5.12.1. Sub contracted work

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

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

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

5.5.13. Closing meeting

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

- Inform the farmer about the findings and any deviations from the farm's FSA self-assessment score identified by the auditor
- Provide the farmer with the opportunity to respond and provide additional evidence, if required
- Amend findings in light of this evidence, where possible

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

5.6. Verification Audit Report

5.6.1. Timing

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

5.6.2. Content

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

If the verification confirms Farm's FSA Performance Level claim, the audit report must clearly state this and the claim that has been verified.

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

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

5.6.3. Next steps

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

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

Note that if deviations in FSA score(s) are identified that do not affect the farm's FSA performance level, there is no requirement to follow up on these deviations.

5.7. Follow Up

5.7.1. First response

If the Performance Level Claim has not been verified, the Farmer has up to one month from receipt of the audit report to provide a first response to the report.

This first response should:

- confirm the report has been received;
- indicate whether the Farmer agrees or disagrees with the audit conclusion and the deviations identified
- if the Farmer disagrees with the conclusion, the response should include reasons and provide evidence to support this disagreement

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

5.7.2. Agreeing Performance Level Claim

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

If the Farmer does not dispute the audit conclusion, or cannot provide sufficient evidence, the auditor and the Farmer should agree the new Performance Level to be claimed.

The auditor must record the evidence provided, and the agreed change in the FSA Performance Level claim in the audit report.

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

5.7.3. Escalation

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

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

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

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

5.8. Completion and sign off

5.8.1. Signing off the process

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

5.8.2. Formal letter of attestation

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

- the name and address of the Farm
- the name of the third-party verification body
- identifying reference number
- signature of the third-party verification body
- the FSA Performance Level
- 'valid until' date of the attestation (3 years, barring changes – see below)

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

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

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

5.8.3. Validity of FSA audit

The Letter of Attestation is valid for three years.

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

If there is a macro change in the agricultural production of the farm, a new self-assessment must be carried out and verified. It is the responsibility of the Farm to notify the auditor of this change. In order to continue making external FSA claims, the Farm must obtain a new third-party verification of the claim generated from the new self-assessment sample. There is no requirement to repeat the Farm Management System audit in this case.

5.8.4. Action Plans

Following the audit, the Farmer should create an action plan to encourage continuous improvement, based on the results of the audit. Follow up from the auditor regarding this is not needed. However, the action plan should be reviewed in the planning phase for the next audit, as part of the evidence for continuous improvement.

6. Revisions

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

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

Appendix I: Preparation of Farmer

In order to ensure the Farmer is prepared for the third-party verification audit, the auditor should contact them beforehand to explain the audit process. This can be done in many ways, for example, a formal letter, an email, by phone, or face to face. The goal is to ensure the Farmer knows what to expect.

The following steps are recommended:

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

Appendix 2: Verification FAQ for Stand-Alone Farms

What is third party verification?

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

Why third-party verification?

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

What is the objective of third party verification?

For a Stand-Alone Farm, the purpose of the verification audits is twofold:

- 1) to check the quality of the Farm Management System, including the accuracy and completeness of the system to track volumes and mass balance claims
- 2) to check the accuracy of FSA self-assessment

What needs to be verified?

Verification of an FSA Performance Level Claim is in two parts.

- 1) Verification of the Farm Management System. This includes the accuracy and reliability of the system for tracking volumes produced and claims made. It also includes verifying programmes in place to support continuous improvement.
- 2) Verification of the FSA Performance Level Claim. This includes verification that practices and measures relevant to the key topics in the FSA are in place at the farm.

Why does SAI Platform not accept internal verification?

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

How long does the third-party verification take?

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

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

In general, half a day should be sufficient to conduct the on-farm verification audit for small farms. For larger farms, a full day may be required. Additional time should be allowed for verification of the Farm Management System

How can I prepare for the verification audit?

You can prepare by collecting all the documentation and other evidence supporting your answers on the FSA checklist questions. Ensure the right people will be available on the day of the audit to answer any questions the auditor may have.

You should also ensure that you have evidence to show that you have a suitable Farm Management System in place to record volumes and support continuous improvement.

What does a third-party verification visit look like?

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

The auditor will also ask to see information on your Farm Management System, including records of volumes and plans for continuous improvement in sustainable agriculture.

What are the costs of a verification audit?

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

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

If the verification of the farm leads to a negative change in the score performance level of the farm audited (e.g. from silver to bronze), the Farm must review the reasons for this failure.

Does the auditor inform the farmer about the assessment results?

Yes, the auditor will share their findings with you.

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

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

See document *FSA 2.1 Verification Audit Control Points Evidence FINAL for publication 1 June 2018.xlsx*

Appendix 4: Audit Report Templates

Auditors may use their own templates for the audit report.

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

Farm Management System Verification Report

1. Farm Details

Name and address of Farm	
Name of Farmer	
Crop(s) covered	
Size of farm	
Location of farm	
FSA implementation option	

2. Audit details

Name of audit body	
Name of auditor(s)	
Date audit completed	
Name of organisation requesting audit (if this was not the Farm)	

3. Farm Management System Verification

Assessment of Quality of Farm Management System	
Description of Farm Management System	
Evidence seen	
Assessment of compliance with FSA requirements	
Assessment of Quality of administration of the volume accounting system	
Evidence seen and tests carried out	
Assessment of completeness	
Assessment of accuracy	

Assessment of effectiveness of controls to prevent double-counting	

4. Findings

Overall conclusion

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Corrective actions required

Non-compliance identified	Corrective action required

On-farm FSA Verification Audit Report

1. Farm Details

Name and address of Farm	
Name of Farmer	
FSA Performance Level Claim to be verified	

2. Audit details

Name of audit body	
Name of auditor(s)	
Date audit completed	

3. Pre-audit work

Summary of risk assessment (may be appended as separate report)	
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4. FSA Verification Report

Summary of audit visit activities (including key documents seen, areas of the farm visited, and names of management interviewees)	
Number and type of worker interviews carried out, and basis on which this was determined.	
FSA self-assessment score & performance level after verification audit	
FSA self assessed performance level - verified / not verified	

Deviations identified	Action required

Appendix 5: Sample Size and Good Practice for Worker Interviews

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

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

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

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

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

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

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

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

Version Control

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