

Policy

**MFCS P 4 ACR (SFM
and CoC)**

2024-05-30

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**Accreditation and Certification Body Requirements (SFM
and CoC)**

MYANMAR FOREST CERTIFICATION COMMITTEE



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1 Policy Background

1.1 Introduction

Myanmar Forest Certification Committee (MFCC) is the National Governing Body (NGB) of forest/timber certification schemes in Myanmar. Currently there are two schemes operating in Myanmar:

1. The Myanmar Timber Legality Assurance System (MTLAS).
2. The Myanmar Forest Certification Scheme (MFCS);

¹In January 2021, MFCC formally adopted in full and without modifications the PEFC international chain of custody standard PEFC ST 2002:2020 Chain of Custody of Forest and Tree Based Products – Requirements. Hereafter in this policy, this Standard is referred to as the MFCS Chain of Custody Standard.

For the Group Forest Management Standard, MFCC adapted the Programme for the Endorsement of Forest Certification (PEFC) International Standard, PEFC ST 1002:2018 Group Forest Management Certification – Requirements.

There is a second policy (MTLAS P 2 CBR) that covers Certification Body requirements in relation to MTLAS.

Another policy (MFCS P 1 ACR) covering Accreditation and Certification Body Requirements will be reactivated once the suspension of MFCS endorsement process.

The objective of this policy is to specify the organisational, accreditation, auditing and certifying related requirements and mechanisms for certification bodies assessing against either MFCS standards or normative documents as well as the PEFC Chain of Custody standard.

1.2 Scope

This policy is applicable to MFCC employees for evaluation and monitoring purposes, and to existing and potential Certification Bodies. The policy specifies accreditation and certification requirements for Certification Bodies to operate under the Myanmar Forest Certification Scheme. This includes both:

Myanmar SFM Standards

- MFCS Standard 1 Myanmar Criteria and Indicator for Forest Management
- MFCS Standard 2 Group Forest Management

MFCC Chain of Custody Standard

- MFCS Standard 3 Chain of Custody

1.3 Normative References

ISO/IEC 17065: 2012: Conformity Assessment - Requirements for Bodies Certifying Product, Processes and Services

ISO 19011:2018, Guidelines for auditing management systems

ISO/IEC 17021-1, Conformity assessment — Requirements for bodies providing audit and certification of management systems

¹ At the time of the previous version of the PEFC Chain of Custody Standard, MFCC agreed to adopt the PEFC CoC Standard. This was agreed by the Secretariat and MFCC Technical Committee. However, formal agreement at an official MFCC 8th meeting only occurred on January 26, 2021 and this relates to the latest version PEFC ST 2002:2020 Chain of Custody of Forest and Tree Based Products – Requirements.

ISO/IEC 17011:2004, Conformity assessment -- General requirements for accreditation bodies accrediting conformity assessment bodies
 MFCC P 1 Implementation Arrangements
 MFCC P 4 Stakeholder engagement and Public Documents
 PEFC ST 2002:2020: Chain of Custody of Forest and Tree Based Products – Requirements
 PEFC ST 2003:2020 Requirements for Certification Bodies operating Certification against the PEFC International Chain of Custody Standard
 MFCS P 1 Accreditation and Certification Body Requirements

1.4 Definitions

<i>Chain of Custody (CoC)</i>	Chain of custody is the path taken by raw materials from the forest to the consumer, including all successive stages of processing, transformation, manufacturing and distribution.
<i>PEFC Chain of Custody Standard</i>	PEFC ST 2002:2020: Chain of Custody of Forest and Tree Based Products – Requirements.
<i>Consignment</i>	A quantity of goods. At the forest level this would be batch of logs. At the processing level, such as a sawmill, a consignment would be one or two containers of product.
<i>Entity</i>	In this policy entity refers to either a concession, a manufacturer (e.g. sawmill) or a third-party trader.
<i>IAF</i>	International Accreditation Forum. The IAF is the world association of Conformity Assessment Accreditation Bodies related to conformity assessment in the fields of management systems, products, services, personnel and other similar programmes of conformity assessment.
<i>Major Non-Conformity</i>	The absence of, or failure to implement and maintain, one or more requirements (of a Standard), that may result in a systemic risk to the function and effectiveness of the system and/or effects confidence in the client organisation's claims on certified raw material. Note: A major non-conformity may be an individual non-conformity or a number of minor but related non-conformities, that when considered in total are judged to constitute a major non-conformity.
<i>MFCC</i>	Myanmar Forest Certification Committee
<i>MFCS</i>	Myanmar Forest Certification Scheme. MFCS is contained in a range of documents including MFCC policies, Standard Operating Procedures, other supporting system documentation, and the MFCS Forest Certification Standards.
<i>Minor Non-Conformity</i>	A single failure to fulfil the requirements of the Standard that may result in no systemic risk to the function and effectiveness of the system and/or effects confidence in the supplier's claims on certified raw material.
<i>MTLAS</i>	MTLAS is contained in a range of documents including MFCC policies, Standard Operating Procedures, other supporting system documentation, and the MTLAS Timber Legality Standard.
<i>MFCC Employee</i>	In this policy an MFCC employee can refer to full and part time employees, consultants and sub-contractors and volunteers.

<i>NCO</i>	Non-conformance and observations. A non-conformance is said to occur when a policy or practice is observed that goes contrary to the requirements of, in this case, MFCC (MTLAS and MFCS) documented policy and procedural requirements.
<i>Observation</i>	An evaluation finding that does not warrant non-conformity but is identified by the audit team as an opportunity for improvement.
<i>Operator</i>	In this policy the operator is any entity operating in the supply chain. This could be the system, a manufacturer (such as a sawmill) or a trader.
<i>Supply Chain</i>	The supply chain encompasses all activities associated with the flow and transformation of goods from the raw materials stage through to the end user.
<i>SFM</i>	Sustainable Forest Management

2 Policy Standards

2.1 Certification Body Requirements

2.1.1 Organisational Requirements

MFCC is committed to ensuring that auditing against MFCS-SFM (forest management and group forest management standards) and the MFCS-Chain of Custody Standard is carried out to the highest international standards by independent and impartial third-party certification bodies. Certification bodies cannot be involved in the standard setting process as governing or decision-making body, or in the forest management and are independent of the certified entity. MFCC will require all certification bodies that audit against MFCS/ SFM and/or Chain of Custody Standards to achieve accreditation.

Accredited certification against the standards specified below will be based on the relevant MFCC forest management or chain of custody standard(s) in the accreditation scope.

Certification bodies that audit products² against the MFCS-Chain of Custody Standard will be accredited against ISO/IEC 17065: 2012: Conformity Assessment - Requirements for Bodies Certifying Product, Processes and Services (hereafter ISO/IEC 17065).

Certification bodies auditing against MFCS-SFM will be accredited against ISO/IEC 17021-1, Conformity assessment – Requirements for bodies providing audit and certification of management systems (hereafter ISO/IEC 17021-1)

Certification bodies will also comply with ISO 19011: 2018, Guidelines for auditing management systems (hereafter ISO/IEC 19011).

Accreditation can only be issued by an accreditation body that is a member of the International Accreditation Forum (IAF) and that complies with ISO/IEC 17011:2004.

Principles, general and structural requirements of Certification Bodies are specified in the applicable ISO and/or PEFC Standard certification bodies will comply with the following requirements:

Scheme/System	Standard/Guideline	Reference/Section		
		Principles	General	Structural
SFM	ISO/IEC 17021-1	4	5	6
Chain of Custody	ISO/IEC 17065: 2012	4		5
	PEFC ST 2003:2020	4		

2.1.2 Auditing Team

The Certification Body will arrange its own auditing team and related training and development based upon:

- MFCC minimum requirements as outlined in this policy;
- Minimum requirements as prescribed by the applicable ISO and PEFC Standard (as in section 2.1.1 above);
- Auditing demand.

² The term “product” is used in its widest sense and includes also processes and services.

ISO/PEFC Standards and Guideline requirements for auditors are:

Scheme/System	Standard/Guideline	Reference/Section
SFM	ISO/IEC 17021-1	7
Chain of Custody	ISO/IEC 17065: 2012	6
	PEFC ST 2003:2020	5

In addition to the minimum requirements outlined in this policy and applicable Standards/Guidelines, audit team members must complete MFCC's audit training material. Certification Bodies can also specify their own requirements in their recruitment process to ensure audit team members are competent, and able to report and communicate precisely and effectively.

Forest Management Auditors

With regards forest auditor personnel, the minimum a Certification Body must have at their disposal is:

- One qualified Lead Auditor
- One qualified Auditor
- One decision maker (see section 2.3.3)

Lead Auditor

A Certification Body must have at least one Lead Auditor. Lead Auditors for forest management certification at a minimum must:

- have a Bachelor's Degree in Forestry³ or related discipline with at least 3 years of experience in forest management and/or the timber industry;
- have completed at least 2 audits, 1 of which one is as Lead Auditor⁴.

Auditor

A Certification Body must have at least one auditor. Auditors at a minimum must:

- have a Bachelor's Degree in Forestry or related discipline with at least 1 years of experience in forest management and/or the timber industry;
- have completed at least 1 audit and/or completed MFCC participatory audit training.

Chain of Custody Auditors

The Certification Body Chain of Custody audit team must comply with the requirements as specified in PEFC ST 2003:2020, sections 5 in full (please also pay attention to footnote 2 above).

Certification Bodies conducting Chain of Custody certifications will have technical competence in forest-based products procurement and processing and material flows in different stages of processing and trading. They will also have a good understanding of the MFCS CoC Standard (PEFC ST 2003:2020).

Management will also ensure that auditors, in the last two years, have participated in an education programme in chain of custody of forest-based products that is recognised by the PEFC Council or a PEFC National Governing Body (6.1.1.2.3 - PEFC ST 2003:2020). Moreover, auditors will need to have successfully completed other training specified in PEFC ST 2003:2020 (6.1.1.2.4).

³ Tertiary qualifications in forestry must cover the economic, social and environmental impact of forest management.

⁴ Participation and assessment in an MFCC practical auditing training will be equivalent of 1 audit requirement;

2.1.3 Resource Requirements

The Certification Body is responsible for ensuring there are adequate auditing resources and plans in accordance to the requirements of applicable ISO accreditation demands.

Resource allocation will allow for the continuation and potential expansion of services, and to ensure the required expertise in the certification decision process.

Certification Bodies must formally incorporate audit resource planning (both financial and human) and contingency planning⁵ into strategic planning and management review processes.

Formal discussion and planning must take place at least once a year.

2.1.4 Management Systems

Certification Bodies will develop their own Standard Operating Procedures and related management systems according to the scheme/system requirements:

Scheme/System	Standard/Guideline	Reference/Section
SFM	ISO/IEC 17021-1	10
Chain of Custody	ISO/IEC 17065: 2012	8

⁵ To ensure as far as possible that auditing demand can be met in consideration of scenarios with any potential impediments to meet demand (such as unusually long term absence of auditing staff or dismissal of staff).

2.2 Auditing Processes

2.2.1 General

A Certification Body site visit may combine any number of objectives at the discretion of the Certification Body. A single visit for example may be used to carry out an annual surveillance audit and be combined with other audits and activities such as auditing progress against NCOs.

Where audit objectives and/or activities are combined or integrated, this will never adversely impact on the objectives of the audit criteria or the audit obligations.

Certification bodies can raise NCOs as a result of any of the audit mechanisms.

For all entities that are audited for both forest management and Chain of Custody, the verification process consists of the following elements:

- Full assessment audits every five years;
- Review of progress against NCOs;
- Annual Surveillance Audits

2.2.2 Audit Process Requirements

The process for audits includes:

- Pre-certification activities;
- Audit planning;
- Initial certification;
- Conducting audits;

These activities will be conducted in accordance to the relevant ISO or PEFC Standard and/or Guideline.

Scheme/System	Standard/Guideline	Reference/Section		
SFM	ISO/IEC 17021-1	9.1, 9.2, 9.3, 9.4		
Chain of Custody		Application	Preparation	Evaluation/Reporting
	ISO/IEC 17065: 2012	7.1, 7.2	7.3	7.4
	PEFC ST 2003:2020	7.1, 7.2	7.3	7.5, 7.6

Calculation of auditing times for forests will be made in according to Annex 1 of this policy.

2.2.3 Certification Decision

Regardless of the scheme/system, decisions and authority with respect to certification (granting, recertifying, suspending, and withdrawing certificates) lies with the Certification Body. The final certification authority cannot be delegated to an outside body such as contractors or subcontractors in anyway whatsoever.

Certification decisions will be conducted in accordance to the relevant Standard and/or Guideline.

Scheme/System	Standard/Guideline	Reference/Section
SFM	ISO/IEC 17021-1	9.5
Chain of Custody	ISO/IEC 17065: 2012	7.5, 7.6

Certification bodies are free to seek external guidance and advice on certification decisions. However, any external consultant(s) involved in the certification decision process, along with their qualifications, scope and limitations of their input, must be identified and agreed by the Certification Body senior management.

The consultant must also have been inducted and familiarised with the requirements of MFCS or PEFC Chain of Custody.

A Certification Body must officially nominate and identify one senior management employee as the final Certification Decision Maker. The decision on certification shall be made by a representative who did not participate in the audit. The decision shall be based on the written audit report.

The Certification Decision Maker will at a minimum:

- have at least five years' experience in related assessments (forest management and/or Chain of Custody);
- have demonstrated complete understanding of all key MFCS and/or PEFC Chain of Custody requirements.

In cases where a certificate is out of date, the Certification Body can continue to certify product from consignments of timber that were delivered from a forest source during the certified period.

2.2.4 Maintaining Certification

In addition to regular audit process results and findings, certification bodies will ensure that information from external parties is acceptable as audit evidence.

2.2.4.1 Surveillance

Surveillance audits shall be conducted at least once a calendar year, except in recertification full assessment years. The date of the first surveillance audit following initial certification shall not be more than 12 months from the certification decision date. Frequency and timing of surveillance audits can be adjusted to accommodate factors such as seasons.

Surveillance audits will comply with the following base requirements:

Scheme/System	Standard/Guideline	Reference/Section
SFM	ISO/IEC 17021-1	9.6.2
Chain of Custody	ISO/IEC 17065: 2012	7.9
	PEFC ST 2003:2020	7.9

Whilst the scopes will be the same, surveillance audits can be (and normally are) less rigorous than at full assessment audits.

The Certification Body will develop surveillance activities to ensure representative areas and functions covered by the applicable requirements of MFCS/PEFC Standard(s) are monitored for effectiveness and continual improvement on a regular basis.

2.2.4.2 Granting Certification and Recertification

Audits that result in zero non-conformances will normally receive a recommendation by the Certification Body for granting certification or recertification.

Where there are only minor non-conformances a client will normally receive a recommendation for certification (or recertification) by the Certification Body upon acceptable review of proposed corrective actions and closure schedule(s).

If the certification audit results in one or more major non-conformances, then the Certification Body will recommend that a re-audit be done prior to issuing initial certification.

In the case of a recertification audit resulting in one or more major non-conformances, the client has up to three months from the date of the final NCO report to implement the necessary corrective action and have the re-audit conducted.

In the case of re-audits the Certification Body will determine any changes in scope, and/or methodology and inform the auditee accordingly. If the re-audit does not occur within the 3 months or the non-conformance(s) is not sufficiently addressed, the client's certification is put on suspension.

Sections 9.6.3 and 9.6.4 in ISO/IEC 17021-1 for SFM will be complied with regarding recertification, and 'special audits'.

2.2.4.3 Certification Suspension, Withdrawal and Scope Reduction

The Certification Body shall have a policy and documented procedure(s) for suspension, withdrawal or reduction of the scope of certification, and will specify the subsequent actions by the Certification Body.

Whilst a certificate is suspended no certification will be issued for product originating from these sources, and certification issuance can only restart once certification status becomes valid.

In case of certificate suspension, the period of suspension cannot exceed twelve months⁶. Failure to resolve the causes of the suspension within this 12-month period will result in certificate withdrawal.

Examples of when certificate suspension may be invoked include (but are not confined to):

- non-conformance with MFCS (SFM or CoC) system requirements;
- a major non-conformance has not been closed or sufficiently addressed within the agreed time period;
- failure to finalise invoiced fees within 60 days of notification;
- where continuance of operational activity becomes illegal;
- where question of legal status becomes contentious and/or unresolved.

Suspension shall be confirmed by the Certification Body and will indicate the conditions under which the suspension will be removed, and the procedures and policy for appeal. Written acknowledgement (an email will suffice) from the suspended entity must be received.

The Certification Body will also amend accordingly all relevant public notifications of any certification.

In cases where an appeal is lodged the suspension will remain affective until the appeal/dispute is closed or the suspension is lifted.

⁶(NOTE: Extensions are possible in exceptional circumstances at the discretion of the Certification Body senior management ensuring any extension is compliant with other MFCC policies.

When a certificate is suspended, the entity will:

- not promote their MFCS (SFM and/or CoC) certification for the period of the suspension;
- work actively with the Certification Body to remedy the cause of suspension.

At completion of (or before) the suspension period, the Certification Body shall:

- remove the suspension and notify the enterprise and inform MFCC accordingly;
- in exceptional circumstances, and in compliance with other MFCC policies, extend the timeframe for compliance; or
- withdraw certification if the specified conditions are not fulfilled.

Certification Bodies will comply with the relevant sections of the applicable ISO/PEFC Standard/Guidelines:

Scheme/System	Standard/Guideline	Reference/Section
SFM	ISO/IEC 17021-1	9.6.5
Chain of Custody	ISO/IEC 17065: 2012	7.11
	PEFC ST 2003:2020	7.11

2.2.5 Certification Changes and Transition

When MFCC (or PEFC for Chain of Custody) introduces new or revised requirements that affect the client, the Certification Body shall ensure these changes are communicated to all clients. The Certification Body shall verify implementation and take actions required by MFCC.

The Certification Body will consider other changes affecting certification, including changes initiated by the client, and shall decide upon the appropriate action.

A transitional period for compliance will be specified, where applicable, following new requirements contained in MFCC/PEFC Chain of Custody Standards and/or policies. The Certification Body will be responsible for communicating transitional timeframes and any related compliance information to the relevant partners within 5 working days.

As a general guideline (for Standards produced by MFCC):

- for significant changes such as transition to a new version of an MFCC Standard, a 12 month transition timeframe is required. In some cases however significant changes require immediate effect;
- for less significant changes a 2 or 3 month period is generally acceptable (with 3 months preferred) with implementation to be determined at the next scheduled assessment.

At times implementation may need to be established prior to the next scheduled assessment (either by a special onsite or offsite assessment).

2.2.6 Certification Complaints, Appeals and Disputes

In the case where an appeal, complaint or dispute is made regarding aspects of the Certification process, MFCC will never act as an arbitrator or get involved in any disputes whatsoever. Nor will MFCC respond to any complaints or appeals with regards certification decisions.

The Certification Body will have sole responsibility for handling such issues in accordance to their own policies and procedures.

Certification bodies will ensure compliance to the following ISO/PEFC requirements:

Scheme/System	Standard/Guideline	Reference/Section
SFM	ISO/IEC 17021-1	4.7, 9.7, 9.8
Chain of Custody	ISO/IEC 17065: 2012	7.13
	PEFC ST 2003:2020	7.13

2.2.7 Documentation

2.2.7.1 Certificates

Certificates are issued after the first audit and extended/withdrawn/suspended after successive audits. Certification can also be withdrawn/suspended following any of the various auditing requirements (such as annual surveillance audits).

Chain of Custody certificates will comply with the clause requirements as stated in 7.7 ISO/IEC 17065: 2012. SFM certificates will comply with the requirements as specified in 8.2, ISO/IEC 17021-1. Certificates will contain accreditation body symbol (where applicable).

2.2.7.2 Records and Public Notifications

Certification Bodies must maintain records and ensure public notifications in compliance with the following requirements:

Scheme/System	Standard/Guideline	Reference/Section
SFM	ISO/IEC 17021-1	8.1, 9.9
Chain of Custody	ISO/IEC 17065: 2012	4.6, 7.12

MFCC maintains a number of publicly available documents. In instances where certificates are withdrawn or suspended (or reinstated) the Certification Body must inform MFCC within three working days of the change in status (including scope and validity).

Certification bodies must also comply with the applicable requirements in Policy 4 Stakeholder Engagement and Public Documents.

2.3 Non-Conformances

2.3.1 Non-Conformances and Observations (NCO) Coverage

Certification bodies evaluate and rate NCOs against the following approved source requirements:

- MFCS or PEFC Chain of Custody;
- MFCS P 2 Issuance of PEFC Trademark Usage licenses by MFCC⁷.
- MFCS P 3 Trademark Usage Requirements

Before issuing an NCO, any non-conformance is classified as either major, minor or as an observation.

2.3.2 NCO Information and Notification

A Certification Body will be responsible for ensuring that entities to be audited are fully informed about:

- the purpose of NCOs;
- the different variety of NCOs;
- Certification Body expectations with regards the corrective action process;
- the procedures and related deadlines for issuing, evaluating and closing NCOs;
- related complaints and appeals processes.

If a non-conformance or observation is raised during a field audit, the client must be notified during the Audit Closing Meeting.

2.3.3 NCO Procedures

A Certification Body will prepare and follow its own procedures and related documents and ensure such guidelines and policies comply to this policy and clauses applicable in the ISO/PEFC Standards/Guidelines:

- ISO/IEC 17021-1
- ISO/IEC 17065: 2012
- PEFC ST 2003:2020

In addition to any Standard/Guideline specific requirements, these procedures must cover at a minimum:

- raising, evaluating and closing NCOs;
- notifying clients of observations and non-conformances;
- escalating non-conformances and observations;
- specifying who has the authority within the Certification Body for issuing and closing non-conformances;
- the process for approving proposed corrective actions and specifying who has the authority for such decisions;
- reporting and recording.

2.3.4 Obtaining and Evaluating Corrective Action

The client will provide the Certification Body with a proposed corrective action plan that includes deadlines, within a maximum of 25 working days following notification. Once approved the Certification Body must notify the client how the corrective action will be evaluated.

⁷ For registered users.

Evaluation of corrective progress will be carried out according to the following guidelines:

1. Minor/observations⁸ - a maximum of 1 year following submission of the corrective action plan or at the next audit (whichever is the earlier);
2. Major - must be verified within at least 3 months after the corrective plan.

2.3.5 Escalating Observations & Non-Conformances

In principle, any NCO should be escalated if:

1. the client has not submitted proposed corrective actions within 25-day deadline (see 2.3.4);
2. corrective actions have not been effectively implemented.

Minor non-conformances must be escalated to major non-conformances. A major non-conformance that has not been closed will result in certificate suspension⁹. Entities can however request an extension.

⁸ Note that an observation may not specify a deadline. However it may be escalated if it has not been adequately addressed since the previous assessment. It's at the discretion of the auditor whether to upgrade such observations into a non-conformance.

⁹ Entities can, with a rationale, request an extension at the discretion of the Certification Body.

3 Document History

Date of Amendment:	Version	Approval date:	Requested by:	Nature of Change	Approved by:

4 Appendices

Annex 1: Determining Audit Time

Table 1 illustrates the minimum on-site audit duration (in days). This includes the main audit events but does not include time needed for preparation, travel and report writing.

The minimum on-site duration has been developed to provide sufficient time under normal circumstances to adequately carry out auditing against MFCS requirements.

Additional days may be needed to conduct post-audit follow-up activities, such as verification of NCO closure or addressing any contentious issues.

Timings are calculated based on an audit team of 2 members.

Management Unit (ha)	Full Assessment	Surveillance	Recertification
Natural Forest			
< 50,000	4	3	4
50,000 < 150,000	6	4	6
150,000 < 300,000	8	5	8
> 150,000	10	8	10
Plantation Forest			
< 5,000	3	2	3
5,000 < 10,000	4	3	4
> 10,000	5	4	5

The minimum time for on-site Chain of Custody audit for wood processing mills and third party traders would be one half man day. On-site audit duration excludes travel time.

Note: Minimum on-site audit duration for conduct of assessments may be increased with justification, given the complexity or issues identified in the respective management unit.