MALAYSIAN TIMBER CERTIFICATION SCHEME **MTCS ED 1004:2026**
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REQUIREMENTS FOR CERTIFICATION BODIES OPERATING THE MALAYSIAN TIMBER CERTIFICATION SCHEME (MTCS) MALAYSIAN CRITERIA AND INDICATORS FOR SUSTAINABLE FOREST MANAGEMENT (MC&I SFM) CERTIFICATION

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FOREWORD

The Malaysian Timber Certification Council (MTCC) is the National Governing Body of the Malaysian Timber Certification Scheme (MTCS) for the sustainable management of Malaysia's forests, its products and services, and their chain of custody towards which MTCC brings together stakeholders to develop, maintain and oversee credible standards according to international best practices, approved through a process of consensus and voting, and published and made freely available to all parties.

The work of preparing MTCS standards is normally carried out through Standards Review Committees and/or Technical Committees, formed according to MTCS ST 1001, Standard Setting Procedure (including Forest Management Certification Standards), where all stakeholders can participate and contribute. MTCC works closely with the Programme for the Endorsement of Forest Certification (PEFC) for the endorsement of MTCS standards. Under the PEFC umbrella, MTCC is recognized as the National Governing Body (NGB).

The procedures to develop, approve and maintain this document, and its editorial rules are described in MTCS PR 1001:2026.

Attention is drawn to the possibility that some of the elements of this document may be the subject of patent rights. MTCC shall not be held responsible for identifying any or all such patent rights. Details of any patent rights identified during the development of the document will be in the Introduction. Any trade name used in this document is information given for the convenience of users and does not constitute an endorsement.

This document was prepared by the MTCC Technical Committee (Requirements for Certification Bodies Operating MTCS SFM).

This document is based on the PEFC benchmark standard PEFC ST 1004:2024, Requirements for Certification Bodies operating Certification against PEFC Endorsed Forest Management Standards.

This edition of MTCS ST 1004 cancels and replaces MTCS ST 1004:2024, which has been technically revised.

INTRODUCTION

MTCS provides for independent assessment of forest management practices and audits of supply chain processes to ascertain that forest related products are sourced from sustainably managed areas.

The MTCC ensures the credibility, integrity and global acceptance of the MTCS, by validating it through internationally acknowledged assessment standards and practices, for which purpose, it facilitates the development and publication of this and its related standards.

Certification to the standards of the MTCS is one means of providing assurance that the organization has implemented a comprehensive system to manage its activities, products and services, and is committed to sustainability.

Prior to the development of this document, Certification Bodies (CBs) operating forest management certification under the MTCS were required, in addition to accreditation in accordance with ISO/IEC 17021-1:2015, to comply with the requirements of the ACB-FMC documents issued by the Department of Standards Malaysia (DSM). These requirements were for Natural Forest and Forest Plantation:

a) **Natural Forest**, comprising:

- ACB-FMC 1-1 – Auditor Competency;
- ACB-FMC 1-2 – Audit Duration;
- ACB-FMC 1-3 – Peer Review; and
- ACB-FMC 1-4 – Stakeholder Consultation.

b) **Forest Plantation**, comprising:

- ACB-FMC 2-1 – Auditor Competency;
- ACB-FMC 2-2 – Audit Duration;
- ACB-FMC 2-3 – Peer Review; and
- ACB-FMC 2-4 – Stakeholder Consultation.

With the introduction of the benchmark PEFC ST 1004:2024 standard, the custodianship of the ACB-FMC documents were transferred from DSM to MTCC on 14 March 2025.

MTCC initiated a structured review and revision process to determine the appropriate disposition of the existing ACB-FMC requirements and to establish a clear, consistent and unified set of requirements for CBs operating MTCS sustainable forest management certification. The outcome of this process forms the basis for the development and revision of **MTCS ST 1004**.

Thereafter, MTCC consolidated the requirements of ISO/IEC 17021-1:2015, PEFC ST 1004:2024, and the ACB-FMC documents into a single, unified framework. This integration enables users to refer to one authoritative document rather than three separate, unlinked sources.

This document specifies requirements for conformity assessment bodies (CAB) to operate and provide certification to MTCS standards in a competent, consistent and impartial manner, facilitating the acceptance of their certification on a national and international basis in the interest of environmental sustainability and international trade – such bodies are referred to as certification bodies (CB).

An MTCS audit can be conducted against a range of audit criteria, including but not limited to, requirements defined in the MTCS standards, organization policies and requirements specified by relevant interested parties, statutory and regulatory requirements, processes defined by the organization, its customers or other parties, and plans for forest management, traceability and other provisions.

The nature and complexity of the organization to be audited, as well as the objectives and scope of the audits to be conducted, should also be considered and audits adapted appropriately.

Should CBs conduct joint audits of different systems, such as MTCS with ISO 14001 and/or FSC, no requirement of this standard shall be substituted, and all requirements of this standard shall apply.

Certification to MTCS requirements provides independent demonstration that the organization system conforms to specified requirements, is capable of consistently achieving its stated policy and objectives and is effectively implemented. MTCS certification thereby provides value to the organization, its customers and interested parties.

To inspire confidence, CBs would typically practice the principles of impartiality, competence, responsibility, openness, confidentiality, responsiveness to complaints and risk-based approach on which credible certification is based.

This document should form part of MTCS auditor training and is applicable to varying scopes and scales of audits, conducted by single auditors and large audit teams.

This document can be used as a criteria document for accreditation, peer assessment or other audit related processes.

In this document, the following verbal forms are used:

"auditor" includes "auditors";
"shall" indicates a requirement;
"should" indicates a recommendation;
"may" indicates a permission;
"can" indicates a possibility or a capability;
"must" indicates an external constraint or obligations that is not stated as a provision in this document, e.g. legal requirements.

Further details can be found in the ISO/IEC Directives, Part 2.

1. SCOPE

This document defines the general requirements for Certification Bodies (CBs) operating forest management certification against MTCS standards, providing guidance for the management of audit programmes, on the planning and conducting of audits, the competence and evaluation of auditors and audit teams, the consistency and impartiality of CBs.

Specific requirements related to group forest management certification are defined in **APPENDIX 1.**

2. NORMATIVE REFERENCES

The following documents are referred to in the text in such a way that some or all of their content constitutes requirements of this document. For dated references, only the edition cited applies. For undated references, the latest edition of the referenced document (including any amendments) applies.

MTCS ST 1002, Malaysian Criteria and Indicators for Sustainable Forest Management

MTCS ST 1003, Group Forest Management Certification – Requirements

PEFC ST 1004, Requirements for Certification Bodies operating Certification against PEFC Endorsed Forest Management Standards (available from www.pefc.org)

PEFC ST 2001, PEFC Trademarks Rules – Requirements (hereinafter PEFC Trademarks standard), (available from www.pefc.org)

PEFC ST 2002, Chain of Custody of Forest & Tree Based Products – Requirements

MS ISO/IEC 17000, Conformity assessment – Vocabulary and general principles

MS ISO/IEC 17021-1, Conformity assessment – Requirements for bodies providing audit and certification of management systems – Part 1: Requirements

MS ISO 19011, Guidelines for auditing management systems

3. TERMS AND DEFINITIONS

For the purposes of this standard, the relevant definitions given in documents listed under 2. NORMATIVE REFERENCES, apply, together with the following definitions:

3.1 Accreditation body

An authoritative body that performs accreditation, where accreditation is the third-party attestation related to a conformity assessment body conveying formal demonstration of its competence to carry out specific conformity assessment tasks (Source: PEFC ST 1004:2024).

3.2 Stakeholders

Person or organization that can affect, be affected by, or perceive itself to be affected by a decision or activity (Source: ISO 5461:2025(en), 3.1.8).

3.2.1 Affected stakeholder

A stakeholder who is affected by a decision or activity.

Note 1 to entry: The affected stakeholder might experience a direct change in living and/or working conditions from the decision or activity.
Note 2 to entry: Affected stakeholders include neighbouring communities, Indigenous people, workers, etc.
Note 3 to entry: A stakeholder who might be a user of an MTCS or PEFC standard is likely to become a certified entity, e.g., a forest management unit in the case of a forest management standard, or a wood processing enterprise in the case of a chain of custody standard. (derived from PEFC ST 1004:2024, 3.2 and ISO 5461:2025, 3.1.8).

3.2.2 Interested stakeholder

Individual or group that has an interest in any decision or activity of an organization (Source: ISO 26000:2010, clause 2.20; ISO/TR 24217-2:2021(en), 3.3).

Note 1 to entry: Examples of interested stakeholders are NGOs, scientific community and civil society.

3.2.3 Impacting stakeholder

Stakeholder whose decision affects other individuals, groups and organizations.

Note 1 to entry: Examples of impacting stakeholders are regulatory bodies, standards bodies, accreditation and certification bodies and financial institutions.

3.3 Audit programme

Arrangements for a set of one or more audits planned for a specific time frame and directed towards a specific purpose (SOURCE: Based on ISO 19011:2018 clause 3.4).

3.4 Audit plan

Description of the activities and arrangements for an audit (Source: Based on ISO 19011:2018 clause 3.6).

3.5 Certification status

The provision by an independent body of written assurance (a certificate) that the product, service or system in question meets specific requirements. (Source: https://www.iso.org/certification.html)

3.5.1 Valid certification

The certification remains in force, within its defined scope and validity period.

3.5.2 Expired certification

The certification is not renewed when the validity of certification ended after a specified period.

3.5.3 Suspended certification

The certification is temporarily not in force, pending restoration or withdrawal.

3.5.4 Withdrawn certification

The certification is revoked by the certification body.

Note 1 to entry: Withdrawal of certification could happen when:

- The CB withdraws the certification because the specified requirements are no longer fulfilled, OR
- The client voluntarily requests the CB to withdraw the certification, OR
- The CB withdraws or transfers the certification because the CB ceases to perform that type of conformity assessment activity.

3.5.5 Terminated certification

The certification has been voluntarily cancelled by the client during the validity of the certification cycle. (PEFC ST 1004:2024)

3.6 Certification process

Third-party attestation related to an object of conformity assessment, with the exception of accreditation (Source: MS ISO/IEC 17000:2020, 7.6).

3.7 Certificate

Document issued by a certification body indicating that a management system conforms to the MTCS and/or PEFC management system standards and any supplementary requirements under the management system.

Note 1 to entry: While certification document is the status of successfully completing the process of compliance to the management system requirements, certificate is the proof of such compliance; both terms are used interchangeably.
Note 2 to entry: This definition does not limit the number of documents or pages collectively known as certification document, and the certificate could be part of the certification document.

3.7.1 Certification Document

Document comprising of the certificate and any supplementary documentation as part of the certification. (Source: Based on MS ISO/IEC 27006-1:2024, 3.1)

Note 1 to entry: This definition does not limit the number of documents collectively known as certification document.

3.8 Certification agreement

A legally enforceable agreement with reciprocal responsibilities and obligations between the client and certification body.

Note 1 to entry: The certification body provides certification activities according to the relevant requirements of MS ISO/IEC 17021-1.
Note 2 to entry: Where there are multiple offices of a certification body or multiple sites of a client, the certification body shall ensure there is a legally enforceable agreement between the certification body granting certification and the client that covers all the sites within the scope of the certification.
Note 3 to entry: An agreement can be achieved through multiple agreements that reference or otherwise link to one another.

3.9 Certification cycle

Maximum period of time permitted from the date of certification to the date of recertification inclusive of the renewal period, or from the date of recertification to the date of next recertification

Note 1 to entry: For MTCS, the certification cycle is the five-year period, beginning with the certification decision (for initial and subsequent certifications), followed by surveillance and special audits and concluding with the recertification audit (to renew the certification for the next cycle), during which period the certification remains valid.
Note2 to entry: Renewal period is the time to process the revalidation of a certification after success in the recertification (ISO 9712:2021, 3.12).

3.10 Certification decision maker

Person(s) or committee(s) of appropriate competence, who decide on certification, and who are either employed by, under the organizational control of, legally affiliated with the certification body, or appointed under separate terms of reference, and who did not carry out the certification audit(s).

3.11 Certified area

The certified forest area covered by a sustainable forest management system according to MTCS ST 1002, *Malaysian Criteria and Indicators for Sustainable Forest Management Unit (MC&I SFM).* In the MTCS ST 1003, *Group Forest Management Certification – Requirements* system, the forest area represents the sum of forest areas of the group participants.

3.12 Malaysian Timber Certification Scheme (MTCS)

A comprehensive Malaysian Timber Certification Council (MTCC) certification scheme for sustainable forest management and chain of custody certification; it includes standards, procedures, institutional arrangements, conformity assessment, accreditation, trademark/logo use, stakeholder engagement, and dispute resolution mechanisms, ensuring timber products meet specified requirements, rules, and internationally recognized procedures.

3.13 Certification body

A certification body is a third-party conformity assessment body accredited to conduct certification against the Malaysian Timber Certification Scheme (MTCS).

Note 1 to entry: Accreditation should be by the Department of Standards Malaysia.

3.14 Client organisation (client)

Organisation, including a group organisation, that is certified or is seeking certification of its forest management system.

Note 1 to entry: The client, when certified, is the holder of a certificate and becomes responsible for ensuring that all requirements of the forest management standard are met with respect to the certified area covered by that certificate.

3.15 Corrupt practice

Corrupt practices as stated in Act 694 Malaysian Anti-corruption Commission Act 2009 (amended 2019) and other applicable laws.

3.16 Documented information

Information required to be controlled and maintained by an organisation using any format and media, from any source. (Source: ISO 9000:2015)

Note 1 to entry: Controlled is to ensure the most relevant information is made available for use and outdated information is invalidated.
Note 2 to entry: Maintained will require information retention and/or updating and/or disposal after a specified period.

3.17 Group certification

Certification of the group organisation under one group forest certificate (Source: PEFC ST 1004:2024).

3.18 Group entity

A legal entity that represents the participants, with overall responsibility for ensuring the conformity of forest management in the certified area to the MTCS and other applicable requirements of the forest certification system. For this purpose, the group entity is using a group management system.

Note 1 to entry: The structure of the group entity should follow the operations, number of participants and other basic conditions of the group organisation. It may be represented by one person (PEFC ST 1004:2024).

3.19 Group forest certificate

A document confirming that the group organisation complies with the requirements of the forest management standard and other applicable requirements of the forest certification system. (Source: PEFC ST 1004:2024)

3.20 Group organisation

A group of participants represented by the group entity for the purposes of implementation of the forest management standard and its certification. (Source: PEFC ST 1004:2024)

Note 1 to entry: The term “group organisation” is equivalent to the term “regional group” if the group is defined by regional boundaries or other terms chosen by the relevant forest certification system and complying with the content of this definition.
Note 2 to entry: The term “group organisation” is a specific form of a “multisite organisation”.

3.21 Information and communication technologies

Information and communication technologies, ICT, is the use of technology for gathering, storing, retrieving, processing, analysing, and transmitting information. It includes software and hardware such as smartphones, handheld devices, laptop computers, desktop computers, drones, video cameras, wearable technology, artificial intelligence, and others. The use of ICT may be appropriate for auditing/assessment both locally and remotely (Source: IAF MD4:2023).

3.22 Major nonconformity

The absence of, or failure to implement and maintain, one or more requirements of the MTCS against which the audit is carried out, which may result in a systemic risk to the function and effectiveness of the management system. (Source: PEFC ST 1004:2024)

Note 1 to entry: A major nonconformity may be an individual nonconformity or a number of minor but related nonconformities that, when considered in total, are judged to constitute a major nonconformity.

3.23 Minor nonconformity

A failure to fulfil the requirements of the MTCS against which the audit is carried out that does not result in systemic risks to the function and effectiveness of the management. (Source: PEFC ST 1004:2024)

3.24 Observer

Observers can be members of the client's organization and consultants, scheme owner, PEFC Council, accreditation body, regulators or other justified persons. The observers shall not unduly influence or interfere in the audit process or outcome of the audit (Source: Based on MS ISO/IEC 17021-1, clause 9.2.2.1).

3.25 Participant

A forest owner/manager covered by the group forest certificate, who is able to implement the requirements of the forest management standard in a certified area.

Note 1 to entry: The term "ability to implement the requirements of the forest management standard" requires the entity to have a long-term legal right, tenure right, or traditional or customary tenure rights to manage the forest and would disqualify one-off contractors from becoming participants in group certification.

When MTCS allows contractors without long-term management rights for a specific forest area to participate in group certification, these contractors can only make PEFC claims for material originating from certified areas of participants or individually certified forest owners/managers with long-term legal or tenure management rights.

3.26 PEFC authorised body & National Governing Body

MTCC is the PEFC National Governing Body for Malaysia that is an independent, national organization established to develop and implement a PEFC system within Malaysia. MTCC is therefore the PEFC authorized body that has permission from the PEFC Council to issue PEFC trademarks licences and to notify certification bodies on behalf of the PEFC Council.

3.27 MTCC public database

Databases held by MTCC, where up-to-date certificate holder information, scope of forest management and area covered by the certificate is captured and maintained and protected. (The information can be retrieved from MTCC Website: https://mtcc.com.my/)

3.28 Special audits

Special audits are unplanned, or otherwise outside the audit programme, and may be done on short notice. (Source: PEFC 1004:2024)

Note 1 to entry: Special audits may be necessary due to scope revision (extension or reduction), or to investigate complaints or substantiated concerns.

3.29 Reviewer

A person or a group of persons (e.g., a committee) that has not been involved in the audit process and is assigned by the certification body to review all the information and results related to the audit. (Source: PEFC 1004:2024)

3.30 Substantiated concern

Information or complaint supported by proof or evidence, indicating a serious failure to conform with the requirements of the MTCS and/or there is a reputational risk for MTCC and PEFC. (Source: PEFC 1004:2024)

3.31 Technical expert

A person who provides specific knowledge or expertise to the audit team (Source: Based on MS ISO/IEC 17021-1:2015, clause 3.14.).

Note: Specific knowledge or expertise is that which relates to the organisation, the process, or activity to be audited.

4. PRINCIPLES

4.1 Principles of MS ISO/IEC 17021-1:2015 apply

5. GENERAL REQUIREMENTS

5.1 Legal and contractual matters

5.1.1 Legal responsibility

The certification body shall be a legal entity, or a defined part of a legal entity that can be held legally responsible for all its certification activities that is accredited by the Department of Standards Malaysia to MS ISO/IEC 17021-1.

NOTE 1 A governmental certification body is deemed to be a legal entity on the basis of its governmental status.

NOTE 2 Accreditation by the Department of Standards Malaysia ensures the unique features of Malaysia's forests are considered in the accreditation.

NOTE 3 Department of Standards Malaysia is a founding member of the Asia Pacific chapter of the International Accreditation Forum, conforming to the requirements of the IAF and MS ISO/IEC 17011.

5.1.2 Certification agreement

5.1.2.1 Provision of certification activities

The certification body shall have a legally enforceable agreement with each client for the provision of certification activities in accordance with the relevant requirements of MS ISO/IEC 17021-1 (source MS ISO/IEC 17021-1:2015, 5.1.2.1) and the following specific PEFC and MTCS requirements, and the responsibilities of parties to the agreement:

a) A confirmation that the certification body is operating against the requirements of MS ISO/IEC 17021-1, this standard (MTCS ST 1004), the Department of Standards Malaysia and IAF.
b) An affirmation of the certification body's accreditation status, scope of accreditation, and the accreditation body which would be the Department of Standards Malaysia.
c) The status and scope of the MTCC notification.
d) The PEFC notification fees.

The certification agreement shall include a governing law clause specifying Malaysia as the jurisdiction.

The certification body shall ensure that the agreement remains enforceable under Malaysian law throughout its validity.

NOTE To be legally enforceable in Malaysia, the certification agreement must be executed, signed, attested, and stamped in accordance with Malaysian Laws.

5.1.2.2 Minimum operative clauses

The certification agreement shall include, at least, the following content:

Implementation of the requirements:

a) Client's commitment to fulfil the certification requirements, including appropriate implementation.

b) Client's commitment to implement changes in an agreed transition period when there are changes in the certification requirements.

c) Client's commitment to keep records for the compliance with the certification requirements for the duration of the prevailing cycle plus the previous certification cycle.

d) Client's obligation to inform the certification body within 30 days of changes that may affect its ability to conform with the certification requirements.

Audit process:

e) Client's commitment to provide access during the certification process to observers from Department of Standards Malaysia, MTCC, PEFC Council, regulators and justified person(s) upon communication to the certification body.

f) Client's commitment to make the necessary arrangements for the conduction of the audits and investigation of complaints.

g) The conditions under which the certification body may conduct special audits, as per 9.6.4, and the client's commitment to accept those.

Trademarks use:

h) Client's commitment to use the MTCC Logo and/or PEFC trademarks and the accreditation trademarks and certification body trademarks in compliance with any applicable requirements and consistent with the scope of certification, and to not make any references or claims that may be misleading or unauthorised or may bring MTCC, certification bodies or accreditation bodies into disrepute.

i) Upon suspension, withdrawal, or termination of certification, client's commitment to discontinue its use of MTCC logo, PEFC claims, PEFC Trademarks and all advertising matter that contains any reference to the certification and take action and measures as required by the certification agreement and/or the MTCS (e.g., the return of certification documents), as appropriate.

j) Upon suspension, withdrawal, or termination of certification, or if MTCC's endorsement of the system or standard they are certified against is suspended or terminated, client's commitment to stop any use of the MTCC Logo, MTCS claims, PEFC claims or PEFC trademarks.

k) If the client provides copies of the certification documents to others, the documents shall be reproduced in their entirety or as specified in these documents.

l) Client's commitment to keep records of all complaints and substantiated concerns received that relate to compliance with certification requirements.

m) Client's commitment to take appropriate action with respect to complaints and any deficiencies that affect compliance with the requirements for certification.

n) Client's commitment to make records of all complaints and substantiated concerns available to the certification body, MTCC, and/or the accreditation body, on request.

5.1.2.3 Certification of multiple sites – group certification

In addition, where there are multiple sites of the client, the certification body shall ensure that there is a legally enforceable agreement between the certification body granting certification and the client that covers all the sites within the scope of the certification. (MS ISO/IEC 17021-1 shall apply)

NOTE An agreement can be achieved through multiple agreements that reference or otherwise link to one another.

5.1.3 Responsibility for certification decisions

The certification body shall be responsible for, and shall retain authority for, its decisions relating to certification, including the granting, refusing, maintaining of certification, expanding or reducing the scope of certification, renewing, suspending or restoring following suspension, or withdrawing of certification.

5.1.3.1 Those who review the information and results related to the audit for decision-making and those who make certification decisions:

a) could be a single person, a group of persons or a committee, authorized by the certification body to review and/or decide.

b) shall be employed by the certification body or have a legally binding relationship with the certification body that covers their compliance with the requirements of this standard, MS ISO/IEC 17021-1 and IAF.

c) shall be independent of the audit team and the client.

5.2 Management of impartiality

5.2.1 Clause 5.2.1 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about the certification body being responsible for the impartiality of its assessment activities without compromise.

5.2.2 Clause 5.2.2 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about certification bodies demonstrating top management commitment and policy to ensure impartial, conflict-free, and objective certification activities.

5.2.3 Clause 5.2.3 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about requiring certification bodies to systematically manage, document, and eliminate or minimize risks to impartiality, including conflicts of interest, and prohibiting certification where unacceptable threats exist.

5.2.4 Clause 5.2.4 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about certification bodies being prohibited from certifying other certification bodies for their quality management system.

5.2.5 Clause 5.2.5 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about prohibiting certification bodies and related entities from offering management system consultancy to ensure impartiality.

5.2.6 Clause 5.2.6 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about prohibiting certification bodies from conducting internal audits for their certified clients to avoid impartiality risks, with a two-year gap required before certifying systems they previously audited.

5.2.7 Clause 5.2.7 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about preventing certification bodies from certifying a client's system for two years after related consultancy to safeguard impartiality.

5.2.8 Clause 5.2.8 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about the certification body not outsourcing audits to a management system consultancy organization.

5.2.9 Clause 5.2.9 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about preventing certification bodies from being linked to consultancy services or implying easier certification through such associations.

5.2.10 Clause 5.2.10 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about preventing personnel who provided consultancy from participating in audits or certification activities for the same client, with a two-year restriction to safeguard impartiality.

5.2.11 Clause 5.2.11 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about the certification body responding to any threats to its impartiality from external influences.

5.2.12 Clause 5.2.12 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about ensuring that all personnel and committees involved in certification activities act impartially and remain free from commercial, financial, or other pressures that could compromise impartiality.

5.2.13 Clause 5.2.13 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about requiring certification personnel to disclose potential conflicts of interest, with certification bodies recording and assessing such information to prevent impartiality risks and ensuring those personnel are only used when no conflict exists.

5.2.14 Certification bodies shall:

a) require personnel involved in certification activities, internal and external, to reveal any situation known to them that can present them or the certification body with a conflict of interests.

b) record and use this information as input to identify threats to impartiality raised by the activities of such personnel or by the organizations that employ them.

c) put in place procedures to ensure that such personnel are free from conflict of interest and independent from the client.

d) not use such personnel, internal or external, unless they can demonstrate that there is no conflict of interest.

NOTE Risk assessment of the conflict of interest and subsequent treatment is an acceptable procedure for **(c).**

5.3 Liability and financing

5.3.1 Clause 5.3.1 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about ensuring the certification body evaluates risks from its activities and maintains adequate arrangements (like insurance or reserves) to cover liabilities across all its operations and geographic areas.

NOTE Evaluation of risks from certification activities can be demonstrated by risk assessment requirements in clause 5.4 of this standard.

5.3.2 Clause 5.3.2 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about ensuring the certification body's finances and income sources do not compromise its impartiality.

5.4 Risk based approach

5.4.1 The certification body shall have a process to identify, analyse, evaluate, treat, monitor, and document the risks related to conflict of interests arising from provision of certification including any conflicts arising from its relationships on an ongoing basis. Where there are any threats to impartiality, the certification body shall document and demonstrate how it eliminates or minimizes such threats and document any residual risk. The demonstration shall cover all potential threats that are identified whether they arise from within the certification body or from the activities of other persons, bodies or organizations. When a relationship poses an unacceptable threat to impartiality (such as a wholly owned subsidiary of the certification body requesting certification from its parent), then certification shall not be provided. (Source: MS ISO/IEC 17021-1:2015, 5.2.3)

NOTE Sources of threats to impartiality of the certification body can be based on ownership, governance, management, personnel, shared resources, finances, contracts, training, marketing and payment of a sales commission or other inducement for the referral of new clients, etc.

5.4.2 Top management shall review any residual risk to determine if it is within the level of acceptable risk. (Source: MS ISO/IEC 17021-1:2015,5.2.3)

5.4.3 The risk assessment process shall include identification of and consultation with appropriate interested parties to advise on matters affecting impartiality including openness and public perception. The consultation with appropriate interested parties shall be balanced with no single interest predominating. (Source: MS ISO/IEC 17021-1:2015, 5.2.3)

NOTE 1 Interested parties can include personnel and clients of the certification body, customers of organizations whose management systems are certified, representatives of industry trade associations, representatives of governmental regulatory bodies or other governmental services, or representatives of non-governmental organizations, including consumer organizations.

NOTE 2 One way of fulfilling the consultation requirement of this clause is by the use of a committee of these interested parties.

5.4.4 Certification bodies operating sustainable forest management certification shall follow a risk-based approach that shall include at least risk profiling, assessment, prioritizing and treatment. The requirements of MS ISO/IEC 17021-1, clause 4.8 applies.

5.4.4.1 The certification body shall determine and document the risk profile associated with each client.

5.4.4.2 The certification body shall periodically review the risk profile and adjust the audit programme and the audit plans accordingly.

5.4.4.3 The certification body shall ensure that the audit programme and audit plans for each client are developed in consideration of the client's risk profile.

5.4.4.4 The MTCS criteria shall be considered as part of the risk assessment.

NOTE 1 The risk profile will assist in determining the duration of the initial and Stage 2 (certification) assessments and the development of the audit programme and audit plans, including surveillance and recertification assessments.

NOTE 2 Information on how to conduct a risk assessment can be found in ISO 31000.

6. STRUCTURAL REQUIREMENTS

6.1 Organizational structure and top management

6.1.1 Clause 6.1.1 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about documenting the certification body's organizational structure, roles, authorities, and its relationship within any larger legal entity.

6.1.2 Clause 6.1.2 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about structuring and managing certification activities to safeguard impartiality.

6.1.3 Clause 6.1.3 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about identifying ten operational areas over which top management must have control.

6.1.4 Clause 6.1.4 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about the certification body having rules for committees involved in the certification activities.

6.2 Operational control

6.2.1 Clause 6.2.1 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about ensuring the certification body effectively controls outsourced or affiliated certification activities and manages risks to competence, consistency, and impartiality.

6.2.2 Clause 6.2.2 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about ensuring the certification body applies appropriate levels and methods of control over its processes, operations, personnel competence, management, reporting, and remote access to records.

7. RESOURCE REQUIREMENTS

7.1 Competence of personnel

7.1.1 General considerations

7.1.1.1 The certification body shall have processes to ensure that personnel involved in certification activities have appropriate knowledge and skills relevant to forest management systems and to the states/districts/areas in which it operates and to their communities.

NOTE Such knowledge of local communities would be useful to evaluate the implementation of Malaysian laws on workplace safety, equal opportunities, workplace intimidation and harassment, non-discrimination, gender equality, and encourage the client to have internal policies and training on this.

7.1.1.2 The processes to ensure personnel have appropriate knowledge shall include PEFC-specific knowledge, and PEFC system and certification criteria appropriate for their roles and responsibilities

7.1.1.3 The certification body shall verify that appropriate internal policies and training are implemented to ensure a workplace that is safe, provides equal opportunities, is non-discriminatory, promotes gender equality, and is free from workplace intimidation and harassment.

7.1.2 Determination of competence criteria

This standard incorporates Annex A of MS ISO/IEC 17021-1 in full as a normative component, establishing the required knowledge and skills. Certification bodies shall ensure that personnel involved in the management and performance of audits and other certification activities for forest management system have these knowledge and skills. The certification body shall have a process for determining additional competence criteria for such personnel for each technical area, and for each function in the certification process.

NOTE The term "technical area" refers to the products, processes and services of the Malaysian Timber Certification Scheme forest management systems.

7.1.3 Evaluation processes

The certification body shall have documented processes for the initial competence evaluation, and ongoing monitoring of competence and performance of all personnel involved in the management and performance of audits and other certification activities, applying the determined competence criteria identified in clause **7.1.2**.

The certification body shall demonstrate that its evaluation methods are effective. The output from these processes shall be to identify personnel who have demonstrated the level of competence required for the different functions of the audit and certification process.

Competence shall be demonstrated prior to the individual taking the responsibility for the performance of their activities within the certification body.

NOTE 1 Annex B of MS ISO/IEC 17021-1:2015 applies. It describes a number of evaluation methods that can be used.

NOTE 2 Annex C of MS ISO/IEC 17021-1:2015 applies. It shows an example of a process flow for determining and maintaining competence.

NOTE 3 Annex D of MS ISO/IEC 17021-1:2015 applies. It describes the desired personal behaviour of an auditor.

7.1.4 Other considerations

Clause 7.1.4 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about ensuring the certification body has access to appropriate technical expertise for advice across all its certification activities, systems, and geographic areas.

7.2 Personnel involved in the certification activities

7.2.1 Clause 7.2.1 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about sufficient personnel for certification work.

7.2.2 Clause 7.2.2 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about having access to sufficient auditors and technical experts.

7.2.3 Clause 7.2.3 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about work assignment to each audit team person.

7.2.4 The certification body shall have a documented process to ensure that auditors have personal attributes, knowledge, and skills in accordance with the requirements of this document.

NOTE During the selection and training process described above desired personal behaviour can be considered. These are characteristics that affect an individual's ability to perform specific functions. Therefore, knowledge about the behaviour of individuals enables a certification body to take advantage of their strengths and to minimize the impact of their weaknesses. Desired personal behaviour that is important for personnel involved in certification activities is described in **Annex D ISO 17021-1:2015**.

7.2.4 (a) The certification body shall have processes for selecting, training and formally authorizing auditors used in the certification activity.

7.2.4 (b) The certification body shall have processes for selecting and familiarizing technical experts used in the certification activity.

7.2.5 Clause 7.2.5 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about ensuring the certification body demonstrates effective auditing using auditors with both general and technical competence.

7.2.6 Clause 7.2.6 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about ensuring auditors and technical experts are knowledgeable of requirements and have access to up-to-date audit procedures and information.

7.2.7 Clause 7.2.7 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about ensuring the certification body identifies training needs and provides access to training, so personnel remain competent for their certification functions.

7.2.8 The group or individual that takes the decision on granting, refusing, maintaining, renewing, suspending, restoring, or withdrawing certification, or on expanding or reducing the scope of certification, shall understand the applicable MTCS standard and certification requirements, and shall have demonstrated competence to evaluate the outcomes of the audit processes including related recommendations of the audit team. (Source: MS ISO/IEC 17021-1:2015, 7.2.8)

7.2.9 The certification body shall ensure the satisfactory performance of all personnel involved in the audit and other certification activities. There shall be a documented process for monitoring competence and performance of all persons involved, based on the frequency of their usage and the level of risk linked to their activities. In particular, the certification body shall review and record the competence of its personnel in the light of their performance in order to identify training needs. (Source: MS ISO/IEC 17021-1:2015, 7.2.9)

7.2.9.1 Maintenance of the qualification as an auditor

7.2.9.1.1 Continuous Professional Development of auditors

The certification body shall ensure that auditors continue to develop their professional competencies [refer to Annex A (A.3.1)].

7.2.9.1.2 Audit experience

The certification body shall demonstrate that its evaluation methods are effective. The output from these processes shall be to confirm that the auditors have demonstrated the level of competence required for the different functions of the audit and certification processes.

7.2.9.2 Maintenance of the qualification as a reviewer or certification decision maker

7.2.9.2.1 Continuous Professional Development of reviewers and decision makers

The certification body shall ensure that reviewers and decision makers continue to develop their professional competencies [refer to Annex A (A.4.1)].

7.2.9.2.2 Audit experience

7.2.9.2.2 (a) The certification body shall ensure that reviewers and decision makers continue to enhance their experience by periodic participation in audits (refer Annex A (A.4.2).

7.2.9.2.2 (b) The certification body shall demonstrate that its evaluation methods are effective. The output from these processes shall be to confirm that the reviewers and certification decision makers have demonstrated the level of competence required for the different functions of the audit and certification processes.

7.2.10 Clause 7.2.10 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about monitoring auditors' competence through evaluations, report reviews, and feedback while minimizing client disruption.

7.2.10.(a) The certification body shall monitor the performance of forest management auditors annually, applying methods such as reviewing audit reports or clients' feedback, etc., based on the frequency with which they conduct audits and the level of risk linked to their activities.

7.2.11 Clause 7.2.11 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about periodically evaluating each auditor's on-site performance with frequency determined by monitoring needs.

7.2.11.(a) As part of the monitoring, the certification body shall conduct an observation of each forest management auditor at least once every **five years**.

7.3 Use of individual external auditors and external technical experts

Clause 7.3 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about ensuring that external auditors and technical experts formally commit to the certification body's rules and safeguards.

7.4 Personnel records

7.4.1 Personnel records and annual monitoring

Clause 7.4 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about maintaining up-to-date records of personnel qualifications, competence, experience, and relevant professional information.

7.4.1.(a) The certification body shall maintain records of personnel's compliance with the requirements in this document.

NOTE Records can be available in digital format.

7.4.1.(b) The certification body shall maintain documented information on the performance of forest management auditors.

7.4.1.(c) The certification body shall use the monitoring of auditor performance and observations to identify training needs.

7.5 Outsourcing

7.5.1 Clause 7.5.1 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about defining conditions for outsourcing certification activities and ensuring enforceable agreements address confidentiality and conflicts of interest.

7.5.2 Clause 7.5.2 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about ensuring certification decisions remain the sole responsibility of the certification body and are never outsourced.

7.5.3 Clause 7.5.3 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about ensuring the certification body takes responsibility for outsourced activities and safeguards competence, impartiality, and confidentiality.

7.5.4 Clause 7.5.4 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about approving and monitoring outsourced service providers and maintaining competence records of all personnel.

8. INFORMATION REQUIREMENTS

8.1 Public information

8.1.1 Clause 8.1.1 of MS ISO/IEC 17021-1:2015 applies

NOTE This clause is about requiring certification bodies to make essential information publicly available, such as their audit and certification processes, the types of systems and schemes they operate, rules for using their name and logo, how they handle information requests, complaints and appeals, and their policy on impartiality.

8.1.2 Clause 8.1.2 of MS ISO/IEC 17021-1:2015 applies

NOTE This clause is about requiring certification bodies to provide, upon request, information on the areas in which they operate, the status of specific certifications, and details of certified clients.

8.1.3 Clause 8.1.3 of MS ISO/IEC 17021-1:2015 applies

NOTE This clause is about the accuracy of information.

8.2 Certification documents

8.2.1 The certification body shall provide by any means it chooses certification documents, including or comprising of the certificate, to the certified client and a copy to the MTCC.

8.2.2 The certificate shall include, or identify where appropriate, the following information:

a) identification of the certification body by its logo or other means, the accreditation mark of the accreditation body, used in accordance with the rules of the accreditation body, and displayed together with the accreditation number, and may include signature (including name and position) of signatory validating the certificate;

b) registered name and address of the client. And, within the scope of a multi-site certification, the business name(s) with address(es), and geographic address(es) of forest management units and other sites;

c) the standards against which certification is issued; (or the MTCS standard, including indication of issue status (e.g. revision date or number) used for audit of the certified client;

d) the scope of certification with respect to the forest area, type of activities, products and services, and name of certified area as applicable at each site without being ambiguous or misleading;

e) a unique certificate identification code. (refer clause 8.2.3 of this document);

f) type of certification (individual or group management);

g) place and date of issue;

h) the effective date of:

   i. granting or renewing certification;

   ii. expanding or reducing the scope of certification;

   NOTE 1 The effective date on a certification document shall not be before the date of the certification decision (PEFC ST 1004:2024, 6.2.1.2)

NOTE 2 The certification body can keep the original certification date on the certificate when a certificate lapses for a period of time provided that:

- the current certification cycle start and expiry dates are clearly indicated;
- the last certification cycle expiry date is indicated along with the date of recertification audit.

i) the expiry date or recertification due date consistent with the certification cycle;

j) the MTCC Logo and the PEFC logo with the certification body's PEFC trademarks licence number (with a link to the PEFC website and a note that indicates that information on endorsed systems by PEFC is publicly available on the PEFC website);

k) a note indicating that the updated information on the number of hectares covered by the certificate and the number of participants (if group forest certificate) can be checked on the PEFC database;

l) the management system standard and/or other normative document, including indication of issue status (e.g. revision date or number) used for audit of the certified client;

m) any other information required by the standard and/or other normative document used for certification;

n) in the event of issuing any revised certification documents, a means to distinguish the revised documents from any prior obsolete documents.

8.2.3 The certificate code shall be comprised of four pieces of information, each of them separated by a dash, in this order: AAA-PEFCXX-FM-######(-#), where:

- AAA is the abbreviation of the certification body. "AAA" is a variable length upper-case abbreviation of the certification body that issued the certificate. It only contains upper case English alphabet characters (A-Z) without any spacing. "CC" (referring to XX) is the ISO 3166 Alpha 2 country code (https://www.iso.org/obp/ui/#search) used to differentiate national certification body offices from their central office.
- The XX will be changed to **23** if a PEFC endorsed certification system has more than one forest management standard endorsed by PEFC, or for forest management specific standards, such as Trees Outside Forests (TOF), the FM abbreviation can be adapted accordingly, in coordination with the PEFC Council and/or the PEFC authorised body.
- ######: The numeric identification of the certified entity given by the certification body.
- (-#) Optionally, the numeric identification of the group participant given by the certification body, if any:

NOTE The brackets () should not be included in the certificate number, they are for indication only.

NOTE The certification body can decide on the numeric identification, in terms of length and digits, and also of the optional numeric identification of the group participants.

Example 1: XWZ-PEFCRO-FM-877506 (XWZ is a hypothetical abbreviation for a non existing certification body).

Example 2: XWZ-SFI-FM-877506 (XWZ is a hypothetical abbreviation for a non-existing certification body).

Example 3: XWZ-PEFCIN-TOF-877506 (XWZ is a hypothetical abbreviation for a non-existing certification body).

8.2.4 The certification body shall coordinate its abbreviation with MTCC prior to use. Two certification bodies shall not have the same abbreviation.

NOTE The accepted abbreviation for a certification body is displayed on the PEFC website, under the Find Certification Bodies section.

8.2.5 Certification bodies shall use the same abbreviation with all certificate codes on any MTCC recognised certificate they issue against a MTCS endorsed forest management standard.

8.2.6 If an individual certificate covers several forest areas, those areas shall be described on the certificate, or an appendix to the certificate. Otherwise, the certificate shall include a reference to the PEFC database or the corresponding MTCC database for the information related to the certified areas.

NOTE PEFC recognised databases are available from the PEFC International database, accessible from the PEFC website.

8.3 Reference to certification and use of marks

8.3.1 A certification body shall have rules governing any management system certification mark that it authorizes certified clients to use. These rules shall ensure, among other things, traceability back to the certification body. There shall be no ambiguity, in the mark or accompanying text, as to what has been certified, and which certification body has granted the certification. This mark confirms that the product is from a certified forest and shall not be used in any way that may be interpreted as denoting product conformity.

NOTE MS ISO/IEC 17030 provides additional information for use of third-party marks. (Source: MS ISO/IEC 17021-1, 8.3.1)

8.3.2 Where the certification body uses the MTCC logo and/or PEFC trademarks on the certification document, or for any other purposes linked to the MTCS, the use shall only be carried out based on a valid licence issued by MTCC, and in accordance with LG2/2015 (MTCS), issuance of MTCC Logo Usage Licence and PEFC ST 2001, PEFC Trademarks Rules – Requirements.

8.3.3 The certification body shall inform the client that the MTCC logos and PEFC trademarks on the issued certificate only refer to the client's compliance with the MTCS and do not confer any right to the client to use those trademarks unless the client holds a valid MTCC Logo licence and PEFC trademark licence.

NOTE The client can obtain an MTCC Logo licence and PEFC trademark licence from MTCC.

8.3.4 Clause 8.3.4 of MS ISO/IEC 17021-1:2015 applies.

NOTE Clause 8.3.4 states that "the certification body shall through legally enforceable arrangements require that the certified client:" complies with a list of requirements (a) to (h). The PEFC equivalent clause (4.1.1.3) is in clause 5.1.2 of this standard. Instead of referencing or repeating this clause 8.3.4 (a) to (h) here, this standard has moved them to clause 5.1.2 of this document, where they have become part of the requirements to be included in the certification agreement.

8.3.5 Clause 8.3.5 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about requiring certification bodies to control the ownership of their certification documents and marks, and against its misuse.

8.4 Confidentiality

8.4.1 Clause 8.4.1 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about ensuring the certification body manages all information from certification activities through enforceable agreements across its entire structure and external parties.

8.4.2 Clause 8.4.2 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about informing clients before publishing information and treating all other client information as confidential.

8.4.3 Clause 8.4.3 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about protecting client confidentiality by prohibiting disclosure of information without written consent.

8.4.4 Clause 8.4.4 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about notifying clients when confidential information must be released by law or contractual obligation, unless legally prohibited.

8.4.5 Clause 8.4.5 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about treating client information from external sources as confidential in line with the certification body's policy.

8.4.6 Clause 8.4.6 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about requiring all personnel and external parties to keep certification information confidential unless legally required to disclose.

8.4.7 Clause 8.4.7 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about ensuring secure handling of confidential information through appropriate processes, equipment, and facilities.

8.4.8 The certification body shall comply with all applicable privacy and data protection laws.

8.4.9 The certification body shall commit to a data protection-related agreement with the PEFC Council and when appropriate, also with MTCC. The agreement shall specify each party's rights and obligations concerning the protection of personal data. It regulates the particularities of data processing – such as its scope and purpose – as well as the relationship between the controller and the processor.

8.4.10 The certification body shall limit the collection of personal data from the client to what is essential for the certification purposes. The collection of personal data shall always be conducted in compliance with any applicable legislation.

NOTE A way to achieve this is by providing generic information as contact person, and generic emails instead of personal emails, e.g., certification manager (certificationmanager@xmail.com).

8.4.11 The certification body shall protect the confidentiality and safety of Affected Stakeholders or any other person providing information in relation to MTCS certification, such as complaints and appeals.

8.5 Information exchange between a certification body and its clients

8.5.1 Clause 8.5.1 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about ensuring the certification body provides clients with clear, updated information on certification processes, requirements, fees, rights, duties, and complaint/appeal procedures.

8.5.2 Clause 8.5.2 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about notifying clients of changes to certification requirements and verifying their compliance.

8.5.3 Clause 8.5.3 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about requiring certified clients to promptly inform the certification body of significant changes that may affect compliance with certification standards.

8.6 Information exchange between a certification body and MTCC

8.6.1 The certification body shall within **10 working days**, inform MTCC, when certification is granted, suspended, terminated, withdrawn, its scope is changed or any other changes affecting the certification or the information that certification bodies shall report to MTCC.

8.6.2 The certification body shall collect and report information, as required by PEFC Council through MTCC.

8.6.3 The certification body shall verify the certified area in hectares at each audit and advise MTCC of any change at least annually.

8.6.4 On request, the certification body shall provide to MTCC any information related to the certification process and the client, such as the full audit report or information on open nonconformities, when there is a concern of reputational risk for MTCC.

8.7 Engagement with stakeholders

8.7.1 General

8.7.1.1 The certification body shall engage with relevant **stakeholders** to verify the effectiveness of the client's process for engagement and communication with stakeholders who hold administrative, regulatory, or economic interests related to the certified area or whom may be affected by the operation of the client.

8.7.1.2 The certification body shall consider information, if any, received from these stakeholders during the audit process as part of assessing the client's compliance with applicable certification requirements.

8.7.1.3 This engagement process shall not substitute or replace any formal consultation or grievance mechanism established by the client or the certification body, but rather as a complement to the auditing process.

8.7.2 Engagement Process for Stakeholders

8.7.2.1 The certification body shall establish documented procedures for engagement with relevant **stakeholders** to ensure the process is impartial, transparent, and does not compromise the confidentiality or independence of the certification process.

8.7.2.2 The certification body procedure for engagement with **stakeholders** shall include the following steps:

a) verification of the client's identification of relevant **stakeholders**, including government agencies and associations;

b) ensuring public notification of audits by the client;

c) engagement with **stakeholders** during the audit process, where relevant to the audit scope; and

d) publishing a summary of the **stakeholder** engagement process in the summary audit report.

8.7.3 Identification of Stakeholders

8.7.3.1 The certification body shall require the client to provide, prior to the audit.

a) a list of relevant stakeholders with their respective roles and interests related to the forest management unit;

b) information on communication or collaboration mechanisms established between the client and these stakeholders; and

c) any issues, permits, consent, cooperation agreements including between the client and these stakeholders that may influence forest management operations.

8.7.3.2 The certification body shall review the information provided and use it to plan stakeholder consultations during the audit, as appropriate to the context of the FMU/FPMU area.

8.7.4 Public Notification of the Audit

8.7.4.1 The certification body shall ensure that the announcement of an initial or recertification audit is communicated no less than **30 days** to relevant government departments, statutory bodies, and recognized associations related to the FMU/FPMU.

8.7.4.2 The notification shall include at a minimum:

i. the name of the client and audited area;

ii. the date and duration of the audit;

iii. the scope and objectives of the audit;

iv. contact details for providing input or clarification; and

v. a statement inviting relevant stakeholders to share any information pertinent to the management of the forest area.

8.7.4.3 The announcement may be made by the client or the certification body itself and may be communicated through appropriate channels such as official letters, emails, or public notices on the certification body's website.

8.7.5 Engagement During the Audit Process

8.7.5.1 The certification body may engage with relevant stakeholders to obtain views and verify information concerning legal compliance, forest management operations, and coordination with authorities or other related entities.

8.7.5.2 Consultation methods shall be appropriate to the stakeholder type and may include formal meetings, interviews, or written correspondence.

8.7.5.3 Where required, the certification body shall consult stakeholders individually and maintain confidentiality of the information shared.

8.7.5.4 The certification body shall maintain records of:

a) stakeholders consulted and their organizational affiliation;

b) information and feedback received; and

c) how such information was considered in the certification decision.

8.7.6 Summary of Stakeholder Engagement Process in Summary Audit Reports

8.7.6.1 The summary audit report shall describe the stakeholder engagement process, including key stakeholders consulted, the nature of engagement, and how their input was addressed in the evaluation.

9. The certification body shall ensure that the report does not disclose confidential or sensitive information shared by stakeholders without their prior consent.

9. PROCESS REQUIREMENT

9.1 Pre-certification activities

9.1.1 Application

The certification body shall require the applicant client to provide the following information as part of the application for forest management certification:

a) Desired scope of the certification;

b) Name and address of applicant client, corporate entity (if applicable), and legal status (including legal business registration);

c) Whether it is an individual or a group forest certificate;

d) Location and area proposed for certification;

e) Summary of technical facilities or resources (e.g., chemical storage, depots, maintenance facilities, firefighting facilities, administrative offices, etc.), including their functions, relationships, and any relevant legal obligations. The applicant shall also indicate the distance of such facilities from the base camp and identify any facilities located outside the proposed certification scope but functionally related to the operations;

f) Any relevant information to assess if the application is to be treated as a transfer of certification instead of a new application;

NOTE For applications involving transfer of certification, reference should be made to IAF MD 2 for guidance on required documentation.

g) Declaration on the participation of the applicant client or the legal predecessor in MTCC, PEFC or in another certification system for the purpose of forest management in the last **five years**. This shall include, but not be limited to, suspension, withdrawal, or termination of the certification in the last five years, identified nonconformities, certification decision, justification and any corrective actions that may have been taken and their resolutions;

h) Name of consultant/s engaged for MTCS, PEFC certification implementation purposes, if any.

NOTE 1 The information does not have to be obtained at first contact with the applicant client, but at least before the application review takes place.

NOTE 2 The certification body may require additional information.

i) Declaration on the absence of corrupt practices related to the application for certification;

NOTE 1 The information shall be obtained prior to the application review.

NOTE 2 The certification body may require additional information as necessary.

j) Declaration of working shift (day and night).

9.1.2 Application review

9.1.2.1 Clause 9.1.2.1 of MS ISO/IEC 17021-1:2015 applies.

9.1.2.1.(a) The certification body shall ensure that the information about the applicant organization and its management system is sufficient to develop an audit programme (see 9.1.3);

9.1.2.1.(b) The certification body shall ensure that any known difference in understanding between the certification body and the applicant organization client is resolved;

9.1.2.1.(c) The certification body shall consider applications when all information listed under **9.1.1** has been provided.

NOTE **9.1.2.12, 9.1.2.13, 9.1.2.14** and **9.1.2.15** describe the requirements that the certification body shall follow when the application is a transfer of an existing certificate from one certification body to another and not a new application.

9.1.2.1.1 The certification body shall have a documented procedure for the review of applications.

9.1.2.1.2 The certification body shall ensure that the application review identifies and assesses the complexity and scale of the activities covered by the forest management subject to certification.

9.1.2.1.3 The certification body shall have a documented procedure to ensure that it has the competence and capability to provide certification services to the applicant client.

9.1.2.1.4 The certification body shall refuse to provide certification services if it lacks the competency or capability to do so.

9.1.2.1.5 The certification body shall maintain a record of the justification for the decision to accept or reject an application.

9.1.2.1.6 Prior to acceptance, the certification body shall define criteria for the acceptance of the applicant client.

9.1.2.1.7 The criteria for acceptance shall identify any current or historical engagement in corrupt practices of the applicant client, or any legal predecessor.

NOTE The client shall not have any record of conviction relating to corruption.

9.1.2.1.8 The certification body shall evaluate the applicant client against the criteria, including, when relevant, any legal predecessors, and keep records of the evaluation. The evaluation shall determine the suitability of the applicant client for certification prior to acceptance.

9.1.2.1.9 The certification body shall reject applications where there is evidence of current engagement in corrupt practices.

9.1.2.1.10 In the case of historical engagement in corrupt practices, the certification body shall not accept the application unless there is evidence that the engagement in corrupt practices has stopped and that the applicant client or its legal predecessor is not subject to any ongoing investigation and/or sanctions.

9.1.2.1.11 The certification body shall assess the information provided by the applicant client on its participation, or its legal predecessor's participation, in MTCC, PEFC or in another certification system for the purpose of forest certification. If participation in MTCC, PEFC or another certification system was suspended, withdrawn, or terminated, the certification body shall investigate the commitment and capacity of the applicant client to comply with MTCS certification requirements. If the investigation shows an inability or significant likelihood of failure to comply, the application shall not be further processed until the applicant client has demonstrated that it has the ability and commitment to comply.

9.1.2.1.12 When the certification body determines that the application is to be treated as a transfer of an existing certificate issued by another accredited certification body, the certification body shall operate according to **IAF MD2**.

9.1.2.1.13 In the case of transfer of certification, the certification body shall ensure that any open major nonconformities are closed prior to accepting the transfer of the certificate.

9.1.2.1.14 Transfer of certification is only possible if the accepting certification body is recognised by MTCC for the same system and according to the same accreditation standard.

9.1.2.1.15 The certification body shall communicate to the applicant client the result of the application review in writing. If the application is rejected, the certification body shall provide the justification to the applicant client in writing.

9.1.3 Audit programme

9.1.3.1 The certification body shall develop an audit programme that covers at least one full certification cycle to clearly identify the audit activities required to demonstrate that the client's MTCS management system fulfils the requirements for certification to the selected standard(s).

9.1.3.2 The audit programme for the certification cycle shall cover the complete management system requirements and shall be maintained as documented information.

9.1.3.3 The certification body shall confirm the audit programme with the client. The certification body shall ensure that the client formally consents to the proposed audit methodology and agrees to the audit programme.

9.1.3.4 The audit programme for the initial certification shall include a two-stage initial audit, surveillance audits in the first to fourth year following the certification decision, and a recertification audit in the fifth year prior to expiration of certification. The certification cycle shall not exceed **five years**.

NOTE 1 The first five-year certification cycle begins with the certification decision. Subsequent cycles begin with the recertification decision (see 9.6.3.2.3).

NOTE 2 Annex E of MS ISO/IEC 17021-1:2015 applies.

NOTE 3 The following list contains additional items that can be considered when developing or revising an audit programme, determining the audit scope and developing the audit plan.

- complaints received by the certification body about the client;
- combined, integrated or joint audit;
- changes to the certification requirements;
- changes to legal requirements;
- changes to accreditation requirements;
- organizational performance data (e.g. nonconformity levels, compliance gap, key performance indicators data);
- relevant interested parties' concerns.

9.1.3.5 When defining the audit programme and any subsequent adjustments, the certification body shall consider, as applicable, the information and the results of the application review, the size of the client operations, the demonstrated level of management system effectiveness and the information from prior audits.

NOTE Guidance for preparing the audit programme is provided by ISO 19011.

9.1.3.6 Where the client operates shifts, the activities that take place during shift working shall be considered when developing the audit programme and audit plans.

9.1.3.7 The certification body shall identify season-specific activities and ensure that these are covered within the **five-year** audit cycle.

Example: Season-specific activities are, e.g., forest establishment, seeding and planting or forest fire reduction and related site preparation activities, or inventory that may only happen at a certain season.

9.1.3.8 The certification body shall include in each audit (surveillance audits and initial and recertification audits) an assessment of any requirements that cover the following areas as listed in MTCS ST 1002 and 1003, as appropriate:

a) forest conversion and requirements related to degraded forest,

b) maintenance, conservation, or enhancement of biodiversity and significantly high carbon stock,

c) requirements related to ecologically important forest areas,

d) compliance with the requirements of fundamental ILO conventions as reflected in Malaysian employment, industrial relations and other relevant laws,

e) legal compliance obligations,

f) Indigenous peoples' rights, customary and traditional rights related to the forest land,

g) health, safety and working conditions.

9.1.3.9 Where the certification body considers that feedback is critical to assess the client's compliance with certification requirements that may impact Affected Stakeholders, such as those related to human rights, local communities, customary and traditional rights related to forest land, and health, safety and working conditions, or any other requirements, the certification body shall seek feedback from Affected Stakeholders.

9.1.3.10 Clause 9.1.3.3 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about surveillance audits and their schedules.

9.1.3.11 Clause 9.1.3.4 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about responsibly using another certification body's audit work – collecting proof, adjusting the audit plan, and ensuring corrective actions are completed.

9.1.4 Determining audit time

9.1.4.1 The certification body shall have documented procedures for determining audit time based on the following requirements:

a) area covered by the certificate and changes to the certified area;

b) forest types, locations, silviculture, high conservation value areas (HCVA), environmentally sensitive area (ESA), ecosystem services and geography;

c) number of participants, size and structure;

d) number and location of affected stakeholders;

e) number of effective full-time workers (including contractors and subcontractors);

f) number and location of offices, depots, workshops, visitors' facilities, fire towers and/or other infrastructure that is fundamental to the management of the forest;

g) any outsourcing of any activities included in the scope of the forest management standard;

h) season-specific activities and working shifts;

i) other issues such as surrounding transport, roads, and sale of forest products, if applicable;

j) management system, including complaints resolution process, the effectiveness of the client's internal monitoring, internal audit and review processes;

k) the results of any prior audits/non-conformities, including those of client's management systems

l) risk indicators and results from the risk assessment as per **5.4**.

m) geolocation of the forest management unit and potential checks using remote sensing tools to identify risk for deforestation or degradation within the area.

9.1.4.2 For each client the certification body shall determine the time needed to plan and accomplish an effective audit of the client's forest management system.

9.1.4.3 In determining the audit time, the certification body shall consider, among other things, the following aspects:

a) the requirements of the MTCS standard;

b) complexity of the client operations and the management system;

c) technological and regulatory context;

d) the results of any prior audits;

e) size and number of sites, their geographical locations and multi-site considerations;

f) the risks associated with the processes or activities of the client;

g) whether audits are combined, joint or integrated.

NOTE 1 Time spent travelling to and from audited sites is not included in the calculation of the duration of the audit days.

NOTE 2 The certification body can use the guidelines established in ISO/IEC TS 17023 for determining the duration of management system audit when developing and documenting these procedures.

9.1.4.4 The duration of the audit and its justification shall be recorded.

9.1.4.5 The time spent by any team member that is not assigned as an auditor (i.e. technical experts, translators, interpreters, observers and auditors-in-training) shall not count in the above established duration of the audit.

NOTE The use of translators and interpreters can necessitate additional time.

9.1.4.6 The certification body shall have a procedure to calculate audit time as defined in this standard. The minimum requirement for calculation of audit time is as **Table 1** and **Table 2** below. Any increment from the minimum audit duration must be justified and documented.

NOTE Table 1 and 2 has been developed to provide sufficient time under normal circumstances for certification bodies to adequately carry out auditing of the certified forest area against the certification standard for natural forest management and plantation forest management under the MTCS. Additional man-day(s) may be required for special circumstances and for conducting post audit follow-up activities, such as verification on major non-conformities raised or addressing of any contentious stakeholder issues.

9.1.4.7 The certification body shall determine the audit time, and the justification for the determination shall be maintained as documented information.

9.1.4.8 The certification body may determine the allocation and distribution of audit man-days based on operational planning and audit execution requirements, provided that the total minimum audit man-days specified in Table 1 and Table 2 are fully complied with. The certification body may adjust the combination of number of auditors and audit days (including redistribution of audit activities across team members and time periods), provided that:

a) the total minimum man-days are not reduced,

b) the requirements in Clauses **9.1.4.6** and **9.1.4.7** are fulfilled,

c) any adjustment is justified and documented as part of audit planning records.

Table 1: Minimum Manday(s) for Forest Management Unit Certification

FMU / Hectares	Mandays			
	Stage 1 Audit	Stage 2 Audit	Surveillance Audit	Recertification Audit
Pahang, Perak	4	20	12	20
Johor, Kedah, Terengganu, Kelantan,	4	15	12	15
Negeri Sembilan, Selangor	3	12	9	12
Melaka, Perlis, Pulau Pinang	2	9	6	6
Wilayah Persekutuan	2	9	6	6
East Malaysia (<10,000 ha)	2	6	6	6
East Malaysia (10,001 – 50,000 ha)	3	12	9	12
East Malaysia (50,001 – 100,000 ha)	3	15	12	15
East Malaysia (>100,000 ha)	4	20	15	20

Table 2: Minimum Manday(s) for Forest Plantation Management Unit Certification

FPMU / Hectares	Mandays			
	Stage 1 Audit	Stage 2 Audit	Surveillance Audit	Recertification Audit
Less than 5,000 Ha	2	6	6	6
5,001 < 10,000 Ha	3	9	9	9
10,001 < 50,000 Ha	4	15	15	15
More than 50,000 Ha	4	15	15	15

9.1.5 Sampling

9.1.5.1 The certification body shall develop a sampling plan that considers the risk assessment results.

NOTE Guidance on sampling methodologies for auditing management systems is given in ISO 19011:2018, Annex A.

9.1.5.2 Where multi-site sampling is used for the audit of a client's management system covering the same activity in various geographical locations, the certification body shall develop a sampling programme to ensure proper audit of the management system. The rationale for the sampling plan shall be documented for each client.

NOTE Where there are multiple sites not covering the same activity such sampling is not appropriate.

9.1.6 Multiple management system standards

When certification to multiple management system standards is being provided by the certification body, the planning for the audit shall ensure adequate on-site auditing to provide confidence in the certification. Clause 9.1.6 of MS ISO/IEC 17021-1:2015 applies.

9.2 Planning audits

9.2.1 Determining audit objectives, scope and criteria

9.2.1.1 Clause 9.2.1.1 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause defines certification body responsibility to establish audit objectives, scope, criteria, and any changes in consultation with the client.

9.2.1.2 Clause 9.2.1.2 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about the certification body ensuring that audit objectives cover conformity, compliance capability, effectiveness, and potential improvements of the client's management system.

9.2.1.3 The certification body shall clearly define the extent and boundaries of the audit scope such as participants, sites, organizational units, activities and processes to be audited. Where the initial or recertification process consists of more than one audit (e.g. covering different sites), the scope of an individual audit may not cover the full certification scope, but the totality of audits shall be consistent with the scope in the certification document.

9.2.1.4 The certification body shall plan the tools and audit techniques that will be used during the audit. It shall be clearly defined for which purpose the tools and techniques are used and which requirements are covered by which tools and techniques, if applicable.

9.2.1.5 The certification body shall consider the following criteria when defining the scope:

a) **Representation:** the client's operations and processes shall be randomly but representatively considered. The certification body shall determine the processes that it considers important to be evaluated. The effectiveness of these processes shall be reflected in the audit report.

b) **Protection:** areas with high impact on the achievement of the objectives of the forest management standard and identified ecologically important forest areas shall be considered.

c) **Correction:** high risk areas and areas with previously identified nonconformities shall be considered

d) **Prevention:** the areas to be audited shall be determined by the certification body after its risk assessment.

e) **Social/community aspect:** Impacts of forest management operations on local communities, indigenous peoples, and other stakeholders, including evidence of stakeholder engagement, Free, Prior and Informed Consent (FPIC), benefit-sharing arrangements, and measures to mitigate adverse social impacts, shall be considered.

9.2.2 Audit team selection and assignments

9.2.2.1 General

9.2.2.1.1 The certification body shall have documented procedures for selecting and appointing the audit team, including the audit team leader, technical experts, observers, auditor-in-training and others as necessary, taking into account the resources and competence needed to achieve the objectives of the audit and requirements for impartiality. If there is only one auditor, the auditor shall have the competence to perform the duties of an audit team leader applicable for that audit. The audit team shall have the totality of the competences identified by the certification body as set out in **9.1.2.3** for the audit.

9.2.2.1.1.(a) The certification body shall ensure that the audit team consists of individuals who collectively have all the required competencies for the scope of the audit and comprise auditor(s) fulfilling the requirements defined set out in **Annex A & D of ISO 17021-1**.

9.2.2.1.1.(b) The certification body shall have documented procedures according to their accreditation requirements for selecting and appointing the audit team, including the audit team leader. The certification body shall ensure that the requirements of MS ISO/IEC 19011 for audit team leader are satisfied

9.2.2.1.1.(c) The certification body shall consider gender balance within the audit team.

9.2.2.1.1.(d) Based on the stakeholder mapping conducted, the certification body shall consider auditor(s) with appropriate knowledge and skills relevant to the needs of the stakeholders.

NOTE An example of certified areas with multiple indigenous communities and/or NTFP (Non-Timber Forest Products) harvesting should consider auditor(s) with in-depth knowledge on sociology, anthropology, humanities or gender studies.

9.2.2.1.2 Clause 9.2.2.1.2 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about considerations in deciding the size and composition of the audit team.

9.2.2.1.3 Clause 9.2.2.1.3 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about supplementing knowledge and skills of audit team with external personnel.

9.2.2.1.4 Clause 9.2.2.1.4 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about participation of auditors-in-training.

9.2.2.1.5 Clause 9.2.2.1.5 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about assignment of responsibilities by audit leader to audit team.

9.2.2.2 Observers, technical experts and guides

9.2.2.2.1 Observers

The presence and justification of observers during an audit activity shall be agreed to by the certification body and client prior to the conduct of the audit. The audit team shall ensure that observers do not unduly influence or interfere in the audit process or outcome of the audit.

NOTE The client is committed to provide access during the certification process to observers from the Department of Standards Malaysia, MTCC, and PEFC Council, upon request to the certification body. (refer to 5.1.2.2)

9.2.2.2.2 Technical experts

a) The certification body may engage technical experts to support the audit team. Technical experts shall be independent of the client, and their names, qualifications and affiliations shall be included in the audit report.

b) The role of technical experts during an audit activity shall be agreed to by the certification body and client prior to the conduct of the audit. A technical expert shall not act as an auditor in the audit team. The technical experts shall be accompanied by an auditor. (Source: MS ISO/IEC 17021-1:2015, 9.2.2.2.2)

NOTE The technical experts can provide advice to the audit team for the preparation, planning or audit.

c) Technical experts shall have undergone training on the standard for natural forest management or plantation forest management recognised by MTCC or the technical experts shall provide objective evidence demonstrating that a satisfactory level of knowledge relevant to forest management, or related fields, has been achieved.

d) Technical experts shall have a minimum of **10 years work experience** in forestry or in the fields related to forest management, such as environmental sciences, ecology, botany, zoology, sociology and/or anthropology, agriculture, forest/agriculture engineering and forest/agriculture economics.

e) The certification body shall ensure that any potential conflict of interest is declared and managed.

f) The certification body shall ensure that technical experts report to the audit team leader, only operate under their scope, do not make certification decisions, and do not create findings.

9.2.2.2.3 Guides

Each auditor shall be accompanied by a guide, unless otherwise agreed to by the audit team leader and the client. Guide(s) are assigned to the audit team to facilitate the audit. The audit team shall ensure that guides do not influence or interfere in the audit process or outcome of the audit.

NOTE 1 The responsibilities of a guide can include:

a) establishing contacts and timing for interviews;

b) arranging visits to specific parts of the site or organization;

c) ensuring that rules concerning site safety and security procedures are known and respected by the audit team members;

d) witnessing the audit on behalf of the client;

e) providing clarification or information as requested by an auditor.

NOTE 2 Where appropriate, the auditee can also act as the guide.

9.2.2.2.4 Translators and interpreters

a) Translators and interpreters used in the audit shall be independent of the client.

b) In cases where independent translators and/or interpreters are not available, the names of the translators and their links with the client shall be included in the audit report.

c) The certification body shall make sure that any potential conflict of interest is managed.

9.2.3 Audit plan

9.2.3.1 The certification body shall have documented procedures to establish a risk-based audit plan for each audit and selected participant. identified in the audit programme. The audit plan shall provide the basis for agreement to conduct and schedule the audit activities.

NOTE It is not expected that a certification body will develop an audit plan for each audit at the time that the audit programme is developed. (source ISO 9.2.3.1 Note)

9.2.3.2 Clause 9.2.3.2 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about preparing the audit plan.

9.2.3.2(a) The certification body shall consider existing complaints and substantiated concerns when planning the audit. (PEFC ST 1004:2024 7.2.2.2)

9.2.3.3 Clause 9.2.3.3 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about communication of audit team tasks.

9.2.3.4 The audit plan with the audit dates shall be communicated **at least ten days** in advance and agreed upon before the audit with the client.

NOTE Guidance for preparing the audit plan is provided by ISO 19011:2018, clause 6.3.2.

9.2.3.5 Clause 9.2.3.5 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about providing information about audit team members to the client**.**

9.2.3.5.(a) The certification body shall define the timelines for the submission of the audit report by the certification body to the client for confirmation of the findings.

NOTE The certification body may increase the timelines for submission of the audit report in circumstances where more time is needed to assess fully the information that has come to hand during an audit. In such circumstances, the certification body shall advise the client accordingly and provide written justification for the additional time. The certification body shall note any such change in the summary audit report.

9.2.4 Remote audits

9.2.4.1 The certification body may use, where appropriate, ICT methods to conduct remote audits for:

a. stage 1 of the initial certification,

b. special audits,

c. closing meeting of stage 2 audit when applicable.

Example: Non-field parts of Stage 2 of the initial audit or recertification audit are the closing meeting, closure of nonconformities or administrative work.

NOTE 1 For the implementation of remote audits for Stage 1, certification bodies shall inform and obtain approval from MTCC, including providing reasonable justification for conducting the audit remotely. Approval shall be at the discretion of MTCC.

NOTE 2 Remote audits may be conducted for special audits, except for short-notice audits.

9.2.4.2 Audits may include ICT methods beyond requirement **9.2.4.1** when exceptional circumstances do not allow the auditors to conduct an on-site visit of the client.

NOTE Exceptional circumstances include restrictions because of national or local rules or health risks.

9.2.4.3 The certification body shall have documented procedures for conducting remote audits or parts of audits remotely using ICT, which includes, as a minimum:

a. criteria and indicators to assess the appropriateness of the use of ICT

b. risks associated with its use and how they may impact audit effectiveness

c. available technology and how it will be used

d. eligibility criteria of the client (e.g., accessibility of digital files, access to documented management system)

e. client capacities

9.2.4.4 The certification body shall conduct an assessment of the risks and opportunities associated with the use of ICT and the justification of their use. The certification body shall maintain documented information on this assessment.

9.2.4.5 Certification processes may include ICT when:

a. The effectiveness and/or efficiency of the audit can be increased with ICT while maintaining the integrity of the audit/assessment process.

b. The certification body can justify that the audit techniques used deliver sufficient confidence in the client's compliance with the certification criteria.

c. The certification body's assessment as per **9.2.4.4**, according to its procedure to conduct remote audits as per **9.2.4.3**, results in a low risk when conducting the audit or part of the audit remotely.

d. The client has a centrally controlled management system accessible remotely and provides the certification body with the necessary records to conduct the audit or parts to the audit remotely.

9.2.4.6 The certification body shall ensure that auditors using ICT have been provided with appropriate training and are qualified for the use of ICT.

9.2.4.7 The certification body shall seek confirmation of acceptance from the client prior to the use of ICT during the audit.

9.2.4.8 Prior to the audit, the certification body shall define the ICT to be used and ensure its efficiency and effectiveness through testing and any other appropriate means.

9.3 Initial certification

9.3.1 Initial certification audit

9.3.1.1 The initial certification audit of a management system shall be conducted in two stages: **stage 1 and stage 2**.

9.3.1.2 Stage 1 audit

9.3.1.2.1 The Stage 1 audit has the function of a document and “readiness” review, and the client is informed of any “on site” activities during Stage 1. Audit planning shall ensure that the objectives of Stage 1 can be met and the client shall be informed of the plan.

9.3.1.2.2 Clause 9.3.1.2.2 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause lists the objectives of Stage 1 audit.

9.3.1.2.2.(a) In accordance with the objectives of clause 9.3.1.2.2, the minimum scope of the Stage 1 audit for the MTCS management system shall include:

a) Confirming the scope and objective of the certification audit.

b) Confirming the participants, locations, and activities covered by the sustainable forest management system.

c) Auditing the client’s forest management documentation.

d) Evaluation of any forest management area specific conditions, as applicable.

e) Evaluating the client's procedures for internal audits and management system integrity and the effectiveness of their implementation.

f) Determining the conformity of the client's procedures for using the PEFC trademarks and using the PEFC endorsed certification system trademarks, if applicable.

g) Evaluating the client's identification of affected stakeholders, their needs and expectations, and how those are considered within the forest management, and consider feedback received from affected stakeholders during the public notification of the audit and evaluate its relevance.

h) Determining risks to be considered in the Stage 2 audit.

i) Finalising the audit plan for the Stage 2 audit.

9.3.1.2.3 Clause 9.3.1.2.3 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about communicating to client Stage 1 audit outcome and concerns about Stage 2 audit.

9.3.1.2.4 Clause 9.3.1.2.4 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about setting the interval to allow for Stage 1 audit concern resolution and planning adjustments and repeating Stage 1 if major changes occur and remind the client that Stage 2 depends on Stage 1 results.

9.3.1.2.5 The Stage 1 audit may be conducted remotely using ICT, according to **9.2.4**.

9.3.1.3 Stage 2 audit

The purpose of Stage 2 is to evaluate the implementation, including effectiveness, of the client's management system. The audit plan for the Stage 2 audit shall be adapted based on any substantiated concerns and the findings from the review conducted in the Stage 1 audit.

9.3.1.3.1 The certification body shall assess the client's implementation of the system requirements, including its forest management system, processes, and procedures. The Stage 2 audit shall include an in-the-forest assessment of the client's forest management activities.

9.3.1.3.2 Where appropriate, the certification body may conduct closing meeting of the Stage 2 audit remotely using ICT, in accordance with **9.2.4.**

NOTE Significant risks to online closing meetings should be considered such as evidence gaps with difficulties in presenting or reviewing evidence, acknowledgement risks when there is no physical signature or immediate written confirmation with subsequent disputes, miscommunication when there is no common understanding of what happened during the audit.

9.3.1.3.3 Clause 9.3.1.3 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause lists what shall be included in Stage 2 audit.

9.3.1.4 Initial certification audit conclusions

The audit team shall analyse all information and audit evidence gathered during **Stage 1 and Stage 2** to review the audit findings and agree on the audit conclusions. (Source: MS ISO/IEC 17021-1:2015, 9.3.1.4)

9.4 Conducting audits

9.4.1 General

Clause 9.4.1 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause means that the certification body must have a defined on-site (including ICT) audit process that includes opening and closing meetings.

9.4.2 Conducting opening meetings

Clause 9.4.2 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about how to conduct opening meetings.

9.4.3 Communication during the audit

Clause 9.4.3 of MS ISO/IEC 17021-1:2015 applies

NOTE The clauses in this section are about establishing mandatory, ongoing communication throughout the audit, both within the audit team and externally with the client and certification body.

9.4.4 Obtaining and verifying information

Clause 9.4.4 of MS ISO/IEC 17021-1:2015 applies

NOTE The clauses of this section mean that during the audit, the team must obtain and verify information relevant to the objectives, scope, and criteria (including interfaces) through appropriate sampling to create audit evidence.

9.4.5 Identifying and recording audit findings

Clause 9.4.5 of MS ISO/IEC 17021-1:2015 applies

NOTE The clauses in this section are about establishing a rigorous process for documenting audit findings to support a certification decision.

9.4.6 Preparing audit conclusions

Clause 9.4.6 of MS ISO/IEC 17021-1:2015 applies

NOTE The clauses in this section mean that, under the direction of the audit team leader and before the closing meeting, the audit team must finalize all audit results and plan the next steps.

9.4.7 Conducting closing meetings

9.4.7.5 Clause 9.4.7.1 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about conducting a formal closing meeting to present audit conclusions, certification recommendations, and agreed timelines for addressing nonconformities.

9.4.7.1.(a) Where appropriate, the certification body may conduct closing meeting remotely using ICT, in accordance with **9.2.4**.

9.4.7.1.(b) The audit team leader shall conduct a closing meeting with the certification management and senior management of the client to present the audit findings, and any recommendations related to continued certification. The list of attendees in this meeting shall be recorded.

9.4.7.1.(c) The audit team leader shall ensure that the client is able to understand the conclusions and especially all the nonconformities found.

9.4.7.6 Clause 9.4.7.2 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about advising the client on what the client and certification body need to do.

9.4.7.7 Clause 9.4.7.3 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about how both parties shall resolve differences in interpreting the audit findings and further actions.

9.4.8 Audit report

9.4.8.5 The certification body shall provide an Initial Audit Report to the client, summarizing audit findings and formally documenting the Closing Meeting. The audit team may identify opportunities for improvement but shall not recommend specific solutions. Ownership of the audit report shall be maintained by the certification body. (Source: developed from MS ISO/IEC 17021-1:2015, 9.4.8.1)

9.4.8.1.(a) The initial audit report shall be issued within **1 week** after the audit, unless there are exceptional circumstances, in which case it may be extended by another week.

9.4.8.1.(b) The client shall submit a corrective action plan, including any corrections already made, within one month of the audit or as arranged by the certification body, for approval by the certification body. (Refer Clause **9.4.9.4**)

9.4.8.1.(c) Major nonconformities shall be resolved within **3 months** of the audit (refer Clause **9.4.10.4**). Minor nonconformities shall be resolved before the next audit (Refer Clause **9.4.10.6**)

9.4.8.1.(d) The certification body shall issue the Final Audit Report within **3 months** after the audit, to the client and MTCC, unless there are exceptional circumstances, in which case it may be extended by another month.

9.4.8.1.(e) The certification body shall issue the summary of the Final Audit Report (refer Clause 9.4.8.4) within:

i. four and a half months after the audit if there are any major nonconformities.
ii. two and a half months after the audit if there are only minor nonconformities or observations.

9.4.8.6 Clause 9.4.8.2 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about the report contents with a list of eighteen content requirements

9.4.8.7 Clause 9.4.8.3 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause relates to making conclusion statements about the forest management system.

9.4.8.8 <u>Summary of audit report</u>

9.4.8.8.1 In addition to the audit report, the certification body shall prepare a summary of the audit report.

9.4.8.8.2 The summary audit report shall include, as a minimum, the following information:

a) Name and description of the certification body, the client's name and description, and the report's date;

b) Number of hectares at the time of the audit;

c) Description of the certified area;

d) Audit scope, objectives, and process, including standard/s and applied certification criteria, a summary of risk assessment, and if remote technology is used, technology and justification for the use;

e) Summary of the audit plan, including dates, stakeholder engagement process, locations and activities assessed, audit duration (split by proportion spent on-site and remotely – where relevant) and number of participants on the audit team, its qualifications and experience;

f) Audit results:

   i. summary of findings demonstrating conformity or nonconformity;

   ii. brief description of any major nonconformities and verification of the effectiveness of the actions taken to address the nonconformities;

   iii. brief description of minor nonconformities;

   iv. evaluation of the effectiveness of the action taken to address any minor nonconformities in previous audit reports; and

   v. recommended certification decision.

9.4.8.8.3 The summary audit report shall not include confidential data.

9.4.8.8.4 The certification body shall provide a copy of the summary of audit report to the client, and MTCC. Where the summary report is not in the English language, the certification body shall provide, upon request, an English version of the report.

9.4.8.8.5 The summary audit report shall be made publicly available on the certification body's website and MTCC database (which is also externally accessible through the PEFC website).

9.4.9 Cause analysis of nonconformities

Clause 9.4.9 of MS ISO/IEC 17021-1:2015 applies

NOTE This clause requires the client to identify the root cause of nonconformities and implement corrective actions to prevent recurrence within a defined time.

9.4.9.1 The certification body shall classify nonconformities identified during the audit as major and minor.

9.4.9.2 The certification body shall require the client to:

a) determine the root cause of the nonconformity;

b) develop a corrective action plan to address the identified cause;

c) specify a timeframe for completion; and

d) assign responsibilities for the implementation of the action plan.

9.4.9.3 Before the action plan is implemented, the certification body shall assess the action plan provided by the client, including the timeframe and personnel responsible. As part of the assessment, the certification body shall verify that the action plan adequately addresses the nonconformities.

9.4.9.4 When an action plan is rejected, the certification body **shall explain why** and allow the client to review and re-submit it.

9.4.10 Effectiveness of corrections and corrective actions

Clause 9.4.10 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about the certification body to review and verify the client's corrections and corrective actions, record supporting evidence, and inform the client of the results, including whether further audit or evidence is required.

9.4.10.1 The certification body shall evaluate the effectiveness of corrective action(s) for all nonconformities identified in audits prior to closing the nonconformities.

9.4.10.2 The certification body **shall** verify major nonconformities on-site unless verification can be undertaken using ICT. The certification body shall justify and document why verification can be undertaken through ICT.

9.4.10.3 The time to complete the corrective action(s) for major nonconformities identified in audits and their verification by the certification body shall follow the rules of the certification body but not exceed three months.

9.4.10.4 If specific natural conditions or extraordinary circumstances do not allow the implementation of corrective actions within the timeframes described in 9.4.10.3, the certification body may give an exemption. The maximum period of **12 months**, and the justification shall be documented.

Example: Extraordinary circumstances could include a pandemic situation, civil conflict, lack of security, or a natural disaster.

9.4.10.5 The certification body shall verify the effectiveness of corrective action(s) for minor nonconformities no later than the next audit.

9.4.10.6 Where the actions taken to address a major nonconformity have not effectively addressed the issue within the time frame agreed with the certification body, the certification body shall either suspend or withdraw the certification, as appropriate.

9.4.10.7 The certification body shall have procedures for immediate suspension or withdrawal of the certification in cases of identification of non-reversible nonconformities or in case of intentional corrupt or fraudulent activities by the client.

NOTE 1 Non-reversible nonconformities are deliberate, serious, and significant major nonconformities that cannot be remedied in a reasonable time frame.

NOTE 2 Fraudulent activities include infringement of legislation.

9.5 Certification decision

9.5.1 General

9.5.1.1 Clause 9.5.1.1 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about certification decisions being made by competent personnel independent from those who performed the audits.

9.5.1.2 Clause 9.5.1.2 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about certification decisions being made by individuals employed by, or legally bound to, the certification body or an entity under its organizational control (ownership, board majority, or documented authority).

9.5.1.3 Clause 9.5.1.3 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about personnel under organizational control shall meet the same MS ISO/IEC 17021-1 requirements as certification body staff.

9.5.1.4 Clause 9.5.1.4 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about recording certification decisions.

9.5.1.5 Before granting initial certification and recertification, the certification body shall:

a) review, accept and verify the correction and corrective actions for any major non-conformities; and
b) review and accept the plan for correction and corrective actions for minor non-conformities.

9.5.2 Actions prior to making a decision

Clause 9.5.2 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause requires the certification body to review audit information and corrective actions to ensure acceptability before making certification decisions.

9.5.3 Information for granting initial certification

9.5.3.1 Clause 9.5.3.1 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about audit teams providing sufficient information for certification decisions.

9.5.3.2 Clause 9.5.3.2 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause says that if major nonconformities are not corrected within 6 months of stage 2, a new stage 2 audit is required before certification.

9.5.3.3 Clause 9.5.3.3 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is for the certification body to have a process to obtain sufficient information for its decision on certification transfers – clause 7.1.2.15 refers to IAF MD2.

9.5.4 Information for granting recertification

9.5.4.1 Clause 9.5.4 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about certification renewal decisions being based on recertification audit results, system performance review, and client complaints.

9.5.5 Certification status

9.5.5.1 The certification body shall define the status of the certification as:

a) Valid

b) Suspended

c) Withdrawn

d) Terminated

e) Expired

NOTE Additionally, when a national or regional forest management standard or certification system loses PEFC endorsement or the endorsement is suspended, the PEFC Council considers any certificates issued against the standard or system as not PEFC recognised. The status is correspondingly updated on the PEFC website and clients affected by the suspension or termination are no longer allowed to make PEFC claims or use the PEFC trademarks in any way.

9.5.5.2 If certification is terminated, suspended, or withdrawn, or the PEFC Council suspends or terminates the endorsement of the certification system, the certification body shall inform the client that any further use of the PEFC trademarks and claims is not allowed. In case of suspension, the certification body shall monitor whether the client is in compliance.

9.6 Maintaining certification

9.6.1 General

Clause 9.6.1 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause says that the certification body may maintain a client's certification based solely on the audit team leader's positive conclusion, without requiring an independent review. However, any major nonconformity or risk of suspension or withdrawal must be reported for assessment by competent personnel not involved in the audit, and those personnel must also monitor surveillance activities and auditor reporting to ensure the certification process remains effective.

9.6.2 Surveillance activities

9.6.2.1 General

9.6.2.1.1 Clause 9.6.2.1.1 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause requires certification bodies to design surveillance audits that regularly cover representative areas of the management system and adapt to changes in the client or its system.

9.6.2.1.2 Clause 9.6.2.1.2 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about surveillance activities to include on-site audits to verify the client's management system meets the certification standard.

9.6.2.1.2.(a) Surveillance audits shall be carried out at least annually. The certification body shall carry out at least four surveillance audits before the certificate's expiry date.

NOTE 1 Annually means once every twelve months, plus or minus three months.

NOTE 2 If the certification is valid for less than five years, the number of surveillance audits can be reduced accordingly.

9.6.2.1.2.(b) In justified circumstances, the frequency of surveillance audits may be increased by the certification body according to the level of overall risk related to the profile of the client and the results of previous audits.

9.6.2.2 Surveillance audit

Clause 9.6.2.2 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about ensuring surveillance audits, though not full system audits, are planned with other activities to confirm the client's management system continues to meet requirements between recertification.

9.6.2.2.(a) Parts of the surveillance audit or the full surveillance audit, where appropriate, may be conducted remotely using ICT in accordance with **9.2.4** if:

a) no major nonconformity was raised during the previous audit

b) minor nonconformity/ies can be verified remotely, and

c) the client has a centrally controlled management system accessible remotely and provides the certification body with all the records required to conduct the audit

9.6.2.3 The certification body shall not carry out more than two consecutive full surveillance audits using completely remote means.

9.6.3 Recertification

9.6.3.1 Recertification audit planning

9.6.3.1.1 Clause 9.6.3.1.1 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about ensuring recertification audits confirm the management system's ongoing conformity, effectiveness, and relevance, and are conducted in time to renew certification before expiry.

9.6.3.1.2 Clause 9.6.3.1.2 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about what the recertification shall include.

9.6.3.1.3 Clause 9.6.3.1.3 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause requires Stage 1 audit for significant changes to the management system.

9.6.3.2 Recertification audit

9.6.3.2.1 Clause 9.6.3.2.1 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about ensuring the recertification audit, through an on-site review, confirms the management system's overall effectiveness, continued relevance, commitment to improvement, and achievement of intended objectives.

9.6.3.2.2 Clause 9.6.3.2.2 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about defining time limits for correcting major nonconformities, before certification expiry.

9.6.3.2.3 Clause 9.6.3.2.3 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about aligning certificate dates, allowing the new expiry to follow the old one if recertification is completed before expiry, with the issue date set after the recertification decision.

9.6.3.2.4 Clause 9.6.3.2.4 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause requires that if recertification or verification of major corrective actions is not completed before expiry, the certification cannot be extended and the client must be informed of the consequences.

9.6.3.2.5 Clause 9.6.3.2.5of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about restoring expired certification within six months if pending recertification activities are completed, otherwise requiring a Stage 2 audit, with certificate dates aligned to the prior cycle.

9.6.4 Special audits

9.6.4.(a) The certification body may conduct different types of special audits, according to the requirements of this chapter.

9.6.4.(b) The full special audit, or certain components of the special audit, such as the opening and closing meetings, or closure of minor nonconformities and administrative processes, may take place remotely, as per 9.2.4. The audit plan shall identify which components of the audit can be effectively conducted remotely.

9.6.4.1 Expanding scope

Clause 9.6.4.1 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about requiring the certification body to review scope-expansion applications and decide necessary audit activities, which may be combined with a surveillance audit.

9.6.4.1.(a) The certification body may conduct expanding scope audits when a request for scope extension is made by the client. Scope expansion requires an assessment to decide whether the expansion can be granted.

NOTE Expanding scope audits may happen where there is a significant change to the defined certified forest area. An expansion of scope may happen, for example, to accommodate new forest types or a significant change in the forest management.

9.6.4.2 Short notice audit

Clause 9.6.4.2 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about allowing short-notice or unannounced audits to address complaints, changes, or suspensions, with conditions communicated in advance and extra care taken in assigning audit teams.

9.6.4.2.1 Unannounced or short-notice audits

9.6.4.2.1.(a) Unannounced or short-notice audits may take place when the certification body has a substantiated concern that the client is knowingly breaching a requirement in the standard.

9.6.4.2.2 The certification body may suspend or withdraw a certificate if the client does not accept an unannounced or short-notice audit without justified circumstances.

9.6.4.2.3 The certification body shall define the conditions under which it carries out unannounced or short-notice audits and inform the client accordingly.

9.6.4.2.4 The conditions shall include the investigation of substantiated concerns and other reasons.

9.6.5 Suspending, withdrawing or reducing the scope of certification

9.6.5.1 Clause 9.6.5.1 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about documented procedures for the certification body to suspend, withdraw or reduce the scope of certification.

9.6.5.2 Clause 9.6.5.2 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about requiring suspension of certification when the client's system fails to meet requirements, audits are not allowed, or the client requests it.

9.6.5.3 Clause 9.6.5.3 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about the temporary invalidity of the management system under suspension.

9.6.5.4 Clause 9.6.5.4 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about restoring certification once suspension issues are resolved or withdrawing/reducing it if not resolved in time.

9.6.5.5 Clause 9.6.5.5 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about reducing the certification scope to exclude areas that persistently or seriously fail to meet requirements.

9.7 Appeals

9.7.1 The certification body shall have a documented process whereby clients can appeal its decisions, and it shall receive, evaluate, and decide on such appeals.

NOTE The term appeal is defined in ISO 17000:2020 and the appeal procedure as per MS ISO/IEC 17021-1.

9.7.2 Clause 9.7.2 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about the certification body being responsible for the entire appeals-handling process with impartiality controls.

9.7.2.(a) The certification body shall make publicly available its appeal procedure, including clear timelines.

9.7.3 Clause 9.7.3 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about not having discriminatory actions against the appellant.

9.7.4 Clause 9.7.4 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about requiring a structured appeals process that records, investigates, and ensures corrective actions are taken.

9.7.5 Clause 9.7.5 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about the certification body's responsibility for information validity.

9.7.6 Clause 9.7.6 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about the certification body feedback to the appellant.

9.7.7 Clause 9.7.7 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about the appeal decision being made by independent persons.

9.7.8 Clause 9.7.8 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about formally informing the appellant of the process conclusion.

9.8 Complaints

9.8.1 The certification body shall be responsible for all decisions at all levels of the complaints handling process. (Source MS ISO/IEC 17021-1:2015, 9.8.1).

9.8.1.(a) The certification body shall have a documented complaints process for any person or organisation to raise complaints related to the certification process.

9.8.1.(b) The certification body shall make its complaints process publicly available, including clear timelines.

9.8.1.(c) This complaints process shall include a mechanism for stakeholders to report instances of potential misrepresentation or corruption.

9.8.2 Submission, investigation and decision on complaints shall not result in any discriminatory actions against the complainant. (Source MS ISO/IEC 17021-1:2015, 9.8.2).

9.8.3 Upon receipt of a complaint, the certification body shall confirm whether the complaint relates to certification activities that it is responsible for and, if so, shall deal with it. If the complaint relates to a certified client, then examination of the complaint shall consider the effectiveness of the certified management system. (Source MS ISO/IEC 17021-1:2015, 9.8.3)

9.8.3.(a) The certification body shall inform the MTCC within **seven days** of validating the complaint. The certification body shall also inform the client when appropriate.

9.8.4 Any valid complaint about a certified client shall also be referred by the certification body to the certified client in question at an appropriate time. (Source MS ISO/IEC 17021-1:2015, 9.8.4)

9.8.4.(a) The certification body shall provide MTCC (and the PEFC Council, when appropriate, and upon request to MTCC), according to request, any information of their investigation of a substantiated concern received against a client.

9.8.5 The certification body shall have a documented process to receive, evaluate and make decisions on complaints. This process shall be subject to requirements for confidentiality, as it relates to the complainant and to the subject of the complaint. (Source MS ISO/IEC 17021-1:2015, 9.8.5)

9.8.6 The complaints-handling process shall include at least the following elements and methods:

a) an outline of the process for receiving, validating, investigating the complaint, and for deciding what actions need to be taken in response to it;

b) tracking and recording complaints, including actions undertaken in response to them;

c) ensuring that any appropriate correction and corrective action are taken.

NOTE ISO 10002 provides guidance for complaints handling. (Source MS ISO/IEC 17021-1:2015, 9.8.6)

9.8.7 The certification body receiving the complaint shall be responsible for gathering and verifying all necessary information to validate the complaint. (Source MS ISO/IEC 17021-1:2015, 9.8.7)

9.8.8 Whenever possible, the certification body shall acknowledge receipt of the complaint and shall provide the complainant with progress reports and the result of the complaint. (Source MS ISO/IEC 17021-1:2015, 9.8.8)

9.8.8.(a) On request by the MTCC, the certification body shall provide the details of the investigation, including the results related to a substantiated concern and complaint about a client, within **seven days** of the request, which would include.

a) identification of the appellant/complainant (subject to disclosure)

b) identification of the client, including certificate number (if group certification, identification of the participant/s affected by the complaint)

c) description

d) subject of the complaint

e) summary of the complaint handling process

f) requirement not complied with

g) evidence

h) outcome/resolution of the complaint

On request, the information shall also be provided to the PEFC Council.

9.8.9 The decision to be communicated to the complainant shall be made by, or reviewed and approved by, individual(s) not previously involved in the subject of the complaint. (Source MS ISO/IEC 17021-1:2015, 9.8.9)

9.8.10 Whenever possible, the certification body shall give formal notice of the end of the complaints-handling process to the complainant. (Source MS ISO/IEC 17021-1:2015, 9.8.10)

9.8.10 (a) The certification body shall inform the complainant about its investigations, the corresponding results and, when necessary, the action to be taken by each party.

9.8.11 The certification body shall determine, together with the certified client and the complainant, whether and, if so to what extent, the subject of the complaint and its resolution shall be made public. (Source MS ISO/IEC 17021-1:2015, 9.8.11)

9.9 Client records

9.9.1 Clause 9.9.1 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about the certification body keeping all pre-certification, certification and post-certification records of clients and applicants.

9.9.2 Clause 9.9.2 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause provides a list of eleven types of records.

9.9.3 Clause 9.9.3 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about confidentiality and security of client and applicant records

9.9.4 Clause 9.9.4 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about documented policy and procedures for records retention.

10 MANAGEMENT SYSTEM REQUIREMENTS FOR CERTIFICATION BODIES

10.1 Options

On request, the certification body shall provide to MTCC any information necessary for PEFC monitoring activities, including, but not limited to, management of risks of conflict of interest or impartiality and certification body rules and procedures for identifying and dealing with non-compliance by clients. The certification body shall establish, document, implement and maintain a management system that is capable of supporting and demonstrating the consistent achievement of the requirements of this part of MS ISO/IEC 17021-1. In addition to meeting the requirements of Clauses 5 to 9, the certification body shall implement a management system in accordance with either:

a) general management system requirements (see 10.2); or

b) management system requirements in accordance with ISO 9001 (refer to 10.3). (Source: MS ISO/IEC 17021-1, 10.1)

10.2 Option A: General management system requirements

10.2.1 General

Clause 10.2.1 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about documenting of MS ISO/IEC 17021-1:2015 requirements, made accessible to relevant personnel.

10.2.2 Management system manual

Clause 10.2.2 of MS ISO/IEC 17021-1:2015 applies

NOTE This clause is about the documenting of MS ISO/IEC 17021-1:2015 requirements, made accessible to relevant personnel.

10.2.3 Control of documents

Clause 10.2.3 of MS ISO/IEC 17021-1:2015 applies

NOTE This clause is about requiring the certification body to have procedures for controlling documents—ensuring they are approved, updated, identifiable, accessible, and preventing use of obsolete versions.

10.2.4 Control of records

Clause 10.2.4 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about requiring the certification body to control and retain records properly, ensuring secure storage, retrieval, legal compliance, and confidentiality.

10.2.5 Management review

Clause 10.2.5 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about requiring top management to conduct annual reviews of the certification body's management system, using inputs like audits, feedback, risks, and complaints, and producing outputs such as improvements, resource decisions, and policy updates.

10.2.6 Internal audits

Clause 10.2.6 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about requiring the certification body to conduct, by competent auditors, regularly planned, independent internal audits – to verify compliance with MS ISO/IEC 17021-1, ensure effective management system implementation, act on findings, and identify improvements.

10.2.7 Corrective actions

Clause 10.2.7 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about requiring the certification body to have procedures for identifying, correcting, and preventing nonconformities, with corrective actions recorded, reviewed, and matched to the severity of the problem.

10.2.8 MTCS supplementary requirements

10.2.8.1 The certification body shall have a system in place to maintain knowledge of and track changes in local, national, and international legislation on forest management applicable to its clients.

NOTE A list of applicable legislation can be found in MTCS ST 1002 verifiers.

10.2.8.2 The certification body shall provide to MTCC, upon request, any information necessary for PEFC monitoring activities, including, but not limited to, management of risks of conflict of interest or impartiality and certification body rules and procedures for identifying and dealing with non-compliance by clients.

NOTE Refer to MS ISO/IEC 17021-1, clause 5.2.

10.2.8.3 In addition to the complaints and appeals mechanisms, the certification body shall conduct monitoring activities to identify and mitigate misrepresentation or corruption.

10.2.8.4 The certification body shall protect the confidentiality and safety of Affected Stakeholders or any other person providing information in relation to MTCS certification, such as complaints and appeals (refer clause 8.4.11 of this document).

10.2.8.5 On request, the certification body shall provide a summary of the results of its annual internal audits, limited to the performance of MTCS certification, to MTCC.

10.3 Option B: Management system requirements in accordance with ISO 9001

10.3.1 General

Clause 10.3.1 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about establishing and maintaining a management system that supports consistent compliance with certification requirements.

10.3.2 Scope

Clause 10.3.2 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about ensuring the management system covers the design and development of certification services.

10.3.3 Customer focus

Clause 10.3.3 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about considering the needs of all interested parties while maintaining the credibility of certification services.

10.3.4 Management review

Clause 10.3.4 of MS ISO/IEC 17021-1:2015 applies.

NOTE This clause is about including appeals, complaints, and impartiality in the management review process.

ANNEX A

(Normative)

Required knowledge and skills

A.1 General

A.1.1 The certification body shall establish and maintain processes to ensure that personnel involved in certification activities possess appropriate knowledge and skills relevant to forest management systems certification. Personnel engaged in certification activities shall, as a minimum, meet the applicable competence requirements specified in Annex A of MS ISO/IEC 17021-1:2015.

A.1.2 For the purpose of certification under the MTCS Scheme, specifically for forest management certification, the additional competence criteria set out in **Table A.1.2** shall apply as the minimum requirements for personnel to be considered competent to perform relevant certification functions. The knowledge and skill requirements specified in **Table A.1.2** are further explained in the text following the table and are referenced by the corresponding numbers shown in parentheses.

A.1.2 - Table of knowledge and skills

	Certification functions	
Knowledge and skills	**Auditing and leading the audit team**	**Reviewing audit reports and making certification decisions**
Competence as required by ISO	X (see A.1.1)	X (see A.1.1)
Education for certification activities	X (see A.2.1)	X (see A.2.1)
MTCC forest management training	X (see A.2.2)	X (see A.2.2)
Knowledge of PEFC Sustainable Forest Management	X (see A.2.3)	X (see A.2.3)
Working experience	X (see A.2.4)	
Auditor training	X (see A.2.5)	
Maintenance of the qualification	X (see A.3)	X (see A.4)

A.2 Competence requirements for management systems auditors

A.2.1 Education for certification activities

The certification body shall ensure that those performing certification activities have the knowledge corresponding to at least a tertiary education.

A.2.1.(a) If such knowledge is self-taught and not acquired by tertiary education, the certification body shall have records of evaluating and confirming the person of having such knowledge.

A.2.1.(b) If such knowledge, acquired by tertiary education or self-taught, is not related to forestry, the certification body shall ensure the person has taken formal forestry related courses.

NOTE Tertiary education, also referred to as third stage, third level, and post-secondary education, is the educational level following the completion of a school providing a secondary education. Tertiary education can be obtained, among others, at universities, technical schools, or colleges.

A.2.2 MTCC forest management training

The certification body shall ensure that personnel involved in the management and performance of audits and other certification activities for the MTCS forest management system have successfully completed the required MTCC endorsed training courses before they start their auditing activities.

NOTE The MTCC website provides further information on the required courses (www.mtcc.com.my)

A.2.3 PEFC Knowledge Areas Supporting Auditor Competence

The certification body shall ensure that personnel involved in the management and performance of audits and other certification activities for the MTCS forest management system demonstrate the ability to apply knowledge and skills in areas identified in A.1.2.

A.2.4 Working experience for auditors

The certification body shall ensure that auditors have a minimum of **three years** of full-time professional experience that may include but not limited to:

Level 1 – Direct Forestry Work

Hands on, operational experience in forest environments in areas such as silviculture, harvesting, forest inventory, reforestation, on site forest management planning and implementation.

Provides auditors with practical understanding of forest operations, ecological impacts, and compliance with forestry regulations.

Level 2 – Forest Products & Services Industry

Work in industries directly linked to forests and their outputs such as timber processing, pulp and paper, non-timber forest products, supply chain management of forest products.

Builds knowledge of industrial practices, sustainability requirements, and chain of custody issues.

Level 3 — Environmental & Natural Resource Management

Broader sectoral experience in managing natural resources or environmental systems such as conservation projects, watershed management, biodiversity monitoring, and environmental compliance roles in plantations or agriculture.

Strengthens systems thinking, risk assessment, and sustainability auditing skills beyond forestry alone.

Level 4 — Other Management Systems

Experience in auditing or managing other recognized management systems such as ISO 9001 (Quality), ISO 14001 (Environmental), ISO 45001 (Occupational Health & Safety), internal auditing, compliance, or certification roles in non-forestry industries.

		Education			
	Work experience requirements for audit team members	**Forestry related**		**Forestry related**	
	Area of experience	**Formal Education**	**Self-taught**	**Formal Education**	**Self-taught**
1	Forestry	3	3	4	4
2	Related industry	4	4	5	5
3	Environment/natural resource management	5	5	6	6
4	Other management system	6	6	7	7

	Requires formal forestry related course

A.2.5 Auditor training course

A.2.5 (a) The certification body shall ensure that auditors have successfully completed at least 40 hours of a lead auditor training course based on ISO 19011 in any one of the following management systems:

i. ISO 14001 – Environmental Management Systems (EMS);
ii. ISO 45001 – Occupational, Health and Safety Management Systems (OH&SMS);
iii. ISO 9001 – Quality Management System (QMS); or
iv. Integrated Management System (IMS).

A.2.5 (b) The initial competence evaluation of an auditor shall include the ability to apply required knowledge and skills during audits, as determined by a competent evaluator observing the auditor conducting an audit.

A.2.5 (c) For the first qualification of an auditor, the certification body shall ensure that the auditor has performed, as auditor-in-training, at least 40 hours of forest management or equivalent audits (e.g., trees outside the forest, ISO 9001, 14001 or 45001 auditing experience in the forestry or related sector, biodiversity, natural resources management) under the leadership of a qualified audit team leader within the last year.

NOTE 1 The 40-hour period as auditor-in-training should cover a combination of different types of audits (initial, surveillance and recertification) with the same client or different clients.

NOTE 2 "Within the last year" refer to the past 12 month.

A.3 Maintenance of the qualification as an auditor

A.3.1 Continuous Professional Development

A.3.1 (a) To maintain the auditor qualification, the certification body shall ensure that qualified auditors participate in a MTCS forest management transition training endorsed by MTCC whenever a new version of the forest management standard(s) they are qualified to audit, or the standards with requirements for SFM certification bodies, is published.

A.3.1 (b) The certification body shall ensure that such transition training is successfully completed before the auditor conducts audits against the revised standard.

A.3.1 (c) The certification body shall ensure that auditors undertake at least 45 hours of continuous professional development (CPD) by:

i. Structured learning such as training courses, workshops, seminars, and certifications. One hour of structured learning is equivalent to one hour of CPD.
ii. Unstructured learning such as reading professional publications, attending webinars, or participating in professional discussions. Unstructured learning is matched to structured learning by time equivalence plus evidence of relevance and reflection.

NOTE: For example, reading PEFC ST 1003 for 2 hours might be logged as 1–2 CPD hours if records of what is learnt and how it is applied on the job is produced.

A.3.2 Audit Experience

A.3.2.(a) To maintain the auditor qualification, the certification body shall ensure that the auditor has performed a minimum of 40 hours of forest management or equivalent audits (e.g. trees outside the forest, ISO 9001, 14001 or 45001 auditing experience in the forestry or related sector, biodiversity, natural resources management) per year.

A.3.2.(b) The certification body shall periodically evaluate the performance of the auditors on site. The frequency of the on-site evaluation shall be based on the need determined from all the monitoring information available. An evaluation will have to be conducted at least once in a certification cycle (5 years).

A.3.2.(c) In exceptional circumstances, such as statutory leave, long-term illness, or lack of opportunities to provide certification services, auditors unable to comply with 7.2.9.1.2(a) shall perform 20 hours of forest management audits under the supervision of a qualified auditor within two years, or undergo a formal evaluation of competencies by the certification body prior to the auditor taking back auditing activities.

A.4.1 Continuous Professional Development

A.4.1.(a) To maintain the reviewer or certification decision maker qualification, the certification body shall ensure that the qualified reviewer or certification decision maker participates in a MTCS forest management transition training endorsed by MTCC whenever a new version of the MTCS standard(s) is published.

A.4.1.(b) The certification body shall ensure that such transition training is successfully completed before the reviewer or certification decision maker conducts their certification activities against the revised standard.

A.4.1.(c) The certification body shall ensure that reviewers and certification decision makers undertake at least 45 hours of continuous professional development (CPD) by:

i. Structured learning such as training courses, workshops, seminars, and certifications. One hour of structured learning is equivalent to one hour of CPD.

ii. Unstructured learning such as reading professional publications, attending webinars, or participating in professional discussions. Unstructured learning is matched to structured learning by time equivalence plus evidence of relevance and reflection.

NOTE: For example, reading PEFC ST 1003 for 2 hours might be logged as 1 CPD hour if records of what is learnt and how it is applied on the job is produced.

A.4.2 Audit Experience for reviewer or certification decision maker

A.4.2 (a) To maintain the reviewer or certification decision maker qualification, the certification body shall ensure that the qualified reviewer or certification decision maker has participated as an observer in forest management or equivalent audits (e.g. trees outside the forest, ISO 9001, 14001 or 45001 auditing experience in the forestry or related sector, biodiversity, natural resources management) covering at least 16 hours every two years, and includes part office assessment, part field assessment, and a closing meeting. **NOTE**: The observation may take place remotely using ICT.

A.4.2 (b) In exceptional circumstances, such as statutory leave, long-term illness, or lack of opportunities to provide certification services, reviewers and certification decision makers, unable to comply with 7.2.9.2.2(a) shall perform 20 hours of forest management audits under the supervision of a qualified auditor within two years, or undergo a formal evaluation of competencies by the certification body prior to the reviewer or certification decision maker resumes certification activities.

Appendix 1 (normative): Group Forest Management Certification

1. Introduction

This appendix includes complementary requirements to those on the main body of this standard, to be implemented by certification bodies operating group certification. This Appendix shall be implemented together with the main text of the standard. The objective of these complementary requirements is to ensure that the audit provides adequate confidence in the conformity of the group certification client's forest management with the forest management standard, across all participants, and that the audit is practical and feasible in both economic and operative terms.

2. Legal and contractual matters

2.1 Certification agreement

2.1.1 The certification agreement shall allow the certification body to carry out the certification activities for all participants of the group certification.

3. Information requirements

3.1 Certification documents

3.1.1 Certificate

3.1.1.1 For group certification, the certification body shall issue one single certificate with the name and address of the group entity of the client. The certificate shall include a reference to the MTCC database or the PEFC database for the information relating to the participants covered by the certificate. The scope of other references on the certificate shall make clear that the scope of the management system covers all participants in the list.

Note MTCC and PEFC databases are available from the PEFC International database and MTCC website.

3.1.1.2 The certification body shall have access to the list of all participants, including their contact details, identification of their forest property and its/their size(s), and any other information as required by MTCC or PEFC council, which the group entity maintains. This information shall also be accessible to the MTCC and PEFC council.

3.1.1.3 Where a sub-certificate is issued to the participants, it shall contain the same scope, or a sub-scope of that scope, and include a clear reference to the main certificate. The sub-certificate shall include a statement saying, "the validity of this sub-certificate depends on the validity of the main certificate, which shall be verified in the MTCC and PEFC databases". In cases where the sub-certificate also includes a sub-certificate number, it shall be linked to the main certificate number and be included in the certificate.

4. Process requirements

4.1 Pre-certification activities

4.1.1 General

4.1.1.1 The certification body shall provide information to the client about the eligibility criteria and applicable requirements for group certification, before starting the audit process.

NOTE Eligibility criteria for the group organisation, including definitions, are included in MTCS ST 1003, *Group Forest Management Certification – Requirements*, as implemented in the MTCS Certification System. In addition to general eligibility criteria, MTCS ST 1003, *Group Forest Management Certification – Requirements*, as implemented in the MTCS Certification System, contains requirements concerning functions and responsibilities of the group entity and the participants of a group certification model.

4.1.2 Application review

4.1.2.1 In addition to the name and address of the applicant client, corporate entity (if applicable), and legal status (including legal business registration) (as per requirement 9.1.1), for a group forest certificate, the certification body shall require the applicant client to provide the following information as part of the application: number of participants, summary of their forest area, location and access to the documented information where the register of participants is maintained, is also required.

4.1.2.2 The certification body shall identify the group entity of the client that is its contractual partner and has full responsibility for the performance of the applicant client.

4.1.2.3 If any of the eligibility criteria for the group certification are not met, the certification body shall reject the application (if it is an initial audit) or suspend the certificate (if it is a surveillance or recertification audit).

4.2 Planning

4.2.1 Audit programme

4.2.1.1 The certification body shall have documented procedures for group certification.

4.2.1.2 The certification body shall establish the way the certification body satisfies itself, inter alia, that the forest management requirements are applied to all the participants and that the management system certification is effectively implemented by all the participants and ensures that the criteria in the forest management standard are met.

4.2.2 Determining audit time

4.2.2.1 The **certification body** shall be able to demonstrate its justification for the time spent on group certification audits in terms of its overall policy for allocation of audit time and as determined by the **MTCS**.

4.3 Sampling

4.3.1 General

4.3.1.1 The certification body shall have procedures for the selection of participants in the audit programme/plans. As a minimum, these procedures shall include:

a. determination of sample categories
b. determination of the sample size
c. selection of the participants

4.3.2 Determination of the sample size

4.3.2.1 Generally, the size of the sample to be audited individually should be:

For initial and recertification audits, the square root of the number of the participants to be visited during the internal audits, rounded to the upper whole number.

$$y = \sqrt{x}$$

y = number of **participants** to be visited during the external audit

x = total number of **participants** visited during the internal audit

For surveillance audits: the square root of the number of the **participants** to be visited during the internal audit, reduced by a factor 0.5 and rounded to the upper whole number.

$$y = 0.5 \sqrt{x}$$

y = number of **participants** to be visited during the external audit

x = total number of **participants** visited on the internal audit

Note The number of **participants** refers to the minimum number of **participants** to be visited according to MTCS ST 1003, Group Forest Management Certification – Requirements.

4.3.2.2 The size of the sample for external audits can be adapted by taking into account one or more of the following indicators:

a. results of a risk assessment. In this case deviations of sample sizes in case of low or high risk for individual categories shall be defined

b. results of internal audits or previous certification audits

c. quality/level of confidence of the internal monitoring programme

d. use of technologies allowing the gathering of information concerning specific requirements

Note Such technologies may include the use of remote sensing that allows compliance statements for specific requirements of a sustainability standard.

e. based on other means of gathering information about activities on the ground

4.3.2.3 The calculated sample shall be distributed between the categories established by MTCS certification system.

4.3.2.4 When appropriate, the certification body shall increase its sampling frequency according to results from previous internal and external audits.

4.3.2.5 Selection of participants

4.3.2.6 The MTCS certification system shall define criteria for the selection of participants based on risk.

Note The risk indicators could be the largest areas, biodiversity values, geology, soil type, forest type, species, ecologically important forest areas, etc.

4.3.2.7 The sampling method shall include random selection. Random selection shall represent at least **25%** of the sample.

4.3.2.8 The participants selected for the audit through the sampling shall vary from year to year, unless specific circumstances require some of the participants to be audited in consecutive audits (e.g., size of the forest area).

4.3.2.9 In selecting the **participants**, the **certification body** shall select a sample of **participants** that have undergone internal auditing during the current certification cycle of five years, in order to be able to inspect the system stability, and a sample of **participants** that **have** not undergone the internal audit.

Note Requirements for **group certification** and internal audits are described in MTCS ST 1003, Group Forest Management Certification - Requirements and the corresponding national and regional adaption of this standard.

4.4 Conducting audits

4.4.1 Cause analysis of non-conformities

4.4.1.1 When nonconformities are found at any individual participant, either through the client's internal auditing or through the certification body's audit, an investigation shall take place to determine whether the other participants may be affected.

4.4.1.2 The certification body shall require the client to conduct a root cause analysis to review the nonconformities to determine if there is a risk of a forest management system deficiency applicable to all participants.

4.4.1.3 If risks of a forest management system deficiency applicable to all **participants** are identified, the certification **body** shall require the **client** to implement corrective actions at both **group entity** and **individual participant** levels.

4.4.1.4 If, during the audit, the **certification body** identifies a nonconformity in one or more participants that may lead to a systemic failure, the nonconformity shall be raised at the group level.

4.4.1.5 If the number of nonconformities in individual participants identified during the audit may signify a systematic problem with the group's internal management system, nonconformities shall be issued to the whole group.

4.4.1.6 It shall not be admissible that, to overcome the obstacle raised by the existence of a non-conformity in one single participant, the client seeks to exclude from the scope the "problematic" **participant** during the certification process.

Appendix 2 (normative): Accreditations accepted by MTCC

1. Forest management or product certification shall be carried out by conformity assessment bodies who are accredited by accreditation bodies that are recognized by the International Accreditation Forum (IAF) by virtue of these accreditation bodies being signatory members of their regional accreditation bodies, such as the Asia Pacific Accreditation Cooperation, who are signatories of the Multilateral Recognition Arrangement of IAF.

2. Malaysia's National Accreditation Body (NAB), **Department of Standard Malaysia**, is a founding signatory to the Asia Pacific Accreditation Cooperation formed, by the amalgamation of the Pacific Accreditation Cooperation and the Asia Pacific Laboratory Accreditation Cooperation, of which the NAB was also a founding signatory, in 2019, where the members are signatories to its Mutual Recognition Arrangement.

3. Among the thirteen categories of **Department of Standard Malaysia** scope is the accreditation of Conformity Assessment Bodies for MS ISO/IEC 17021-1 that is endorsed by PEFC.

4. The Department of Standard Malaysia shall affirm the PEFC endorsed forest management standard/s and, when applicable, group certification standard/s, against which the conformity assessment body is accredited, including the version and the year of the standard the accreditation covers.

5. The Department of Standard Malaysia shall specify MS ISO/IEC 17021-1 as the basis of the conformity assessment body's accreditation and shall periodically verify the performance of the conformity assessment body by assessing the certification body, consulting with stakeholders, directly or via competent third parties.

6. On request, the accreditation certificate shall be available in English.

Appendix 3 (normative): MTCC notification of certification bodies (Requirements are not applicable to the accreditation of the certification body)

1. MTCC shall notify or has notified certification bodies that the certification body:

    a) Shall have a valid accreditation according to Appendix 2 of this document.

    b) Shall provide MTCC with information on granted certifications as required by MTCC.

    c) Shall pay a PEFC notification fee to MTCC.

2. Notification conditions shall not discriminate against certification bodies or create trade barriers.

3. Notification contracts shall include any necessary clauses to cover obligations and responsibilities regarding confidentiality and data use.

4. To ensure the independence of certification bodies, the notification contract shall only cover:

    a) administrative conditions (e.g., communication of the certification body with MTCC, transfer of information, etc.).

    b) financial conditions (fees imposed on certified entities).

    c) compliance with requirements for certification bodies verified through accreditation as described in this standard

5. Notification contracts shall include any necessary clauses to cover obligations and responsibilities regarding confidentiality and data use.

Appendix 4 (informative): List of forest management related legislation applicable to client organisations

Applicable local, national, or international legislation on forest management includes legislation, legal obligations, requirements, regulations, codes and nationally ratified international treaties, conventions and agreements codes covering and/or regulating:

- land tenure rights, including customary rights as well as management rights, obtained according to the legally prescribed procedures;
- anti-corruption legislation, including bribery & fraud;
- the issuing of rights and licences according to the legally prescribed procedure, specifying legally gazetted boundaries;
- legal business registration, obtained according to the legally prescribed procedure;
- concession licences and ensuring that licences only cover legally gazetted areas, obtained according to the legally prescribed procedure;
- management planning, including conducting forest inventories, having a forest management plan and related planning and monitoring, including approval by respective authorities;
- harvesting permits and/or licences, or other legal documents required for specific harvesting operations, obtained according to the legally prescribed procedure prior to the implementation of forest harvesting activities;
- forest harvesting specific fees such as royalties, payment of stumpage fees and other volume-based fees, as well as land area taxes or fees, based on correct classification of quantities, qualities and species;
- SST and other taxes (including income and profit tax) that apply to the material being sold, including selling material as growing forest (standing stock sales);
- harvesting techniques and technology including the timing of harvest, selective cutting, shelter wood regeneration, clear felling, transport of timber from felling participants and seasonal limitations;
- protected areas and protected, rare or endangered species and their habitats and potential habitats, including identification of protected areas;
- environmental impact assessment in connection with harvesting, acceptable levels of damage and disturbance of soil resources, the establishment of buffer zones (e.g., along watercourses, open areas, breeding participants), maintenance of retained trees on felling

participants, seasonal limitations on harvesting, and environmental requirements for forest machinery;

- personal protection equipment for persons involved in harvesting activities, use of safe felling and transport practice, establishment of protection zones around harvesting participants, and safety requirements to machinery used, and safety requirements in relation to chemical usage;
- employment of personnel involved in harvesting activities, including contracts and working permits, obligatory insurances, certificates of competence and other training requirements, and payment of social and income taxes;
- minimum working age and minimum age for personnel involved in hazardous work, legislation against forced and compulsory labour and discrimination and legislation allowing for freedom of association;
- customary rights relevant to forest harvesting activities, including sharing of benefits, “free prior and informed consent” in connection with transfer of forest management rights and customary rights to the organisation in charge of the harvesting operation;
- rights of Indigenous people as far as it’s related to forestry activities;
- classification of harvested material is in terms of species, quantities, and qualities in connection with trade and transport;
- trading permits and transport documents that accompany the transport of wood from forest operations, offshore trading and transfer pricing;
- CITES permits;
- export/import licences, and product classification related to customs (codes, quantities, qualities, and species);
- due diligence/due care procedures; and
- disposal of hazardous waste; use of forest chemicals (herbicides/pesticides); training/licensing for chemical applicators; and water quality.

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