

Version 1

WWF Check your Paper Auditing Guidelines for certification bodies

**Based on WWF Paper Scorecard Criteria Version 2.0
April 2011**

Company name:

Brand name¹:

¹ as posted on Check your Paper

Purpose of this guide

This guide is to help auditors asked to perform an auditing of paper products in the framework of WWF Check your Paper website <http://checkyourpaper.panda.org>. This guide is meant to be filled in separately for each brand². **It is not meant to be sent to WWF but serve as guidance for the auditors.** Only annex 2 (report card) and annex 3 (verification form) of the Check your paper manual (http://checkyourpaper.panda.org/about/users_manual) needs to be provided by the company which will in turn upload it to the Check your paper website.

The auditing is meant to be a desktop study based on reliable, and if possible already third party audited data, to verify that the information entered in the Check your Paper online database is accurate. It can be adapted to fit into existing auditing mechanisms such as ISO or FSC COC, as some of the parameters are also reported on in these different processes.

Please note that claims related to FSC-labeled materials shall be verified by an FSC-accredited certification body.

Scope and Parameters

The WWF Check Your Paper Scorecard applies to paper pulp (including commercial paper pulp) and a wide range of papers.

The functional unit is expressed in air-dried tonnes of final product (paper pulp or paper). Scoring is based on annual average emissions and product composition. The rating shall reflect the combined characteristics and impacts of pulp and paper mill processing, irrespective of whether the pulp and paper mills are integrated or located at different sites, as well as the proportional contributions to the final product of the various constituent from pulp or paper components.

Rating shall be based on annual average emissions and product composition from the preceding calendar year. References to paper rating shall clearly indicate the calendar year of the CYP audit, based on reporting cycle to authorities.

Calculations shall be product-line specific as far as possible, and consistent in the sense that the sum of data for each parameter and production line should add up to 100% of the total for the mill. In the absence of product line specific measurements, data may be based on mill averages.

Zero emissions

Zero emissions (parameters 24–27) may be claimed on processing grounds, e.g. no emissions of AOX from totally chlorine free pulp-processing, or no emissions of fossil carbon dioxide from mills that generate an overall surplus of energy from combustion of black liquor. Alternatively, emissions may be considered to be zero if measured averages are lower than 10% of the threshold for next lowest category (e.g. emissions of COD < 0.2 Kg/T of product).

² Brand definition in the context of Check your Paper: the labeled product which a consumer/company can buy- it may have a stronger actual marketing brand component for some paper grades than for others. The use of the word "brand" could also be replaced with "grade" or "product" in some instances. It is in any case meant to signify a unique name of a certain product in the market place, containing certain values and properties. Grammage can vary in the same paper Brand.

Missing Data

1. First time rating:
 - a. If the missing data corresponds to less than 10% of the constituent pulp or paper materials, weighted average data calculated from other similar constituents (same type of pulps etc.) may be used to compensate for the missing data.
 - b. If data corresponding to 10% or more of the constituent pulp or paper materials are missing, scoring is not allowed and the parameter should be left as a blank (zero).
2. Subsequent ratings:
 - a. If the missing data corresponds to less than 5% of the constituent pulp or paper materials, weighted average data calculated from other similar constituents (same type of pulps etc.) may be used to compensate for the missing data.
 - b. If data corresponding to 5% or more of the constituent pulp or paper materials are missing, scoring is not allowed and the parameter should be left as a blank (zero).

Exclusions

Companies or their affiliates are not allowed to list their paper grades on check your paper if FSC has dissociated from them, after applying its policy of association FSC-POL-01-004 V2-0 EN, as it would mean a high likelihood of being involved directly or indirectly in at least one of the following unacceptable practices:

- a) Illegal logging or the trade in illegal wood or forest products
- b) Violation of traditional and human rights in forestry operations
- c) Destruction of high conservation values in forestry operations
- d) Significant conversion of forests to plantations or non-forest use
- e) Introduction of genetically modified organisms in forestry operations
- f) Violation of any of the ILO Core Conventions as defined in the ILO Declaration on Fundamental Principles and Rights at Work.

This is now also covered explicitly under the new FSC Chain of Custody Standard v2-1.

Validity of scoring

Scores are published on the WWF Check your Paper website for 2 years (length of validity of scoring). As an example, a CYP audit in February 2012 may be based on data representing the calendar year 2011 or 2010. Rates posted on WWF's CYP website must be updated at least every second year (the rating in the example above using data from calendar year 2011 may be communicated throughout 2012 and 2013, and will need to be rated again in 2013; for data from calendar year 2010, it may be communicated throughout 2012 but will need to be re-audited in 2013).

If the following changes occur in the paper composition during the period of validity of the scoring, it is the responsibility of the company to modify the entry in the Check your Paper database and have it third party re-audited:

- if there is a new fiber sourcing or the use of a different mill;
- if the existing ratio of fibre/ paper sources or mill use changes beyond 10%;
- if there is a loss of CoC certificate, or of a legality, controlled wood, sustainability or EMS certificate.

DATA REQUIRED

For Paper merchants

For papers sold under merchant brands, the detailed composition of the paper needs to be provided below . If it changes from country to country, it needs to then be done for each sub-brand

Producers of paper	Country of Mills that supply the paper	Name of brand (1)	Quantity of paper supplied in tonnes (2)	% of total paper content (3)

(1) as eventually posted on Check your paper
 (2) evidence for quantities purchased over the reference period to be transmitted (invoices, delivery orders, ...)
 (3) the paper composition is defined by the total amount of paper

- Does the merchant have a Chain of Custody certificate? If yes, please ask him to provide the COC number and check all applicable certifications below.

No Yes, COC Number:

Specify the type of certificate:
Copy to be submitted to the auditor

If not, a copy of the procedure or equivalent describing the identification and the documentation relating to the supply of papers and output of the product is to be submitted to the auditor.

- The company should present to the auditors the control of inputs/outputs OR the paper supplier can issue a certificate of the volume of the brand sold.

The validity of the FSC-certificate shall be checked on the FSC website, <http://info.fsc.org/>.

- Is all the paper purchased for the brand, posted as independently audited on the Check your Paper website?

No , then please fill in the below questionnaire "*For pulp and paper producers*" Yes, please give the links of the brands posted on <http://checkyourpaper.panda.org/>:

.....

In the event of substitution of a paper suppliers; changed ratio of paper used beyond 10%; or loss of CoC certificate; or change of the Check your Paper scoring of the paper purchased, the

Section A: Recycled fibers

1. Post-consumer recycled fiber content

The proportion shall be calculated as the average annual proportional input of post-consumer fiber⁴ to the product-line, or if this cannot be separately specified, the average annual proportional input to the mill. For FSC Mix and FSC Recycled labeled products the proportion may also be counted based on post-consumer fiber credit claims in accordance with FSC-STD 40-004 V2-0 EN.

Materials that have been claimed under the credit system shall be deducted from any claims related to average input levels (so as not to be counted twice). For example, if a manufacturer has an average input of 30 % post-consumer fiber content over the year, but all of this volume is 'used up' to make credit-based claims for an FSC-labelled paper product, then scoring for post-consumer fiber in other product lines will be zero.

Supplier data:

Suppliers of post consumer fiber	Fiber sources	Quantity supplied in tonnes (1)	Post-consumer recycled fiber content in the paper pulp	% of total fiber content (2)
Post-consumer recycled fiber content in the product in %				

(1) evidence for quantities purchased over the reference period to be transmitted (invoices, delivery orders, ...)

(2) the fiber composition is defined by the total amount of paper pulp in the paper, regardless of the amount of nonwood based coating materials, minerals, fillers etc

- Does the manufacturer have a Chain of Custody certificate? If yes, the manufacturer to provide the COC number and type of certification

No

Yes, COC Number:

Specify the type of certificate:
Copy to be submitted to the auditor

If not, a copy of the procedure or equivalent describing the identification and the documentation relating to the supply of post-consumer recycled fibers and output of the products is to be submitted to the auditor.

⁴ Post-consumer fibres are defined as:

- commercial transport packaging, computer print-outs, magazines, direct mail, home office materials and boxes
- old magazines and newspapers from residential or office collections
- reclaimed household scrap paper and packaging, including old newspapers
- reclaimed office waste paper
- used corrugated boxes
- used tabulating cards.

- In any event, the table presenting the control of inputs/outputs is to be submitted to the auditor.

The validity of the FSC-certificate shall be checked on the FSC website, <http://info.fsc.org/>. Claims related to FSC-labeled materials shall be verified by an FSC-accredited certification body.

2. Pre-consumer recycled fiber / agricultural residues fiber content

Pre-consumer fibres are defined as all scrap generated during the intermediate steps in producing an end product following primary manufacturing (1) .
 Agricultural residues are residues left over from food production or other processes and using them maximizes the lifecycle of the fiber. Fibers include cereal straws like wheat straw, rice straw, seed flax straw, corn stalks, sorghum stalks, cotton stalks, cotton linters, sugar cane bagasse, and rye seed grass straw.

Supplier data:

Suppliers of pre-consumer / agricultural residues material	Fiber type and Fiber sources (1)	Quantity supplied in tonnes (2)	Pre-consumer recycled fiber content in the paper pulp	% of total fiber content (3)
Pre-consumer recycled fiber/ agricultural residues fiber content in the product in %				

(1) defined in accordance with annex 2 of FSC-STD 40-007 v2-0 and agricultural residues/waste (straw, bagasse, ...)
 (2) evidence for quantities purchased over the reference period to be transmitted (invoices, delivery orders, ...)
 (3) the fiber composition is defined by the total amount of paper pulp in the paper, regardless of the amount of non-wood based coating materials, minerals, fillers etc.

- Does the manufacturer have a Chain of Custody certificate? If yes, the manufacturer to provide the COC number and type of certification

No Yes, COC Number:

Specify the type of certificate:
Copy to be submitted to the auditor

If not, a copy of the procedure or equivalent describing the identification and the documentation relating to the supply of post-consumer recycled fibers and output of the products is to be submitted to the auditor.

- In any event, the table presenting the control of inputs/outputs is to be submitted.

The validity of the FSC-certificate shall be checked on the FSC website, <http://info.fsc.org/>. Claims related to FSC-labeled materials shall be verified by an FSC-accredited certification body.

Section B: Virgin fibers

1. Chain of custody

- Does the manufacturer have a Chain of Custody certificate along its production chain? If yes, please provide the COC number and give applicable certifications below.

No

Yes, COC Number:

Specify the type of certificate:
Copy to be submitted to the auditor

If not, a copy of the procedure or equivalent describing the identification and the documentation relating to the supply of virgin fibers and output of the products is to be submitted to the auditor.

- In any event, the table presenting the control of inputs/outputs is to be submitted.

The validity of the FSC-certificate shall be checked on the FSC website, <http://info.fsc.org/>. Claims related to FSC-labeled materials shall be verified by an FSC-accredited certification body.

2. Verified legal sources

Legality is defined according to WWF's Global Forest & Trade Network "Common Framework for Assessing Legality of Forestry Operations, Timber Processing and Trade", Principles 1, 2, 9 and in the SmartWood Generic Standard for Verification of Legal Origin (VLO) VER-03, Principles 1, 2, 3⁵. It is not related to the implementation of the EU timber regulation.

Supplier data:

Suppliers of fiber	Fiber origin (1)	Quantity supplied in tonnes (2)	% of total fiber content (3)	Sustainability certificate or certificate verifying the legality of sources (4)
% of legally-verified fiber in the product				

(1) geographical region

(2) evidence for quantities purchased over the reference period to be transmitted (invoices, delivery orders, ...)

(3) the fiber composition is defined by the total amount of paper pulp in the paper, regardless of the amount of nonwood based coating materials, minerals, fillers etc.

(4) the document or equivalent is to be submitted to the auditor.

⁵ This definition might evolve after march 2013, please look for an updated version of this guide on the Check your Paper website.

- Check the legality certifications or sustainable forestry (or "non-controversial" source) certifications that the manufacturer holds for sourcing virgin fibers. Compliance if⁶:

- FSC forest management certification or controlled wood;
- PEFC certification or wood from PEFC "uncontroversial" source, or forest management certification endorsed by PEFC;
- LEI forest management certification;

Or if a legal right to harvest certificate is presented:

- third-party verified legality schemes run by internationally or nationally accredited certification bodies;
- Wood covered by FLEGT VPA agreement

 No

 Yes a copy of the certificate is to be submitted to the auditor

Claims shall be verified by internationally or nationally accredited certification bodies conforming to additional scheme specific requirements where relevant.

3. Verified controlled sources

Virgin fiber from *verified legal units or regions* (see point above) where civil and traditional rights are respected, High Conservation Values are maintained, and forests are not converted to plantations or other land use, and not being GMO⁷, as defined in FSC controlled wood standard FSC-STD-40-005 V2-1 EN, Annex1.

Supplier data:

Suppliers of fibers	Fiber origin (1)	Quantity supplied in tonnes (2)	% of total fiber content (3)	Certificates of controlled sources (4)
% of controlled-verified fiber in the product				

(1) geographical region

(2) evidence for quantities purchased over the reference period to be transmitted (invoices, delivery orders, ...)

(3) the fiber composition is defined by the total amount of paper pulp in the paper, regardless of the amount of nonwood based coating materials, minerals, fillers etc.

(4) the document or equivalent is to be submitted to the auditor.

- Check applicable certifications that the manufacturer holds:

- FSC certificate for forest management units
- FSC Controlled Wood certificate
- None

If none, the documentation to be submitted must show "low risk" evaluation results in conformance with all provisions in FSC-STD-40-005 V2-1 EN, Annex 2A and 2B 2,3,4.

⁶ Might be suggest to change in march 2013, look for new version of this guide.

⁷ Genetically Modified Organisms

Materials from areas that cannot be confirmed as low risk in conformance with all provisions of FSC-STD-40-005 V2-1 EN, Annex 2A, 2B 2,3,4, can be accepted *provided that* the suppliers have been controlled in conformance with the provisions outlined in Annex 3A and 3B 2,3,4 of this standard.

Compliance shall be verified by an FSC-accredited certification body.
The validity of the FSC-certificate shall be checked on the FSC website, <http://info.fsc.org/>.

4. Credibly certified sources

Virgin fibers which are verified legal, coming from uncontroversial sources and coming from forests certified under sustainability certification schemes characterized by international consistency, balanced multi-stakeholder governance and public transparency. FSC is the only scheme compliant to this definition for WWF.

Volume credit based labeling can be counted as full score, if the Brand posted on Check your Paper has "FSC labeled" in its title.

Supplier data:

Suppliers of fibers	Fiber origin (1)	Quantity supplied in tonnes (2)	% of total fiber content (3)	FSC Certification number (4)
% of certified fibers in the product				

(1) geographical region
 (2) evidence for quantities purchased over the reference period to be transmitted (invoices, delivery orders, ...)
 (3) the fiber composition is defined by the total amount of paper pulp in the paper, regardless of the amount of nonwood based coating materials, minerals, fillers etc.
 (4) the document is to be submitted to the auditor.

Compliance shall be verified by an FSC-accredited certification body.
The validity of the FSC-certificate shall be checked on the FSC website, <http://info.fsc.org/>.

Field Code Changed

If the following changes occur in the paper composition during the period of validity of the scoring, it is the responsibility of the company to modify the entry in the Check your Paper database and have it third party re-audited:

- if there is a new fiber sourcing or the use of a different mill;
- if the existing ratio of fibre/ paper sources or mill use changes beyond 10%;
- if there is a loss of CoC certificate, or of a legality, controlled wood , sustainability or EMS certificate.

Section C. Greenhouse gases, water pollution and waste

1. Emissions of fossil carbon dioxide

This parameter refers to the total amount of fossil CO₂ emitted by the generation of the energy consumed in all industrial processes necessary to manufacture the product including fossil CO₂ emitted during the production of energy in power plants procured from the grid etc.. Excluded are fossil CO₂ emitted as part of forest management or harvesting, of the production of coatings and fillers, or during transportation of raw-materials or finished products. Fossil CO₂ is defined as carbon dioxide originating from materials that are non-renewable in human timescales (coal, oil, natural gas, shale, peat and similar).

Pulp manufacturer data (details not necessary if third party audited carbon emissions are provided):

Manufacturer:									
Fossil fuel	Carbon	Crude oil	Fuel oil	Natural gas	LPG	Grid electricity	Oil shale	Peat	Other
Quantity consumed in T or m3									
Consumption in MJ or MWh									
CO ₂ emissions coefficient (1)									
CO ₂ emissions in kg									
Total CO ₂ emissions in kg									
CO ₂ emissions in kg/T of pulp									

(1) CO₂ emissions coefficient to be supported by internationally-recognised data

Table to be duplicated if necessary for each pulp manufacturer

Paper manufacturer data (details not necessary if third party audited carbon emissions are provided):

Fossil fuel	Carbon	Crude oil	Fuel oil	Natural gas	LPG	Grid electricity	Oil shale	Peat	Other
Quantity consumed in T or m3									
Consumption in MJ or MWh									
CO2 emissions coefficient									
CO2 emissions in kg									
Total CO2 emissions in kg									
CO2 emissions from the paper mill in kg/T of paper									
Total CO2 emissions (paper pulp included) in kg/T of paper									

Table to be duplicated if necessary for each Paper manufacturer

2. Waste to landfill

This parameter refers to non-hazardous waste materials from pulp and/or paper-making processes that are permanently disposed of as landfill/in dams, on or off the site, expressed as the equivalent of bone dry matter.

pulp manufacturers	Quantity in tonnes	Bone dry matter in tonnes
Paper manufacturers	Quantity in tonnes	Bone dry matter in tonnes
Total quantity of waste to landfill in dry kg per tonne of paper		

Supporting evidence for quantities of waste is to be submitted (environmental waste reporting to authorities, contracts, disposal docket, etc.).

3. Water pollution from bleaching

This parameter refers to the total emissions of adsorbable organic halogens, AOX, measured as the total amount of chlorine bound to organic compounds in waste water. Emissions from Totally Chlorine Free pulp processing is considered to be zero by definition.

Paper pulp manufacturers	Bleaching agents used	Method of AOX dosage
Paper supplier	Bleaching agents used	Method of AOX dosage
Quantity of AOX per tonne of product		

Data must be preferably from environmental water reporting authorities. Otherwise, dosage procedures (method, frequency, test results and records) and results of measurements (test results and/or monitoring table) need to be submitted. Monitoring and measurements shall be conducted in conformance with internationally acknowledged good procedures like ISO 9562 (1989) or similar by impartial and competent laboratories

4. Organic water pollution (OWP)

This parameter refers to the total emissions to waste water of matter and compounds that consume oxygen during degradation, measured as the amount of oxygen needed for complete chemical oxidation, COD.

Mills that have traditionally monitored biological instead of chemical oxygen demand may convert their figures as follows: BOD5 (Kg/T) = 0.85 x BOD7 (Kg/T); COD (Kg/T) = 10 x BOD5. (Kg/T).

Pulp manufacturers	OWD dosage method	BOD5 or BOD7 measured in Kg/T	COD measured in kg/T of product

Paper manufacturers	OWP dosage method	OWP measured in kg
Total quantity of OWP per tonne of product		

Version 1

Data source preferably from environmental water reporting to the authorities or else dosage procedures (method, frequency, test results and records) and results of measurements are to be submitted (test results and/or monitoring table). Monitoring and measurements shall be conducted in conformance with internationally acknowledged procedures like ISO 6060 (1989) or similar by impartial and competent laboratories.

5. Environmental management system

Do the pulp manufacturers and the paper manufacturers hold a certificate of conformity with EMAS, ISO 14001 or equivalent for their environmental management systems? Equivalent Environmental Management Systems must be comparable in scope and rigor to ISO 14001.

No or only partially

Yes for all, a copy of the certificate is to be submitted

If changes during the period of validity: new mill use; change in the existing ratio of mill use beyond 10%; loss of EMS certificate; it is the responsibility of the company to modify the entry in the database and have it third party re-audited.