



**Farm
Sustainability
Assessment**

BY SAI PLATFORM

Guidance for Third-Party Verification of Farm Management Group Claims

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Contents

1	Introduction	5
2	Purpose of FSA Verification for Farm Management Groups	5
2.1	Verification Body.....	6
2.2	Role of the Auditor.....	6
2.2.1	Continuous improvement.....	6
2.2.2	Triangulation of information.....	6
2.2.3	Risk-based assessment	7
3	Normative documents	7
4	Overview of Verification Process	8
5	Planning	9
5.1	Engagement.....	9
5.2	Pre-Audit Checks.....	9
5.3	Risk assessment.....	10
5.4	Audit Plan.....	10
5.5	Audit timing	11
5.6	Register the Audit (optional)	12
6	Selecting Farms for Audit Self-Assessments	12
6.1	Introduction	12
6.2	Sampling method	12
6.3	Sample size.....	13
6.4	Dealing with farms that refuse to complete SAQ.....	13
6.5	Timing.....	14
7	FSA Management System Verification	14
7.1	Introduction	14
7.2	Audit control points and criteria	14
7.3	Scope of audit.....	15
7.4	Audit activities.....	15
7.4.1	Management interview(s)	15
7.4.2	Document and records review	16
7.4.3	Sample testing and data checks.....	16
7.4.4	Time requirement.....	16

7.5	FSA Management System Audit Report.....	17
7.6	Negative result and follow up.....	17
7.7	Validity of Farm Management System Verification.....	18
8	Identifying farms for on-farm FSA verification audits.....	18
8.1	Review of completed Audit Self-Assessment.....	18
8.2	Sampling method	18
8.3	Sample size.....	19
8.4	Dealing with farms that refuse to be audited	19
8.5	Timing.....	19
8.6	Engagement of farms to be audited	20
9	On-farm FSA audit	20
9.1	Introduction	20
9.2	Audit control points and criteria.....	20
9.3	Audit plan	20
9.4	Time requirement for the on-farm FSA audit.....	20
9.5	Recording information.....	21
9.6	Scope of audit.....	21
9.6.1	Applicability.....	21
9.6.2	Auditing small-scale farms	21
9.6.3	Third party providers (service providers, labour agencies, advisors).....	21
9.6.4	Composite Questions	22
9.6.5	Scope of Labour Conditions questions.....	22
9.7	Verification of FMG-level Evidence	22
9.8	Typical farm audit plan	23
9.8.1	Opening meeting	23
9.8.2	Management interview(s)	23
9.8.3	Field visit (observation and inspection).....	24
9.8.4	Documentation review.....	24
9.8.5	Worker Interviews	25
9.8.6	Closing meeting.....	26
10	On-Farm FSA Audit Report & Audit Review Meeting	26
10.1	Timing.....	26

10.2	Report Content	26
10.3	Audit Review Meeting.....	27
10.4	Next steps	27
11	Dealing with deviations	28
11.1	What is a deviation.....	28
11.2	FMGC investigation.....	29
11.3	Corrective actions	30
11.4	Auditor review.....	30
11.5	Verification Closing meeting	30
11.6	Timing.....	31
12	Confirming the FMG Performance Level Claim.....	31
12.1	Calculating the Claim.....	31
12.2	Timing.....	32
13	Issuing the Letter of Attestation.....	32
13.1	Key dates.....	32
13.2	Contents	32
13.3	Validity	32
13.4	Applying FSA Performance Level Claims to the previous harvest.....	33
13.5	Registration	34
14	Annual reporting requirements.....	34
15	Escalation	34
16	Revisions to this document.....	35
Appendix 1: FSA Management System Audit Report Template		36
Appendix 2: On-farm FSA Verification Audit Report Template.....		39

1 Introduction

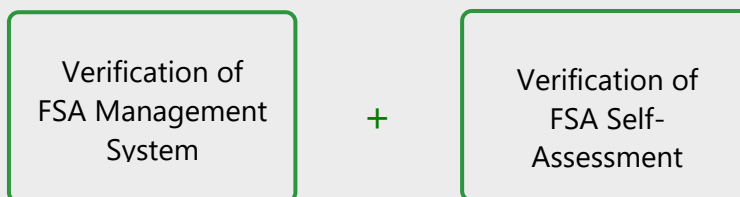
The Farm Sustainability Assessment (FSA) has been developed by the Sustainable Agriculture Initiative Platform (SAI Platform) to enable farms and companies to drive relevant and demonstrable continuous improvement of on-farm social, environmental and business performance through supply chain collaboration.

The FSA allows farms and their off takers to self-assess and improve on-farm sustainability performance in a coordinated and traceable manner. The resulting performance level claim can be externally verified, which is a requirement for making market-facing sustainability claims in relation to products or ingredients produced by FSA self-assessed farms.

2 Purpose of FSA Verification for Farm Management Groups

The purpose of the FSA Verification Audit is to validate that the FSA has been implemented correctly, and hence that the result of the FSA Self-Assessment is accurate and applicable to the entire FMG.

Making FSA Performance Level Claims to Buyers and other stakeholders requires a valid Letter of Attestation to be in place. This Letter can be obtained through a third-party FSA Verification Audit.



When the FSA has been implemented with a Farm Management Group (FMG), FSA Verification Audit must confirm that the FMG Coordinator meets all requirements of the FSA Farm Management System, that the FMG has been set up correctly and confirm that the FSA self-assessments carried out by a sample of farms is accurate.

2.1 Verification Body

Only approved Verification Bodies (VBs) may carry out FSA Verification Audits. The requirements for FSA Verification Bodies and Auditors describes the procedures and the requirements for and audit company to become an approved VB.

All approved VBs are listed in the [FSA Verification Body section of the Global GAP website](#).

2.2 Role of the Auditor

All FSA Verification Audits must be delivered by an approved & registered FSA Principal Auditor, who is responsible for ensuring the Audit is carried out according to FSA guidance and requirements.

The experience and competency requirements for FSA Principal Auditors and FSA Associate Auditors (and other key personnel involved in managing VB FSA audit systems) are described in the Requirements for FSA Verification Bodies and Auditors.

All FSA Principal Auditors must be registered in the FSA Verification Database.

2.2.1 Continuous improvement

As well as providing independent, impartial verification, SAI Platform encourages FSA auditors to play a role in supporting the Farm Management Group to deliver continuous improvement in sustainable agriculture. Third party verification sits alongside farmer engagement, gap analysis, action planning, and farmer training and support in the FSA toolkit to support continuous improvement. The audit should be conducted in a spirit of cooperation, and the auditor should work with the Farm Management Group Coordinator to make a fair assessment of where they are on their sustainable development journey, and identify opportunities to improve.

2.2.2 Triangulation of information

Rather than only looking for hard evidence, auditor must apply “triangulation of information” obtained from different sources both at the Farm Management Group and on-farm.

- Interviews to verify the level of awareness of policies, practices or management systems

- Observation to verify whether (farm) practices align with the self-assessment
- Inspection of facilities & equipment to verify it meets legislative or other requirements
- Documentation to verify the claim against records of implementation

Triangulation of information from different sources is especially important when auditing smaller farms 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.

2.2.3 Risk-based assessment

The auditor must apply a risk-based approach to determining the amount and type of evidence that a farm is required to provide to verify measures in place at the farm. For example, in jurisdictions where legal requirements meet FSA requirements, and are effectively enforced, the risk of inaccuracies is lower and so written evidence may not be required.

3 Normative documents

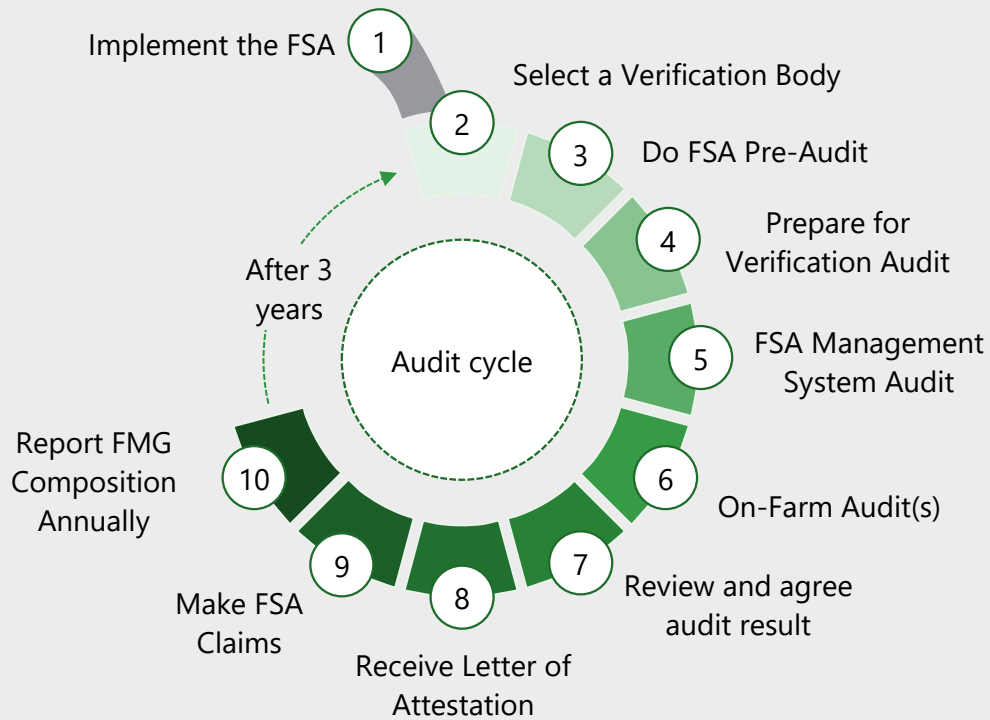
These are the reference documents that underly and govern the FSA implementation and verification process.

- FSA Implementation Framework
- FSA Self-Assessment Questionnaire
- FSA Requirements for FSA Verification Bodies and Auditors
- FSA Audit Guide for Stand-Alone Farms
- FSA Audit Guide for Farm Management Groups
- FSA Audit Control Points and Criteria

Auditors must be familiar with these documents.

All these documents are available in the [FSA Resource Centre](#), and the [FSA Verification Body section of the Global GAP website](#).

4 Overview of Verification Process



5 Planning

5.1 Engagement

The engagement stage should be dialogue between the Verification Body and the Farm Management Group Coordinator. This should include:

- guidance about the audit requirements and the audit process
- timing and desired outcomes
- any questions

There must be a clear contract in place covering the audit activities, fees and terms.

The Verification Body is usually contracted by the FMG Coordinator. It is also possible for a Buyer or other actor in the supply chain who is not the FMG Coordinator to contract the Verification Body. In this case, the Letter of Attestation is still owned by the FMG Coordinator. The contract should be very clear about the agreements around disclosure of information between parties.

SAI Platform recommends that the Verification Body is engaged early in the process of FSA implementation. This allows the FMG time to prepare for the audit, allowing for a smooth and efficient audit.

5.2 Pre-Audit Checks

The VB should carry out a Pre-Audit Check to confirm that the Farm Management Group meets the basic FSA requirements before commencing the audit process.

This should be a desktop review based on information contained in the Priority Screening Summary Report, to confirm that:

- the setup of the FMG meets the requirements for an FMG set out in the FSA Implementation Framework
- membership is appropriate to the Performance Level Claim being made (for example, in multi-crop groups where different claims may apply to one, some or all crops and farms)

The VB must inform the FMG Coordinator if they have reason to believe that the FMG may not meet the requirements. There is no requirement for the VB to carry out any further checks; it is the responsibility of the FMG Coordinator to determine how they will respond to this prior to the audit commencing.

5.3 Risk assessment

The VB must complete a risk assessment prior to each audit. The purpose of the risk assessment is to inform the auditor's decisions on the amount and type of evidence that a farm is required to provide during the On-Farm FSA Audits.

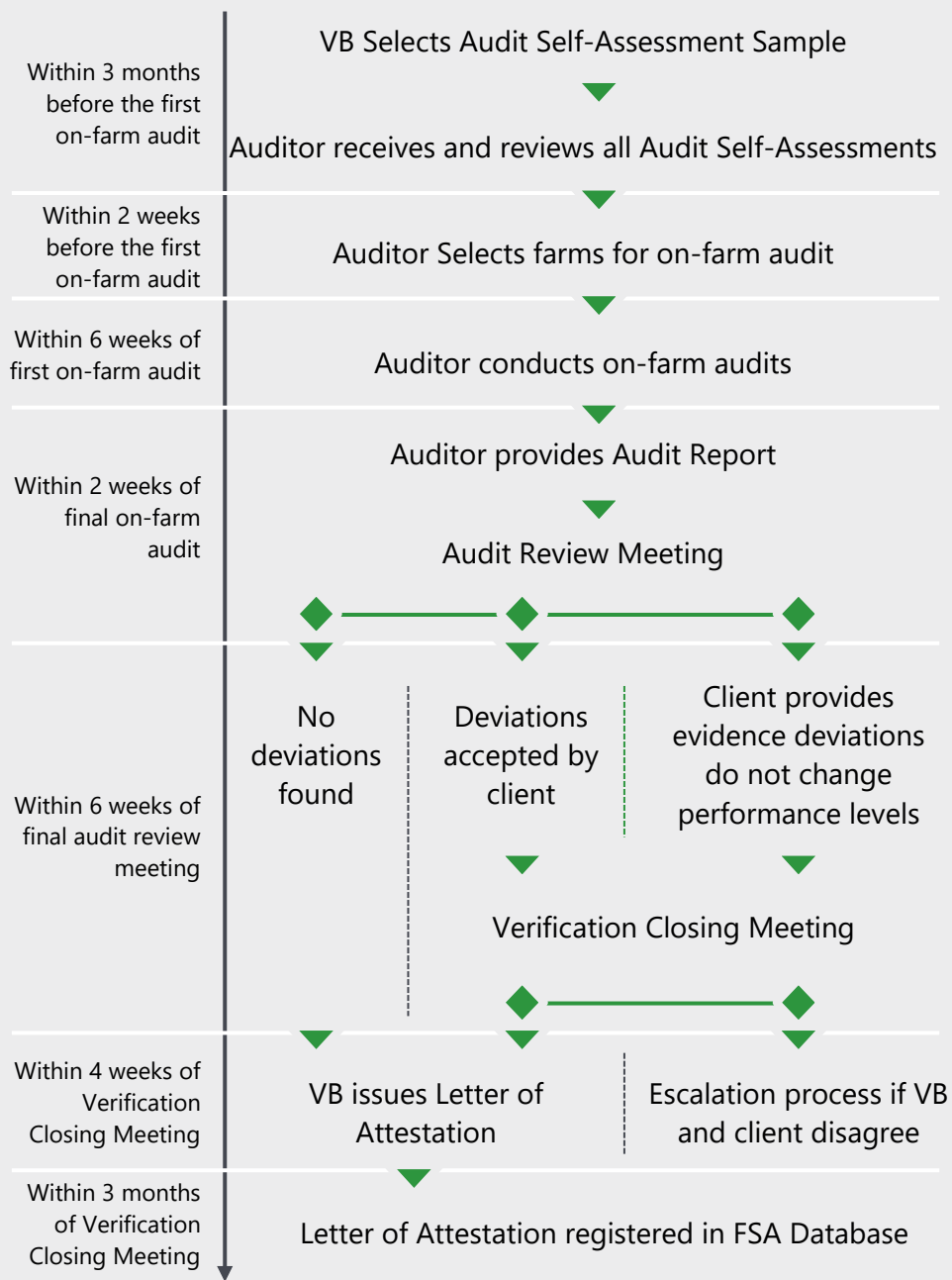
This risk assessment must cover all topic areas covered by the FSA. It must include risks associated with the country/region of operation and the specific crops and farming methods in scope.

The auditor must use clear criteria and thresholds to determine the nature and level of risk in each topic area. This information should be gathered through desk research and the auditing body's own knowledge gained through experience. It should include the information in the completed Priority Screening Summary Report.

The auditor must document the risk assessment, including the assessed risk level for each topic area, details of the evidence reviewed and risk thresholds used. The assessment must be shared with the FMG Coordinator before the on-farm audits, and included in the On-Farm FSA Audit Report.

5.4 Audit Plan

A detailed audit plan must be agreed with the Farm Management Group Coordinator. See planning framework and timelines in the figure on next page.



5.5 Audit timing

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

It is recommended the on-farm FSA audits are performed during the growing season of the crop(s) 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.

On-farm audits must begin within 3 months of selection of the audit self-assessment sample.

5.6 Register the Audit (optional)

At this stage, the VB may register notification of planned audit in the FSA Verification Database. 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.

6 Selecting Farms for Audit Self-Assessments

6.1 Introduction

The FMG Audit Self-Assessment Sample is the sub-set of farmers selected from the FMG to complete the self-assessment for the purposes of verification.

Once verified, the results of the Audit Self-Assessments completed by these farms generates the FSA Performance Level for the whole FMG.

The FMG Audit Self-Assessment Sample must be selected specifically for each verification. These assessments are separate from the internal self-assessments that may be carried out by the FMG as part of the Continuous Improvement Plan or as a baseline assessment.

6.2 Sampling method

The VB must select the farms for the Audit Self-Assessment Sample.

Farms must be selected at random from the list of farms in the FMG. The selection method must be entirely random, and taken from the list of all farms; there must be no stratification or risk assessment prior to selection.

The VB must keep a record of how the random sample was generated. Acceptable methods include use of the random number generation facility in excel, selection by an independent third party with expertise in independent sampling and use of online tools designed to provide random samples.

If a farm in the Audit Self-Assessment Sample has completed a self-assessment in the last 12 months (for example as part of a baseline assessment), the FMG Coordinator may submit this SAQ for the verification process. However, it is recommended that the farm reviews the SAQ to ensure it is up to date before submission, as errors may lead to problems later in the process.

6.3 Sample size

The size of the sample is determined by the size of the FMG, as per the table below:

Number of farms in FMG	Self-assessment sample size
0 – 10	6
11 – 20	10
21 – 30	13
31 – 50	18
51 – 100	24
101 – 200	30
201 – 500	36
501 - 5000	40

6.4 Dealing with farms that refuse to complete SAQ

A sampled farm may only decline to complete an audit self-assessment due to “force majeure”. The VB must keep records of any such cases. If a farm refuses to complete a self-assessment for any other reason, the farmer and their associated volumes must be removed from the FMG and another farm must be sampled. To mitigate the risk of this, the VB may choose to include a small number of additional farms in the initial random selection, who are ready as ‘back up’ if a farm declines an assessment or subsequent audit.

6.5 Timing









On-farm audits must be carried out within 3 months of the selection of the Audit Self-Assessment Sample. If your client has set a target date for carrying out the audits, you should consider this in your timing.

7 FSA Management System Verification

7.1 Introduction

The purpose of the FSA Management System Audit is to confirm that the FSA Management System has been set up in accordance with FSA requirements as set out in the FSA Implementation Framework.

The Audit consists of 4 elements:

-   Confirm FMG Set-up meets FSA requirements
-   Confirm there is management accountability and oversight of the FSA Management System
-   Confirm the volume accounting system is accurate, reliable and meets FSA requirements
-   Confirm the continuous improvement programme meets minimum FSA requirements

7.2 Audit control points and criteria

The FSA 3.0 FMS Audit Control Points and Criteria document sets out the control points the auditor must investigate for the audit, and the criteria and evidence for assessing whether the requirements are met.

If the FMG has agreed any special conditions with SAI Platform – such as allowing farms to be located in more than one country - the auditor must verify that the FMG and FSA Management System meet any additional or alternative requirements contained in that agreement.

7.3 Scope of audit

The FSA Management System Audit should include only those systems – or parts of systems – that are used to govern, manage, implement and monitor implementation of the FSA.

The FSA Verification Audit is not a chain of custody audit. The auditor should not check the operation of mass balance accounting systems in the value chain beyond the Farm Management Group as part of the FSA Management System Audit.

If any part of the FSA Management System is managed and/or delivered by another organisation, the Farm Management Coordinator should ensure that sufficient evidence is available to demonstrate that the policies, procedures or activities of this provider reflect the FSA requirements. This can be done by:

- showing incorporation of these requirements into a contract with the third party, and evidence of a procedure for regular monitoring to ensure these contract requirements are met
- evidence and records provided by the third-party showing adherence to the requirements
- a representative from the third party attending the audit to provide evidence and answer questions in person

The auditor is not required to visit the premises of the third party, or to conduct a separate audit of their policies or activities.

7.4 Audit activities

7.4.1 Management interview(s)

The auditor should interview those responsible for managing all elements of the FSA Management System, in order to gather information on policies, procedures and systems, including (but not limited to):

- interview with the FMG Manager with responsibility for the overall management system
- interview with manager of accounting system to understand how data is collected, entered into the system and validated

- interviews with those managing the delivery of farmer engagement and support for continuous improvement

7.4.2 Document and records review

The auditor should check documentation available to verify policies and procedures, and records of implementation. This might include:

- policies and procedures for operation of the management system
- records of monitoring of operation of a management system, and any improvements made
- list of farms in the FMG
- evidence of contracts and agreements with farms
- procedures for operation of the Volume Accounting System
- key documents, including the Continuous Improvement Plan and the Priority Screening Report
- evidence of engagement and improvement support, such as:
 - training records
 - communication materials
 - attendance lists for farmer meetings
 - examples of action plans
 - records of assessments or performance

7.4.3 Sample testing and data checks

The auditor should test the accuracy and robustness of the Volume Accounting System by carrying out a check of the data inputs, outputs, conversion factors and calculations used. This should include sample checks of evidence to test accuracy of volume data entries, and of specific data points and calculations within the system.

7.4.4 Time requirement

It is expected this verification will be performed in a day, and maximum two days.

The actual time required will depend on:

- the size and complexity of the Volume Accounting System
- the nature of the evidence (database, paper files, excel)
- the availability of evidence required
- the preparedness of the Farm Management Group Coordinator

The FSA Management System Audit will most likely take place at the offices of the Farm Management Group Co-ordinator, or wherever it is possible for the auditor to have access to the relevant data and documentation, and to interview the relevant personnel. It is also possible for all or part of this audit to be carried out remotely, if the relevant information can be checked without going on site.

7.5 FSA Management System Audit Report

The auditor must provide the Farm Management Group Coordinator with an FSA Management System Audit Report summarising audit findings. This must include a statement confirming whether the FSA Management System meets the requirements.

Appendix 1 sets out the requirements for this report. Auditors may use their own templates for the report.

This report must be provided within 2 weeks of completion of the FSA Management System Audit.

The auditor is not required to provide a copy of this report to SAI Platform, unless requested to do so by SAI Platform or its appointed representative.

7.6 Negative result and follow up

It is a requirement of the FSA that a robust FSA Management System is in place. On-farm audits must not take place until the FMG and the FSA Management System have been verified to meet the FSA requirements.

If the FSA Management System does not meet the requirements, the FSA Management System Audit Report must state clearly which requirements have not been met. The verification process must be halted until required corrections or improvements have been made. Once corrections have been made, the Farm Management Group Coordinator must provide the auditor with evidence that actions have been completed.

The auditor must note the corrections and improvements made, and provide an updated FSA Management System Audit Report, with a statement confirming that the FSA Management System meets the requirements.

7.7 Validity of Farm Management System Verification

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

Verification of the FSA Management System must be conducted at least once every three years in order to maintain the verification of the FMG's performance level claims.

It is the responsibility of the audit company to ensure that the FMG has a valid FSA Management System verification statement signed off by an approved FSA audit body in order to carry out onsite verification of FSA self-assessments.

In the case of an FMG Coordinator with multiple FMGs operating from within one FSA Management System, it is not necessary for the FSA Management System Audit to be repeated within the three-year validity of the statement.

8 Identifying farms for on-farm FSA verification audits

8.1 Review of completed Audit Self-Assessment

Once the selected farms have completed the Audit Self-Assessment, they must be forwarded to the auditor for review. the purpose of this review is to:

- Confirm all Audit Self-Assessments have been fully completed
- Check that any sections or questions marked as n/a are correctly identified
- Query any significant issues

8.2 Sampling method

The auditor must select the farms for the audit sample.

Farms must be selected at random from the list of farms that completed the Audit Self-Assessment. The selection method must be entirely random; there must be no stratification or risk assessment prior to selection.

The auditor must keep a record of how the random sample was generated.

8.3 Sample size

The size of the sample is determined by the number of Audit Self-Assessments completed, as per the table below:

Number of Audit Self-Assessments	On-farm audit sample size
6	4
10	4
13	7
18	7
24	9
30	9
36	9
40	9

8.4 Dealing with farms that refuse to be audited

A farm may only decline to complete an audit self-assessment due to “force majeure”. The VB must keep records of any such cases.

If a farm refuses audit for any other reason, the farm and their associated volumes must be removed from the FMG. A new randomly-selected farm must complete the FSA self-assessment, and the claim adjusted as required. For this reason, the VB may choose to include 1-2 additional farms in the initial random selection, who are ready as ‘back up’ to fill in if a farm has to decline the audit.

If the FMG Coordinator wishes, additional audits may be performed above the minimum required. This should be agreed with the auditor during the planning phase.

8.5 Timing

On-farm audits must commence within 2 weeks of the selection of the audit sample, and within 3 months of the selection of the audit self-assessment sample.

If your client has set a target date for carrying out the audits, you should consider this in your timing.

8.6 Engagement of farms to be audited

The FMG Coordinator is responsible for engaging with farmers and planning the farm visits.

9 On-farm FSA audit

9.1 Introduction

The purpose of the On-farm FSA Audit is to verify that the Audit Self-Assessments at the selected farms have been completed accurately, and therefore confirm the scores and performance levels of the audited farms and the farms in the Audit Self-Assessment group.

9.2 Audit control points and criteria

The FSA 3.0 Audit Control Points and Criteria document sets out the control points the auditor must investigate for the On-farm FSA Audit, and the criteria and evidence for assessing whether the requirements for each question are met.

9.3 Audit plan

A detailed audit plan must be drafted and agreed with the Farm Management Group Coordinator prior to the visit with the aim of ensuring an efficient audit.

9.4 Time requirement for the on-farm FSA audit

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

- Sample size
- Size and complexity of farms
- Distance between farms
- Level of documentation of farm practices
- Number of farm workers to be interviewed

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

9.5 Recording information

VBs 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 Farm Management Group.

9.6 Scope of audit

The scope of the audit must match the scope of the FSA self-assessments; for example, practices or sites related only to crops outside the scope of the assessment should be excluded. 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.

9.6.1 Applicability

Before beginning verification of the Audit Self-Assessments, the auditor should confirm that any topics or questions marked 'n/a' have been correctly excluded.

9.6.2 Auditing small-scale farms

Small-scale farms are defined in the Implementation Framework. Small-scale farms can always give verbal descriptions instead of written plans and policies. In FMGs with large numbers of small-scale farms, the FMG Coordinator can hold a significant amount of the evidence, for example where measures are in place at landscape level. The auditor should still verify awareness of the issues at farm level. The auditor must refer to the smallholder requirements in the FSA3.0 Audit Control Points for specific guidance.

9.6.3 Third party providers (service providers, labour agencies, advisors)

Where relevant activities or policies are managed by third parties, evidence must be provided that the policies or activities of this provider reflect the FSA requirements. This can be done by either:

- evidence showing incorporation of these requirements into the contract with the third party, and evidence of a procedure for regular monitoring to ensure these contract requirements are met

- evidence and records provided by the third-party showing adherence to the requirements, alongside or in lieu of evidence from the farmer/manager
- a representative from the third party can attend the audit to provide evidence and answer questions in person

The option selected will depend on the availability of the subcontractor and/or the availability of evidence at the farm. The auditor is not required to visit the premises of the third party, or to conduct a separate audit of their policies or activities.

9.6.4 Composite Questions

In composite questions where requirement for a management plan is in the unscored header part of the question, the auditor should verify that the plan is in place, and then verify the question elements are contained within the plan.

9.6.5 Scope of Labour Conditions questions

All questions cover permanent, temporary and seasonal workers hired directly and through subcontractors. Where employment is managed through third parties, the guidance for auditing third party providers applies. Questions that refer to recruitment agencies include all other types of labour provider or employment agency used by the farm.

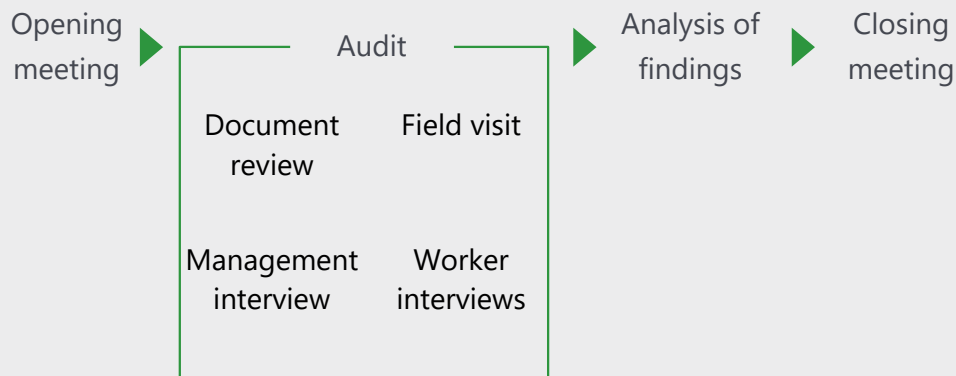
9.7 Verification of FMG-level Evidence

Any question can be evidenced at FMG level if the topic is actively managed at group or landscape level, or if policies and records are held by the FMG Coordinator (or their delegated representative) on behalf of the farms in the group. For example, the FMG Coordinator may be responsible for buying seed or PPP, developing biodiversity action plans, carrying out soil analysis or delivering training on behalf of all farmers in the group.

The auditor should confirm at an early stage what evidence will be provided by the FMG Coordinator on behalf of the farmers. It is recommended that this evidence is reviewed prior to the on-farm audits, through desktop review where possible, or interview if necessary.

Where this is the case, the auditor must also confirm farmer's awareness of the issue, and implementation of the policy during the on-farm audits. It is not possible to verify any Audit Self-Assessment question at FMG level only; the auditor must visit individual farms to confirm awareness and implementation.

9.8 Typical farm audit plan



9.8.1 Opening meeting

Each farm audit must begin with an opening meeting with the Farmer.

This meeting should be led by the auditor and should include:

- Introductions of auditor(s), farmer and others involved in the audit
- 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
- General introduction to the farm

9.8.2 Management interview(s)

The auditor should interview the farmer (or other manager responsible) regarding the policies, procedures and management systems in place to support their FSA responses.

- Review of FSA answers and Performance Level Score
- Confirm level of awareness and involvement with FSA and Farm Management Group support

- 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

9.8.3 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 but not by a third party (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.

9.8.4 Documentation review

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

Where relevant documentation is held off-site, the farmer or Farm Management Group Coordinator should seek to make sure these are available to view on-site for the audit, or that the auditor is able to view the records in situ (this may be relevant where records are relevant to all farms). The auditor should determine in advance if this will be required.

9.8.5 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
- temporary and permanent workers
- migrant workers
- male & female workers
- workers handling agro-chemicals

If there is a worker representative on site, they must be interviewed as part of the audit. Where labour is provided by a subcontractor or via a labour agency, these workers must also be included in the sample.

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 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.

Total number of workers	Recommended number of workers in interview sample
1	1
2	2
3-7	3
8-48	4
49-54	5
55-64	6

Increases of 10

Increase by 1, up to a maximum total of 25 interviews.

Based on SMETA Best Practice Guidance for Worker Interviews v6.1

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.

9.8.6 Closing meeting

Once all evidence has been reviewed and analysed, the auditor must hold a closing meeting with the farmer. At this meeting the auditor must:

- Inform the farmer and the FMG Coordinator about the findings and any deviations from the farm's FSA self-assessment score identified by the auditor
- Provide the farmer and the FMG Coordinator 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 timely completion of the audit report.

10 On-Farm FSA Audit Report & Audit Review Meeting

10.1 Timing

The auditor must finalise the On-Farm FSA Audit Report within two weeks of the final on-farm audit. This must be sent to the Farm Management Group Coordinator prior to the Audit Review meeting.

10.2 Report Content

The On-Farm FSA Audit Report must summarise the audit findings for each farm that was audited,

document every deviation identified at each farm, and clearly state whether the self-assessed score and performance level at each farm has been verified. If a farm's score and/or performance level have not been verified, the report should clearly state the reasons for this.

The Report must also summarise the overall findings from the Audits, including providing a summary of all the deviations found.

Appendix 2 sets out the minimum required content for the On-Farm FSA Audit Report. VBs may use their own templates for the audit report.

The auditor is not required to provide a copy of the report to SAI Platform, unless requested to do so by SAI Platform or its appointed representative.

10.3 Audit Review Meeting

The auditor must hold an Audit Review Meeting with the Farm Management Group Coordinator within two weeks of the final on-farm audit.

The purpose of this meeting is to

- review the findings in the On-Farm FSA Audit Report
- discuss areas of good practice and opportunities for improvement identified by the auditor
- review any deviations from the self-assessments identified
- give the FMG Coordinator the opportunity to respond and provide additional evidence, if required
- agree next steps (see below)

This meeting must be minuted and the minutes included with the finalised audit report. It can be held remotely, or face to face, as agreed with the FMG Coordinator.

10.4 Next steps

At the Audit Review meeting, the auditor and the FMG Coordinator must agree one of the following paths:

- **If no deviations are identified**, the Audit Self-Assessment scores can be agreed.
- **If downward deviations are identified, the FMGC can choose not to provide any further evidence** and accept that all downward deviations identified are applied across the Audit Self-Assessment group. Audited farms retain their verified scores
This path is most likely to be taken in groups where:

- *it would not lead to a change in Performance Levels i.e. the scores were not marginal*
- *the affected farms drop to a Performance Level that is acceptable to the FMG Co-ordinator*

This generic adjustment of scores is only allowed for downward deviations. For upward deviations to be accepted, the FMG Coordinator will have to take path c) and provide evidence to the auditor.

- **If downward and/or upward deviations are identified, the FMGC can choose to investigate and provide evidence** that the downward deviation does not lead to a negative performance, or than an upward deviation does lead to a positive performance level change at other farms in the Audit Self-Assessment group. If multiple deviations have been found, the FMG Coordinator can decide which deviations they choose to investigate and which they choose to accept.

If no further investigation is planned (path a or b), the auditor can close the verification process and move to Confirming the FMG Performance Level Claim and Issuing the Letter of Attestation.

If any investigation is planned (path c), the process moves to Dealing with Deviations.

11 Dealing with deviations

11.1 What is a deviation

A deviation is any change in a farm's answer in the FSA self-assessment that results from an FSA verification audit.

A downward deviation is a change in answer from yes (or n/a) to no.

An upward deviation is a change in answer from no (or n/a) to yes.

As described in section 9.6, all deviations identified on farm must be discussed with the farmer during the on-farm audits, to give them the opportunity to provide more evidence or explain deviations.

As described in section 10.2, every deviation must be documented in the Audit Report, regardless of whether it is investigated or not.

As described in section 10.4, if deviations are identified during the audit process, the FMG Coordinator must decide whether to investigate further and provide evidence to show that the deviation does (or does not) occur at the farms in the Audit Self-Assessment group that were not audited.

11.2 FMGC investigation

It is the responsibility of the FMG Coordinator to provide sufficient evidence to show that any downward deviation(s) identified during audit do not occur at other farms in the Audit Self-Assessment group, and lead to a negative change in performance level.

This can be:

- Findings of investigation of each farm in the Audit Self-Assessment group to determine whether deviation occurred there or not
- Evidence that the deviation can only apply to some farms and not others, for example due to a shared characteristic of those farms
- Evidence in centrally-held records e.g. of training delivery or roll out of new measures
- Evidence that deviation can only apply at the audited farm(s) e.g. because of an error or characteristic of an individual farm not shared with other farms in the group

If the FMGC wishes to make a positive performance level change at other farms in the Audit Self-Assessment group, then it must provide sufficient evidence to an upward deviation(s) identified during audit occurs at other farms and leads to a negative change in performance level.

If multiple deviations have been found, the FMG Coordinator must decide which deviations they choose to investigate and which they choose to accept.

There is no requirement to provide evidence for farms where there would be no performance level change.

11.3 Corrective actions

Corrective actions are not allowed. The nature of the FSA sampling strategy means that it is not possible for corrective actions to be made to sampled farms during the audit process, as these are unlikely to reflect improvements or Performance Level changes across the FMG as a whole, and would mean that the sample is no longer representative of the FMG. FMG Coordinators are strongly encouraged to carry out internal FSA assessments and other checks to ensure that farmers are meeting their target FSA performance level.

11.4 Auditor review

The auditor must determine whether the evidence provided by the FMG Coordinator is sufficient to support the case that change of performance level is not required at some or all the farms (or that performance level change is required, in the case of an upward deviation).

Once this has been The FMG Coordinator must amend all the Audit Self-Assessment scores accordingly, or ask the auditor to do this for them.

If the FMG Coordinator chooses not to provide evidence for any downward deviation, it must be applied to all the self-assessments in the Audit Self-Assessment group for which evidence was not provided.

If the FMG Coordinator chooses not to provide evidence for any upward deviation, it can only apply to the audited farm where it was found.

They must do this for all deviations for which they do not provide additional evidence. In some cases, this will lead to a downward Performance Level change for a farm.

The auditor must review the revised Audit Self-Assessments, to check and confirm the new scores and Performance Levels.

11.5 Verification Closing meeting

The auditor must hold a Verification Closing Meeting with the Farm Management Group Coordinator within 6 weeks of the Audit Review Meeting.

The purpose of this meeting is to

- review the findings of investigations
- confirm the final self-assessment scores, or move to escalation if no agreement can be reached.

This meeting must be minuted and the minutes included with the finalised audit report. It can be held remotely, or face to face, as agreed with the FMG Coordinator.

11.6 Timing

This process must be completed within 6 weeks of the Audit Review meeting

SAI Platform reserves the right to grant exemptions to the timelines based on a request made by the VB

12 Confirming the FMG Performance Level Claim

12.1 Calculating the Claim

Once the score for all the farms in the Audit Self-Assessment group have been verified and amended as necessary, the auditor should confirm the FMG Performance Level Claim.

The FMG Performance Level Claim appears on the Letter of Attestation and states the % volume produced by the farms in the FMG that may be claimed at each FSA Performance Level during the validity period of the Letter of Attestation (usually the next 3 years).

The % claim is directly calculated from the % farms in the Audit Self-Assessment group at each performance level. Note that although it is applied to the volumes produced, the Claim based on the number of farms at each level, not the volume they represent. This is because they are a random sample of the FMG.

For example, in an FMG of 250 farms, there are 36 farms in the Audit Self-Assessment group; if 9 of the farms are confirmed at Gold level, 18 at silver and 9 at bronze, then the FSA Performance Level Claim is: 25% Gold; 50% Silver; 25% Bronze.

An FMG can choose to claim a lower performance level. *For example, in a group in which 21% farms are at Gold level and 79% are at Silver level, the FMG may adjust their claim to 100% Silver, or 20% Gold and 80% Silver. Note that this cannot be changed once it is on the Letter of Attestation.*

Additional guidance is provided in the Guide for Making FSA Statements and Claims.

12.2 Timing

This may be done during the Audit Review meeting, or Verification Closing meeting, or shortly afterwards. It must be completed and confirmed with the FMG Coordinator prior to issuing the Letter of Attestation.

13 Issuing the Letter of Attestation

13.1 Key dates

Once the VB has confirmed the FMG Performance Level Claim, the audit process can be signed off and the Letter of Attestation can be issued.

The Letter of Attestation must be issued within 4 weeks of the completion of the Verification Audit. This is either the date of the Audit Review Meeting, or the date of the Follow up Verification Closing Meeting, whichever is later.

13.2 Contents

The Letter of Attestation must be produced by the VB and must include at minimum:

- The name and address of the Farm Management Group Coordinator
- The name of the Farm Management Group (and country, if different)
- An identifying Unique Code (the Global GAP Certificate Number, as generated by the FSA Verification Database)
- The verified FSA Performance Level Claim
- Crops covered by the claim
- The start and end date for the validity of the FSA Claim
- The name of the Principal Auditor
- The name, address and signature of the VB issuing the LoA

13.3 Validity

The maximum period of validity of a Letter of Attestation is 3 years.

The latest end date for validity of a Letter of Attestation is 3 years from the date of completion of the Verification Audit (the date of the Audit Review Meeting, or the date of the Follow up Verification Closing Meeting, whichever is later).

The Letter of Attestation is invalidated if, during the period of validity, there is a change in the composition of the FMG that is:

- a turnover > 10% in membership of the FMG (i.e. farms are replaced by other farms)
- an increase of >10% in the total number of farms

If the changes in FMG Composition exceed these marks, the Letter of Attestation will maintain validity for six more months allowing for a re-audit of the group.

The Verification Body must monitor these changes based on an annual update report (see below).

In order to continue making external FSA claims, the FMG 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 if it was completed within the previous 3 years.

13.4 Applying FSA Performance Level Claims to the previous harvest

A verified FSA Performance Level Claim may be applied to the volume from the harvest preceding an FSA Verification Audit, if the FSA Management System Audit and the on-farm Audits provide evidence to show that the relevant measures were in place in that time period.

In this case, the start date of the Claim may be applied up to a maximum of one year retrospectively from completion of the Verification Audit. This is either the date of the Audit Review Meeting, or the date of the Follow up Verification Closing Meeting, whichever is later. The maximum validity period of the Letter of Attestation remains three years.

If the FMG requires the Claim to be applied to the previous harvest, this must be agreed during the audit planning process. It must be clearly stated on the Letter of Attestation.

13.5 Registration

The VB must register the Letter of Attestation in the FSA Verification Database within 12 weeks of completion of the audit (either the date of the Audit Review Meeting, or the date of the Follow up Verification Closing Meeting, whichever is later).

Exemptions may be given by SAI Platform on a case-by-case basis.

It is the responsibility of the VB to ensure that every Letter of Attestation is registered. A Letter of Attestation is not valid until it has been registered. SAI Platform will confirm FSA-related claims with the FMG Coordinator when an FSA Letter of Attestation is registered.

Letters of Attestation can be downloaded from the FSA Verification Database if Farm Management Group Coordinators share the identifying Unique Code.

Letters of Attestation will not be made public or shared with third parties by SAI Platform. FMG Performance Level Claims, and the outcomes of Verification Audits, will not be made public by SAI Platform, unless agreed with the FMG Coordinator.

14 Annual reporting requirements

The FMG Coordinator must provide the VB with an annual report including the list of all the farms in the FMG for that year, confirming that any changes in FMG Composition do not exceed the 10% marks above.

The VB must review this list, and if changes exceed the 10% marks, inform the FMG Coordinator that the Letter of Attestation will be invalidated within 6 months unless there is a re-audit of the FMG.

15 Escalation

If the Farm Management Group Coordinator and the VB are unable to agree on the outcome of an audit, this must be escalated to SAI Platform for adjudication via fsatool@saiplatform.org

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

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

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

16 Revisions to this document

This document will be revised whenever new revisions of the FSA Implementation Framework are published.

Corrections may be made on an ongoing basis in Guidance Notes or other communications.

Appendix 1: FSA Management System Audit Report Template

1. Audit details

Name of Verification body	
Name of Principal Auditor	
Name(s) of Associate Auditors (if required)	
Dates of Audit Visit(s)	
Date Audit Report completed	

2. Farm Management Group Details

Name of Farm Management Group	
Number of farmers in Farm Management Group	
Crop(s) covered	
Countries of farm(s)	
Does the FMG have a special agreement with SAI Platform (e.g. farms in more than one country, more than 5,000 farms in group)?	
Were any additional requirements in this agreement checked as part of the audit?	

3. Farm Management Group Coordinator Details

Name and address of FMG Co-ordinator	
Name, role and email address of manager responsible for the overall operation of the FSA Management System	
Name, role and email address of manager responsible for the volume accounting system (if different)	

Name, role and email address of manager responsible for development and delivery of the continuous improvement plan (if different)	
Name of organisation requesting audit (if this was not the Farm Management Group Coordinator)	

4. Audit Findings

The completed FMS Audit Control Points and Criteria checklist must be appended to the report and shared with the FMG Coordinator.

Overall Management Accountability and Oversight	
Audit activities: <ul style="list-style-type: none"> • Interviewees • Documents and records seen 	
Summary of findings	
Assessment of compliance with FSA requirements	
Recommendations for Improvement	
Non-compliances identified	

Volume Accounting System	
Audit activities: <ul style="list-style-type: none"> • Interviewees • Documents and records seen • Systems tested & sample tests carried out 	
Summary of findings	
Assessment of compliance with FSA requirements	
Recommendations for Improvement	
Non-compliances identified	

Continuous Improvement Plan	
Evidence seen: <ul style="list-style-type: none"> • Interviewees • Documents and records seen 	
Summary of findings	
Assessment of compliance with FSA requirements	
Recommendations for Improvement	
Non-compliances identified	

5. Statement

The FSA Management System meets FSA requirements: Yes/NO

If not, summary of non-compliances found

FMS requirement #	Non-compliance found	Correction required

(add rows as required)

6. Follow up (if required)

FMS requirement #	Correction made	Evidence seen

(add rows as required)

The FSA Management System meets FSA requirements: Yes/NO

Date:

Appendix 2: On-farm FSA Verification Audit Report Template

1. Audit details

Name of VB	
Name of Principal Auditor	
Name(s) of Associate Auditors (if required)	
Dates On-Farm Audits completed	
Name of Farm Management Group	
Name and address of Farm Management Group Coordinator	
Name of organisation requesting audit (if this was not the Farm Management Group Coordinator)	
Crop(s) in scope	
# small-scale farms in the group	

2. Pre-audit work

Risk assessment attached	Yes/No
Confirm that the FMG has a valid FSA Management System Audit Report confirming that management system meets FSA requirements	Give date of report:

Selection of farms for Audit Self-Assessments

Number and names of farms selected for Audit Self-Assessment	
Method used for random selection	
Date sample was selected	
Date completed Audit Self-Assessments received by VB	

Names of any farms refusing to complete the assessment due to force majeure	
Names of farms refusing to complete the assessment for other reasons	
Confirm these farms were excluded from the FMG	

Assessment of completed Audit Self-Assessments

Any issues identified in the review of the Audit Self-Assessments, and how they were resolved	
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Selection of farms for Audit

Number and names of farms selected for On-Farm Audit	
Method used for random selection	
Date sample was selected	
Names of any farms refusing to complete the audit due to force majeure	
Names of farms refusing to complete the audit for other reasons	
Confirm these farms were excluded from the FMG	

3. On-farm FSA Audit Report – to be completed for each farm visited

Farm & auditor Information

Name & location of farm	
Name of farmer	
Date of visit	
Name of auditor & whether Principal or Associate Auditor	
FSA self-assessment score & performance level to be verified	

Audit activities (if desired, complete a separate summary for each topic area)

Summary of audit visit activities (<i>including key documents seen, areas of the farm visited, and names of management interviewees</i>)	
Number and type of worker interviews carried out, and basis on which this was determined.	

Audit findings

Description of downward deviations from self-assessment	
Description of upward deviations from self-assessment	
Verified score and performance level	

Observations for continuous improvement

Good practices identified	
Opportunities for improvement	
Farmer awareness of FMG Continuous Improvement Plan actions as it applies to their farm	

4. Overall findings

Verified farm FSA scores and performance levels

Name of farm	FSA score (% essential - intermediate - advanced)		Performance level		Deviations found (give FSA question #s)	
	Self-assessed	Verified	Self-assessed	Verified	Downward	Upward

(add rows as needed)

Questions where downward deviations were found

FSA question #	FSA question wording	Summary of issues found at farm(s) where deviation was found

(add rows as needed)

Questions where upward deviations were found

FSA question #	FSA question wording	Summary of issues found at farm(s) where deviation was found

(add rows as needed)

Observations for continuous improvement

Summary of good practices identified	
Summary of opportunities for improvement	
Summary of farmer awareness of Continuous Improvement Plan	

5. Audit Review Meeting

Date of Audit Review meeting	
People present	
Minutes attached	Yes/No
Next steps agreed:	Path a – no deviations, self-assessed scores agreed

	Path b – deviations found, self-assessed scores amended without additional investigation of farms Path c – deviations found, FMGC chooses to investigate
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6. Audit Conclusions

Path a – no deviations found; self-assessed scores agreed

Date of agreement:

Agreed scores and performance levels agreed for each farm in Audit Self-Assessment Sample:

Name of farm	FSA score (% essential - intermediate - advanced)		Performance level (Bronze-Silver-Gold)		FSA# of amended questions
	Self-assessed	Post-verification	Self-assessed	Post-verification	

(add rows as needed)

Path b – deviations found; self-assessed scores amended with no additional investigation

Date of agreement:

Scores and performance levels agreed for each farm in Audit Self-Assessment Sample:

Name of farm	FSA score (% essential - intermediate - advanced)		Performance level (Bronze-Silver-Gold)		FSA# of amended questions
	Self-assessed	Post-verification	Self-assessed	Post-verification	

(add rows as needed)

Path c – deviations found; FMGC chooses to investigate

Date of Verification Closing Meeting	
People present	
Minutes attached	

Evidence provided	
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Scores and performance levels agreed for each farm in Audit Self-Assessment Sample

Name of farm	FSA score (% essential - intermediate - advanced)		Performance level (Bronze-Silver-Gold)		FSA# of amended questions
	Self- assessed	Post- verification	Self- assessed	Post- verifica- tion	

(add rows as needed)

Date of agreement: