

# AACS - Austrian Agricultural Certification Scheme



## ► Annual activity Report to the European Commission

for the Calendar Year 2024 according to Article 30  
No. 5 of Directive (EU) 2018/2001 as amended



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## Introduction

By Implementing Decision (EU) 2022/1656 of September 26, 2022, the national sustainability scheme AACS (Austrian Agricultural Certification Scheme) was again recognized by the European Commission as a certification scheme according to Directive (EU) 2018/2001 as amended. The first recognition of the scheme by the EC was Decision (EU) 2016/708 in May 2016. The AACS covers the control of agricultural raw materials (cereals, oilseeds and vegetable oils) grown and harvested on Austrian land and intended for the production of sustainable biofuels, bioliquids and biomass fuels under RED II. The transfer of raw materials certified by voluntary schemes from other member states or third countries to the AACS mass balance and vice versa is thus guaranteed.

With the “Nachhaltige landwirtschaftliche Ausgangsstoffe-Verordnung – NLAV” (Sustainable Agricultural Feedstock Directive) in its current version BGBl II 88/2023 as amended from the previous one before (BGBl II 124/2018), the Federal Ministry of Agriculture, Forestry, Regions and Water Management has created the legal basis for the AACS as the national system and appointed Agrarmarkt Austria (AMA) as the system operator. The AMA, the Austrian Paying Agency for Agriculture and Rural Developments is a national authority, owner of the scheme AACS and the sole certification body. It is responsible for the tasks specified on the website [https://www.ama.at/fachliche-informationen/nachhaltigkeit/ueber-die-ama-\(public-corporate-governance\)](https://www.ama.at/fachliche-informationen/nachhaltigkeit/ueber-die-ama-(public-corporate-governance)). AACS employees of the Section Sustainability (BU I/3/10 - Market Measures) are responsible for creating and operating the system.

## A) Audits

*The independence, modality and frequency of audits, both in relation to what is stated on those aspects in the scheme documentation, at the time the scheme concerned was approved by the Commission, and in relation to industry best practice.*

An on-site risk-based audit is performed at least once per year for each company.<sup>1</sup> A risk evaluation ensures that participants in the value chain are audited with sufficient intensity and frequency and is performed based on the results of the pre audits and previous on-site inspections. Risk-relevant criteria (e.g. quantity, company status, etc.) are determined and divided into risk levels as the basis for the analysis. The risk categories "minor", "major" and "critical" are

<sup>1</sup> Registered companies, which will sell or process a total quantity of sustainable products of up to 500 tons each year – between 01.07 and 30.06 of the following year respectively – and have only one productive location can participate in the small quantities regulation. These companies are consequently subject to a further on-site inspection after 3 financial years (01.07–30.06 of following year) for which they must bear the cost

determined from the calculated value, which forms the basis for determining the quantity of quarters to be examined (1-4) and the frequency of on-site inspections. The extent and type of random sampling is determined by the auditor within the context of on-site inspections based on the documents to be inspected. Audits of the registered participants/economic operators are carried out by employees of the regional offices of department for on-site control (BU II/2) of the AMA. This is part of the AMA, but separate and independent. The process of the audits shall be performed according to the general regulations as described in ISO 19011 in the current version. Audits within the framework of the AACCS scheme include the following parts:

## **Registration**

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In the context of the application, the data and documents of the company provided on the basis of the application form are checked by AACCS. On the basis of a subsequent on-site inspection, these and other requirements the company must meet are checked and subsequently evaluated or updated once a year. Recognition as an AACCS registered company is only granted after successful registration audit.

## **Monitoring**

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These inspections are conducted at least annually.

The content of the inspection is the mass balances sent within the framework of data transmission quarterly for a pre-audit, other recording obligations, cultivator confirmations, sustainability proofs, documents and the comparison by GAEC and nature conservation body of rejected quantities with the quantities actually purchased. Participants in the small quantity scheme are exempt from this.<sup>2</sup> Pre-Audits of quarterly reports, delivered by economic operators, are performed on the basis of data transmitted. These mass balances for every quarter must be submitted to AACCS/AMA one month after the end of the respective quarter at the latest.

## **Inspections of farmers/area inspections**

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A random sample is taken from all cultivators who have sold feedstock that was declared as sustainable to an initial buyer for the year under inspection. This random sample covers 3 %. The cultivator lists that were transmitted by the companies (quarterly) in connection with the present self-declarations from registered cultivators form the basis. Establishments which were checked last year will not be selected if there are no suspicions or indications of abuse.

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<sup>2</sup> Registered companies which will sell or process a total quantity of up to 500 tonnes of sustainably designated products each year between 01/07 and the following 30/06 and have only one productive site can participate in the small quantity regulation. They only need to transmit the required data once a year.

## Additional inspections due to ordered measures

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These are inspections by AMA exceeding regular inspection duties such as inspections required to determine the magnitude of deficiencies and to check whether resolving measures were taken or to detect/prove infringements.

Regardless of these audits, more checks are possible (for example for audits for controlling ordered measures). In justified cases (for example not permitted economic advantages), the number of audits can raise.

## Number of audits in the calendar year 2024

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### → 93 audits

As a guideline for audits, the verification of the requirements listed in the info sheet for companies ([Infosheet AACCS for companies v04 2025 03 german.pdf](#)) and in the info sheet for registered farmers ([Infosheet AACCS for registered farmers v04 2025 03 german.pdf](#)) can be considered. Detailed documents cover auditing were submitted to the EU Commission in the course of the recognition procedure as part of the application for recognition as a national scheme under the recast RED (EU) 2018/2001 as amended and were approved by EC. A summary audit report for each registered company/EO is published on the AACCS-website: <https://www.ama.at/fachliche-informationen/nachhaltigkeit/veroeffentlichungen-aacs/aacs-list-of-economic-operators>

## B) Dealing with Non-Compliances and complaints

*The availability of, and experience and transparency in the application of methods for identifying and dealing with non-compliance, with particular regard to dealing with situations or allegations of serious wrongdoing on the part of members of the scheme.*

### Non-Compliances

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On the AACCS website <https://www.ama.at/fachliche-informationen/nachhaltigkeit/veroeffentlichungen-aacs/aacs-list-of-economic-operators> there is the central register of certificates, indicates if a certificate has been suspended or withdrawn, noting that an economic operator can also withdraw its certificate voluntarily without being in non-conformance. In 2024 there was no case of certificate withdrew or suspended. The AMA detected 18 minor non-conformities.

AREA	TARGET CONDITION (AS BY THE AACS-SCHEME)	AMOUNT OF NON-CONFORMITIES
A	Maintenance of mass balance: These records must be kept continuously for sustainable goods from the time of registration and must be submitted within the deadlines set by AMA. It is not permissible to obtain / keep or amend this documentation retrospectively. The mass balance system is a system in which sustainable characteristics remain assigned to "deliveries". Confirmations of the registered cultivator or confirmations of the seller (AACS NH-U1 <sup>3</sup> ) serve to document these sustainable deliveries. These records are to be used to draw up an overview which can be evaluated separately for purchases of sustainable goods from cultivators, purchases of sustainable goods from companies (e.g. on the basis of NH-U1) and sales on the basis of NH-U1 forms. At least 4 quarterly balance sheets including the corresponding cultivator / purchase and sales lists per calendar year must be verifiably kept. These mass balances for every quarter must be submitted to AMA one month after the end of the respective quarter at the latest.	7
B	Purchases from cultivators: The company shall keep records of all sustainable quantities purchased from cultivators (farmers), divided by date of purchase, ID no. (AMA farm number for Austrian cultivators), type of sustainable product, GHG value, harvest year and country of cultivation.	7
C	Purchases from other companies: The company shall keep records of all sustainable quantities purchased and confirmed with an NH-U1, divided by date of purchase, ID no. (The respective identification number), type of sustainable product, GHG value, harvest year and country of cultivation. If sustainable goods, certified by other certification systems (other than AACS) are purchased, the name of the certification system (e.g. ISCC, incl. ID number) must also be reported.	1
D	Sales: The company shall keep records of all sustainable quantities sold and confirmed with an NH-U1, divided by date of purchase, ID no. DCU (Data collection unit) (AMA farm number for Austrian cultivators – otherwise, the respective identification number), type of sustainable product, GHG value, harvest year and country of cultivation.	3
E	Small quantity regulation: Registered companies which will sell or process a total quantity of up to 500 tonnes of sustainably designated products each year between 01/07 and the following 30/06 and have only one productive site can apply for incorporation into the small quantity regulation. Proof that the upper limit of 500 tonnes has been complied with shall be provided within the framework of the annual reporting obligation, within which proof of the total quantity of products sustainably sold or processed from 01/07 to 30/06 shall be submitted to AMA by the following 31/07. The quarterly reports shall be submitted to AMA by the following 31/07.	2

<sup>3</sup> In scope of AACS-scheme the NH-U1 form is used as sustainability certificate/proof for materials.

No.	TARGET CONDITION (AS BY THE AACS-SCHEME)	ACTION PLAN (CORRECTIVE MEASURES AND TIMING)	AREA OF MISCONDUCT
1	Confirmation of the seller has been signed and summarized over several quarters	The economic operator has been informed that confirmations of the seller can only be summarized per recipient and quarter	D
2	Mass balance for harvest 2023 was not transmitted correctly and incomplete	The economic operator can transmit the correct and complete mass balance until 31.01.2025, otherwise the certificate will be withdrawn	A
3	Several documents missing due to flood disaster	Exceptional temporary extension with deadline for subsequent fulfilment	A
4	Sale of sustainable goods without NH-U1	Company has been notified of violation - Deficiency has been remedied	D
5	4 deliveries were assigned to the wrong warehouse	Balances have been corrected	A
6	Missing issue of NH-U1 and incorrect labelling in the mass balance	The company has been informed that in case of recurrence of the error the registration may be withdrawn for a limited period of time	A + D
7	Foreign materials in the mass balance without valid certificate from a voluntary scheme acknowledged by the European Commission	The economic operator has been informed that non-austrian materials can only be included in the mass balance if the supplier has a valid certificate of any voluntary scheme acknowledged by the European Commission	B
8	Goods booked too late	No further action due to insignificance	A
9	Several confirmations of the seller were filled incomplete	The economic operator was informed that the confirmations of the seller have to be given in original and filled completely	B
10	Exceeding the small quantity regulation limit	Withdrawal of small quantity regulation	E
11	One or more confirmation of registered farmers was not fully filled out	The company has been informed that in case of recurrence of the error the registration may be withdrawn for a limited period of time	B
12	Purchase from foreign farmers without confirmation of a voluntary scheme approved by the European Commission	The economic operator was informed that sustainable foreign materials can only be included in the mass balance if purchased from farmers or traders with valid certificate of a voluntary scheme approved by the European Commission.	B
13	Minor differences due to moisture deduction	No need for action as differences are minor	A
14	Confirmation of registered farmer has been signed delayed	The economic operator has been advised to sign confirmations of registered farmers in time and keep the original document for 7 years	B



15	One or more confirmation of registered farmers could not be located	The company has been informed that in case of recurrence of the error the registration may be withdrawn for a limited period of time	B
16	Several confirmations of the seller were filled incomplete	The economic operator was informed that the confirmations of the seller have to be given in original and filled completely	B
17	Missing data transmission	Withdrawal of small quantity regulation	A + E
18	Purchase from foreign economic operator without valid certificate of a voluntary scheme approved by the European Commission	The economic operator has been informed that sustainable purchases from foreign traders are only allowed if they have a valid certificate from any voluntary scheme approved by the European Commission	C

AACS has a sanction system for handling with non-conformities. Discovered deficiencies are tracked according to the severity of the discrepancy as "critical", "major" and "minor". In case of such non-conformities, detected during on-site inspections, the consequences for economic operators shall be the following:

- ▶ in the case of critical non-conformities, economic operators applying for certification shall not be issued a certificate. Economic operators may re-apply for certification after the lapse of a fixed period of time, determined by the voluntary scheme. Critical non-conformities identified during surveillance or re-certification audits, or through a voluntary scheme's internal monitoring or complaints process, shall lead to the immediate withdrawal of the economic operator's certificate
- ▶ in the case of major non-conformities, economic operators applying for certification shall not be issued a certificate. Major non-conformities identified during surveillance or re-certification audits, or through a voluntary scheme's internal monitoring or complaints process, shall lead to the immediate suspension of the economic operator's certificate. Where economic operators do not provide a remedy for any major non-conformities within 90 days from notification, the certificate shall be withdrawn
- ▶ in the case of minor non-conformities, voluntary schemes may define the time period for their resolution, not exceeding 12 months from their notification and the date of next surveillance or re-certification audit
- ▶ in the case of missing elements detected at on-site inspections, the economic operator shall be informed by the auditor and given the opportunity to correct them within a fixed period of time, before reaching a final verification conclusion. Registration/certification shall only be issued if the corrected data is carried out successfully and on time, which is examined by the department.



## Complaints

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Since AMA is both operator of AACCS, certification body and authority, every complaint with regard to AACCS shall be processed and investigated to maintain reliability and integrity. To submit a complaint, please use the following form, which must meet the criteria below.

In calendar year 2024 no (0) complaints have been received, either in relation to the operation of the scheme or in relation to the activities of certified participants.

## C) Transparency

*Transparency, particularly in relation to the accessibility of the scheme, the availability of translations in the applicable languages of the countries and regions from which raw materials originate, the accessibility of a list of certified operators and relevant certificates, and the accessibility of auditor reports.*

The AACCS requirements are publicly available in German and English on the scheme's website <https://www.ama.at/fachliche-informationen/nachhaltigkeit/allgemeine-informationen>. The website contains essential information such as:

- ▶ Scheme documents (recognized by the European Commission) a list of issued certificates with an option to download summary audit reports. The list includes following information: <https://www.ama.at/fachliche-informationen/nachhaltigkeit/veroeffentlichungen-aacs/aacs-list-of-economic-operators>
- ▶ Certificate no
- ▶ Economic operator and address: Valid from
- ▶ Status
- ▶ Valid until
- ▶ Reason for withdrawal
- ▶ Summary audit report

An important purpose of the publication is to enable companies who purchase sustainable feedstock to verify that the registration number according to form NH-U1 (a document for sustainable proof in AACCS scheme) is correct and that the seller has a valid AACCS registration. Any changes to the data provided in the application for registration must be reported to AACCS

immediately. In addition, AACCS publishes a summary audit report after annual registration / monitoring audit from economic operators on the AACCS-website for transparency (see above).

AACCS fulfils the officially specified information and reporting obligations stipulated in Article 30 (5) of Directive (EU) 2018/2001 as amended and in Annex III of Implementing Regulation (EU) 2022/996 (see point J). As part of this annual data report to EC, AACCS makes available the list of all non-conformances raised and the corrective actions put in place (see point B), but these are not linked to individual businesses or audits. Audit reports are confidential and held by AACCS. A list of certification bodies is not necessary because AMA is the sole certification body on a legal national basis (see introduction and point E).

## D) Stakeholder Involvement

*Reporting requirement (d): Stakeholder involvement, particularly as regards the consultation of indigenous and local communities prior to decision making during the drafting and reviewing of the scheme as well as during audits and the response to their contributions.*

The national ordinance BGBl II 124/2018 ("NLAV" Sustainable Agricultural Feedstock Directive), as amended, respectively the previous ordinance of the Federal Ministry for Agriculture, Regions and Water Management creates the legal basis and mandates that the AMA establish a national official scheme for agricultural herbal raw materials - AACS (see introduction and point I). As is customary in Austria, the statutory stakeholders were involved in the process of drafting this ordinance within the meaning of Directive (EU) 2018 / 2001 as amended. The scheme's operation is fully independent and not influenced by the stakeholders.

As AMA (owner of the AACS scheme) also has the function of a market organisation body and for this reason there are some advisory councils. These advisory councils were included in the AMA Rules of Procedure by the Administrative Committee on a voluntary basis and report to the Board on important market issues. Among others an advisory council for cereals, oilseeds, sugar and starch and one other for vegetables and other plant products. These committees/councils meet at regular intervals. The members of the committees consist of the legal representatives of the interests of farmers, agricultural trade, involved companies and employees. During the meetings, current problems are discussed and proposals for solutions are worked out - also regarding sustainability and AACS (see <https://www.ama.at/allgemein/ueber-die-ama>).

## E) Robustness of scheme

*The overall robustness of the scheme, particularly in light of rules on the accreditation, qualification and independence of auditors and relevant scheme bodies:*

Generally, AMA (operator and sole certification body of AAC) as the EU paying agency in Austria, has to follow strict guidelines focusing on the areas of control or qualification and independence of auditors as well as compliance with procedural standards. The department for on-site control (BU II/2) and its auditors as a part of AMA, they are subject to strict monitoring by numerous other institutions such as the Federal Ministry of Agriculture, Forestry, Regions and Water management as certifying body, as well as by the national and the European Court of Auditors.

Employees of the Section Sustainability (BU I/3/10 - Market Measures) are responsible for creating and operating the system. The audits of the registered participants / economic operators are carried out by employees of the regional offices of department for on-site control (BU I/2) on the basis of audit documents, submitted to EC. Both departments - Sustainability and On-Site Control - are part of the AMA, but separate and independent of each other.

Auditors shall have the appropriate specific skills and experience necessary for conducting the audit related to the scheme's criteria, and in accordance with the audit scope. Therefore, the recruitment of inspectors for AACS-scheme is carefully controlled in the on-site inspection department. Candidates have to possess the appropriate educational qualifications and must correspond with the area they plan to work (see point J). It is obliged to pass an exam before they are allowed to carry out inspections independently as a monitoring body.

In addition to the general mandatory requirements for AACS auditors and specialist knowledge, those employees were specifically commissioned who already had auditing experience - for the national predecessor system based on RED I, which was already established in 2010 (at that time not yet recognised by the EU).

If required, technical experts can be called in to work under the AACS-auditor's supervision. For the on-site-controls of the biodiversity criteria according to Article 29 of the Directive (EU) 2018/2001 as amended highly trained AMA-inspectors with best possible qualifications in the field of land use assessments are used. The assessment of the audits results and the further procedure is carried out by the staff of the responsible department on the basis of the principle of dual control. Certification decision is taken by head of section, who was not part of the audit team.

As a part of the monitoring process in connection with inspections within the framework of the AACS scheme, regular training sessions for inspectors are held by staff of the department. The auditors are informed and trained on current topics and developments in relevant areas in ongoing meetings and training sessions; additionally accompanying controls are carried out annually by staff of the Sustainability Division, department BU I/3/10. Practical experience and problems with on-site-controls shall also be incorporated into the training courses and accompanying controls.

- Training courses/accompanying controls: **22.04.2024; 23.04.2024; 26.09.2024; 03.10.2024; 24.10.2024; 20.11.2024**

All persons entrusted with the handling of the AACS scheme have to be independent and free of conflicts of interest in the performance of their duties. In order to avoid such conflicts in advance,

an annual evaluation is carried out to determine whether AMA/AACS employees are engaged in secondary activities that could lead to conflicts of interest. Each employee must inform his or her superior in writing whether a secondary activity exists which could lead to a conflict of interest. The AMA Board of Directors decides in the final instance whether a conflict of interest exists. If such a conflict of interest exists, the affected AACS/AMA employees shall not be included in the decision-making process for audits and/or complaints.

Full details of the normative and supporting documentation has been provided to the EU Commission as part of the application for recognition as a national scheme under the recast RED (EU) 2018/2001 as amended. These documents cover accreditation, qualification and independence of auditors and relevant scheme bodies.

## F) Market updates of the scheme

*Market updates of the scheme, the amount of feedstock, biofuels, bioliquids, biomass fuels, recycled carbon fuels and renewable fuels of non-biological origin all certified, by country of origin and type, and the number of participants.*

AACS is responsible for the monitoring of agricultural raw materials (cereals, oil plants and vegetable oils) which are grown and harvested on Austrian soil and which are envisaged for the production of sustainable biofuels and sustainable liquid and gaseous fuels in accordance with the Directive (EU) 2018/2001 as amended. Furthermore, the scheme includes the acquisition of raw materials from other Member States or third countries – which have been certified by other voluntary schemes, which are recognised by the European Commission (only to the extent of the scope of their recognition) – in the mass balance system.

Aggregated data as of 31.12.2024	
Amount of registrated companies, as of 31.12.2024:	120
thereof in the small quantity regulation:	36
Amount of companies who terminated their registration in CY 2024:	3
Amount of audits:	93
thereof in the small quantity regulation:	8
thereof first registrations:	9
Irregularities in the Summary Audit Report:	18

## G) Conformity with sustainability criteria

*The ease and effectiveness of implementing a system that tracks the proofs of conformity with the sustainability criteria that the scheme gives to its member(s), such a system intended to serve as a means of preventing fraudulent activity with a view, in particular, to the detection, treatment and follow-up of suspected fraud and other irregularities and where appropriate, number of cases of fraud or irregularities detected:*

Conformance to the sustainability criteria can be traced through the status of the certificate in the central register of certificates on the AACCS website. Any case of certificate revocation or suspension is published on this website.

Companies must keep records, which demonstrate the sustainability of agricultural raw materials. For this purpose, stock records containing separate accounts for sustainable goods and unsustainably produced goods are mandatory. These records must be kept using a mass balance system in order to ensure the complete traceability of the flow of goods. All purchases and sales declared as sustainable must be included in the mass balance system. An accounting period may last an annual quarter. Consignments of agricultural raw materials or vegetable oils purchased by the economic operator from other suppliers must also be confirmed as sustainable.

In order to prevent fraudulent activities and other irregularities and to ensure that such are detected, dealt with and followed up in a timely manner, the EOs are obliged:

- to meet the requirements as a sustainable economic operator in accordance with the sustainable production of biofuels, bioliquids and biomass fuels in compliance with Directive (EU) 2018/2001 as amended of the European Parliament and the Commission and Implementing Regulation (EU) 2022/996;
- to keep proper accounting records;
- to permit the organs or agents of the federal government, AgrarmarktAustria (AMA) and the EU to inspect its books and records along with other documents pertinent to this measure – all in their original copies – on the premises of the company or of a third party and to permit inspections on-site, as well as to provide them with the necessary information or cause it to be provided and to arrange a suitable and informed respondent to this end, although the monitoring body decides on the context of the documents related to the sustainability scheme;
- to keep all books and records in a safe and systematic way for 7 years after the purchase and sale of declared sustainable raw materials, to bear the costs in providing all means to make the books, records and other documents legible and, where necessary, to produce permanent copies which can be read without assistance or to make them available on a data storage device;

- to keep a mass balance system which meets the criteria published by the AMA at the minimum, and to deliver the records to the AMA after each annual quarter;
- to provide evidence for all purchases of sustainable goods in the form of sustainability certificates (confirmation of the farmer, confirmation of the seller);
- to promptly record in the mass balance system any corrections to actual greenhouse gas emission calculations when using default values for a quantity of sustainable goods, and to inform the buyer of the correction in cases where the goods have already been sold,
- to promptly record in the mass balance system if sustainable quantities have been stripped of their status, and to inform the buyer of this revocation in writing in such cases where these goods have already been sold;
- to ensure the respective greenhouse gas emission value of sold mixtures does not exceed the equivalent value of the total quantity;
- to ensure that in the case of mixtures composed of sustainable and unsustainable raw materials, the greenhouse gas emission value only corresponds to the value and amount of the sustainable goods;
- that materials are not intentionally modified or discarded so that the consignment or part thereof could become a waste or residue;
- to bear the costs of the necessary inspections regarding the adherence to sustainability criteria in compliance with national regulations (costs are published in the infosheet of the economic operator) ;
- to give the AMA permission to publish its registration details (registration number, company name and address, and date of registration validity);
- to give the AMA permission to publish a summary of annual audit reports according to Article 6 of the Commission Implementing Regulation (EU) 2022/996 ;
- to only use the NH-U1 form (sustainability proof) when selling sustainable goods if the intended purpose of the sustainable goods is the production of biofuels or bioliquids;
- to immediately inform the AMA of any changes to the above information;
- to supply its details to the AMA or the Federal Ministry of Agriculture, Forestry, Regions and Water Management for processing or inspection for the purpose of verifying compliance with the provisions of Directive (EU) 2018/2001 as amended;
- to enter all data in the Union Database (UDB) in accordance with the provisions of Article 28 (2) and (4) of Directive (EU) 2018/2001 as amended;
- to transfer sustainability characteristics as required in Annex I Commission Implementing Regulation (EU) 2022/996 accompanied by a physical transfer of material in the UDB within 72 hours;



## H) Criteria for the recognition of certification bodies

### *Criteria for the recognition of certification bodies*

With the national ordinance BGBl II 124/2018 as amended “Nachhaltige landwirtschaftliche Ausgangsstoffe-Verordnung” Austria has approved the Austrian Agricultural Scheme (AACCS) as its national scheme and appointed Agrarmarkt Austria (AMA) as the system operator and thus also to the sole certification body. See also point E robustness of scheme.

## I) Monitoring of certification bodies

### *Rules on how the internal monitoring system is conducted and the results of its periodic review, specifically on oversight of the work of certification bodies and their auditors as well as on the system of handling complaints against economic operators and certification bodies*

AACCS is the official national scheme of Austria and AMA, as an authority of the state, is the operator and sole certification body. In AACCS scheme audits of the registered participants / economic operators are carried out by employees of the regional offices of department for on-site control (BU II/2) of the AMA on the basis of audit documents, submitted to EC. In the framework of administrative supervision, on-site inspections will be accompanied by employees of BU I/3/10. These employees are responsible for AACCS scheme and have the appropriate expertise (see accompanying audits in calendar year 2024, Point E). The accompanied controls carried out by AACCS experts are to be entered in a form. This form will record what the inspection discovered, and if applicable, any notes related to the inspection. In addition, the accompanied inspections must be documented in the general inspection order list. The results of the accompanied inspections will be discussed annually at the end of the year with the department leaders of department 3 and 2 (3 responsible for AACCS, 2 responsible for audits) – and if needed the results will be formulated into measures for implementation.

Moreover, within the on-site inspection department there is a system in place for follow-up inspections, which helps to identify problems and deficiencies at an early stage and correct them accordingly. As part of the quality concept for on-site-controls of department 2 annual follow-up controls are carried out by a testing body familiar with the AACCS requirements. The audit report including all annexes serves as a basis for the follow-up controls, copies of which are used to document the follow-up inspection. If inconsistencies are discovered during the follow-up inspection, a new audit report must be completed and transmitted to the relevant department, in order that the inspection results be added. The results of the follow-up inspection will be discussed

with the respective auditor in every case. If an inconsistency is discovered during a follow-up inspection the auditor must be retrained (either training in theory/practice).

## J) Improvement of facilitation of best practice

### *Possibilities to facilitate or improve promotion of best practice*

Well-trained, well-informed inspectors/auditors provide the basis which enables the on-site inspection department to perform their duties for AACCS-scheme on time, effectively and to a high standard. Training courses in the field of on-site inspection are the foundations which allow auditors to complete their task efficiently and in accordance with regulations and are monitored continuously internally and by external bodies (see point E). As part of the quality concept and monitoring process for On-Site-Controls of Department 2, annual follow-up audits are carried out by a testing body familiar with the AACCS requirements. The AACCS auditors of AMA must continuously refresh their knowledge of auditing and are regularly tested in this respect. Only after passing this training is the inspector allowed to work on-site. Last training test was in November 2024 and all participants passed it positive.

### **AACCS and EOs are in ongoing contact:**

- EOs have always the possibility to contact the staff of the AACCS scheme by mail or telephone.
- All important information can be found on the AACCS website.
- EOs are regularly informed about important news by mail
- Registered companies have to transmit data (see point A) quarterly, which are examined within the context of the preliminary inspection, the so called pre audit.<sup>4</sup> In the course of these pre-audits, the transmitted data are checked and, in the event of deficiencies, contact is made with the company concerned so that appropriate corrections or additions can be made. In the process, opportunities for improvement are identified for the future. The documents to be submitted include:
  - Cultivator list
  - List of purchases
  - List of sales
  - Balance sheet

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<sup>4</sup>Participants in the small-quantity regulation are excluded as their documentation is only examined after the one-time annual transmission.

Under AT and European Data Protection legislation, AACCS-Scheme is the owner of the transmitted data. **These data are the basis for market reporting of annual activity report to EC by AACCS.**

The data reporting template containing market data for AACCS is attached to this report.

## **K) Information on the way the risk assessment required in Art. 29 (6) and (7) of Directive (EU) 2018/2001 as amended**

*Voluntary schemes certifying forest biomass must include information on the way the risk assessment required in Article 29(6) and (7) of the Directive (EU) 2018/2001 as amended is made*

No risk-based approach for forest biomass in the AACCS scheme because it does not cover such biomass.

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