

**NATIONAL VOLUNTARY FOREST CERTIFICATION SYSTEM STANDARD**

---

**PROCEDURE FOR ATTESTATION  
OF THE AUDITOR  
(Second edition)**



**Association National Voluntary Forest Certification System**  
5, Starokozacka Str, 44049 Dnipro, Ukraine  
tel. +380975565335  
Email: [info@pefcukraine.com](mailto:info@pefcukraine.com)  
Website: [www.woodcertification.com.ua](http://www.woodcertification.com.ua)

### **Copyright Notice**

© Association National Voluntary Forest Certification System

This document of Association National Voluntary Forest Certification System is copyright-protected. The document is freely available from the Association National Voluntary Forest Certification System website or upon request.

No part of the document covered by the copyright may be changed or amended. It must not be reproduced or copied in any form or by any means for commercial purposes without the permission of Association National Voluntary Forest Certification System.

The official versions of the document are Ukrainian and English, completely authentic in content. In case of any doubt about the language interpretation, the English version is decisive.

**Name of the Document:** Procedure for Attestation of the Auditors

**Title of the Document:** UA SFM ST 07:2020 (Second edition)

**First edition approved by:** Council of the Association National Voluntary Forest Certification System **Date:** 24.06.2020

**Second edition approved by:** Council of the Association National Voluntary Forest Certification System **Date:** 25.02.2021

**Published on:** 01.03.2021

**Entry into force:** 01.03.2021

## Contents

Introduction.....	IV
1 Scope.....	1
2 Normative References .....	1
3 Terms and Definitions .....	1
4 General Provisions.....	2
4.1 Objectives of Auditor Attestation .....	2
4.2 Requirements for Auditor Attestation.....	3
4.3 Subjects of Attestation .....	3
4.4 Attestation Criteria .....	3
4.5 Attestation Scope.....	3
5 Auditor Attestation Procedure .....	4
5.1 Auditor Attestation.....	4
5.2 Monitoring of Auditors' Activities.....	7
5.3 Applicants' Appeal.....	8
6 Auditor Reattestation: .....	8
7 Expanding or Narrowing, Suspending or Terminating the Attestation .....	9
7.1 Expansion of attestation.....	9
7.2 Narrowing of Attestation .....	9
7.3 Suspension or Termination of Attestation .....	9
Appendix 1 (obligatory) .....	11
Form of Summary Certificate of a Candidate Auditor .....	11

## **Introduction**

Attestation (competency assessment) is carried out to ensure confidence in auditors by means of confirming their competence and independence in rendering certification services, provide an environment for mutual acknowledgment of different auditors' performance in the same sphere.

This standard is intended to be applied by the Center for preparation and attestation of experts-auditors and auditors engaging in certification work.

The document of competency acknowledgment is the certificate of competency issued within National Voluntary Forest Certification System (hereinafter referred to as NVFCS) and registered in its Inventory.

This second edition from the date of publication cancels and replaces the first edition UA SFM ST 07. The second edition has minor technical amendments relating to PEFC Endorsement process of National Voluntary Forest Certification System.

## 1 Scope

1.1 This standard sets objectives, rules and procedure for training and attestation of auditors of National Voluntary Forest Certification System (hereinafter referred to as NVFCS).

1.2 This standard is designed to be applied by:

a) the Center for preparation and attestation of experts-auditors during auditor attestation and monitoring of their activity;

b) candidate auditors and auditors during attestation and further activity in accordance with attestation scope in NVFCS.

1.3 This standard is used jointly with other NVFCS documents.

## 2 Normative References

2.1 This Standard uses references to the following documents:

ISO 9000, Quality management systems – Fundamentals and vocabulary.

ISO 19011, Guidelines for auditing management systems.

PEFC ST 2003, Requirements for Certification Bodies operating Certification against the PEFC International Chain of Custody Standard.

UA SFM TD 01, Regulations for National Voluntary Forest Certification System

UA SFM GD 01, Inventory Conduct Procedure for National Voluntary Forest Certification System.

UA SFM ST 04, Procedure for Managing Complaints and Appeals.

UA SFM ST 05, Requirements for Certification Bodies operating Certification against the Forest Management Standard.

## 3 Terms and Definitions

This standard applies terms and definitions in accordance with ISO 9000 Quality management systems – Fundamentals and vocabulary and ISO 19011 Guidelines for auditing management systems, as well as the following terms with corresponding definitions:

3.1 **Attestation Commission:** Commission authorized by NVFCS that attests auditors.

3.2 **Auditor attestation:** Assessment of conformity serving as a formal acknowledgment of an auditor's competence to perform specific certification tasks within NVFCS.

3.3 **Auditor:** An individual conducting audit.

Note: NVFCS auditor is a person having a certificate of competency to audit forest management and/or chain of custody and registered as an auditor in the NVFCS Inventory.

**3.4 Applicant (for attestation):** An individual who has applied to NVFCS for auditor attestation.

**3.5 Monitoring of auditors' activities:** Control assessment of conformity with a view to establish that an auditor remains eligible for attestation.

**3.6 Attestation criteria:** Requirements made to the applicant auditor by the Center for preparation and attestation of experts-auditors.

**3.7 Attestation scope:** Specific scope of activity of an auditor for forest management and/or chain of custody assessment for which attestation is requested or provided.

**3.8 Termination of attestation:** Termination of attestation for the entire attestation scope.

**3.9 Reattestation:** Attestation for renewal of attestation cycle.

**3.10 Attestation maintenance:** Confirming attestation extension in a certain attestation scope:

**3.11 Provision of attestation:** Awarding accreditation in a certain attestation scope.

**3.12 Suspension of attestation:** A temporary limit for the entire or part of attestation scope.

**3.13 Expansion of attestation:** Inclusion of additional activities on forest management/chain of custody assessment into an attestation scope.

**3.14 Decision on attestation:** Decision on providing, maintaining, expanding, reducing, suspending or terminating the attestation.

**3.15 Auditor's certificate of competency:** A formal document confirming attestation of an applicant in a certain attestation scope.

**3.16 Reduction of attestation:** Termination of a part of attestation scope.

**3.17 Auditor attestation scheme:** Rules and processes associated with auditor attestation to which similar requirements are applied.

## **4 General Provisions**

### **4.1 Objectives of Auditor Attestation**

4.1.1 Auditor attestation in NVFCS is conducted and carried out to achieve the following objectives:

- a) ensuring reliability of certification results in NVFCS;
- b) determining the level of competence and establishing an auditor's adequacy for the position;

c) protection of applicants for certification from an incompetent and unscrupulous specialist.

#### **4.2 Requirements for Auditor Attestation**

4.2.1 Auditor attestation work is carried out by the Center for training and attestation of experts-auditors and the Attestation Commission in accordance with UA SFM ST 05.

4.2.2 The attestation scope is determined by the applicant with the approval of the chairman of the Attestation Commission.

#### **4.3 Subjects of Attestation**

4.3.1 Applicants and auditors of NVFCS are the subjects of attestation.

Note: Attestation is conducted once in three years.

#### **4.4 Attestation Criteria**

4.4.1 Attestation criteria of auditors and requirements for them are set by the NVFCS Governing Body, the Association National Voluntary Forest Certification System (hereinafter referred to as the Association NVFCS, the Association) according to UA SFM ST 05 and / or PEFC ST 2003.

4.4.2 A certified auditor shall:

a) comply with the relevant requirements of this standard and UA SFM ST 05 and / or PEFC ST 2003;

b) create necessary conditions for the Center for preparation and attestation of experts-auditors to monitor the auditor's activities, re-attest and make decisions on applications;

c) declare his attestation only in respect of the activities included in the attestation scope;

d) not use his attestation in a way that may undermine the credibility of the Center for preparation and attestation of experts-auditors or of NVFCS as a whole;

e) not make statements about his attestation that could mislead the service consumers;

f) not make any statements that contain a reference to attestation after its suspension or termination, return all the documents required by the Center for preparation and attestation of experts-auditors.

#### **4.5 Attestation Scope**

4.5.1 Auditors are attested in the following lines of activity:

a) forest management certification;

- b) chain of custody certification;
- c) forest management and chain of custody certification.

4.5.2 An auditor is attested only for clearly defined activities which can be objectively assessed by the auditor.

4.5.3 The attestation scope is indicated in the auditor's certificate of competency.

## **5 Auditor Attestation Procedure**

### **5.1 Auditor Attestation**

5.1.1 The following attestation schemes are used to assess and confirm the competence of applicants as per the attestation criteria:

- a) scheme 1 - assessment of the applicant's competence based on the results of document review and monitoring of the auditors' activities;
- b) scheme 2 - assessment of the applicant's competence based on the results of the interview and review of submitted documents, as well as monitoring of the auditors' activities.

5.1.2 Auditor attestation includes the following stages:

- a) submission of an application for attestation by the applicant;
- b) decision-making on the application and concluding an attestation contract;
- c) forming the attestation commission and drawing up the attestation programme;
- d) interview: in person or remote (if necessary);
- e) analysis of attestation materials and decision-making on attestation of the applicant (or on refusal to attest);
- f) drawing up, registration and issuance of a certificate of competency to the applicant;
- g) monitoring of auditors' activities.

Each subsequent stage of the attestation work is performed subject to a positive outcome of the previous stage.

5.1.3 The applicant submits the following information together with the application to the Center for preparation and attestation of experts-auditors:

- a) a summary certificate of a candidate auditor (Appendix 1);
- b) a copy of the document on graduation from a higher educational institution;
- c) a copy of the certificate of special training of an auditor;
- d) reports confirming practical skills of the auditor and knowledge of the certification rules and procedures, of undertaking:

–four internships for four organisations as a trainee auditor of chain of custody under the leadership of a qualified auditor, including at least two PEFC chain of custody audits during attestation as a chain of custody auditor;



- four internships for four organisations for a total of at least 12 days as a forest management trainee auditor during the attestation as a forest management auditor;
- two internships as a PEFC forest management auditor during the last year after the completion of specialized training programs during attestation as a forest management lead auditor.

Notes:

1 The number of chain of custody audits as a trainee auditor can be reduced to two PEFC chain of custody audits for auditors qualified for chain of custody standards, ISO 9001 or ISO 14001 in the sectors related to forest and/or wood products. The applicant for attestation shall provide a certificate from the certification body confirming such qualifications, witnessed by the head of the organisation and the seal.

2 A qualified PEFC chain of custody auditor shall be considered as already meeting the minimum working experience required.

e) a copy of the work record book or other documents confirming the length of service;

f) character reference-submission signed by the head of the certification body, which is prepared at least 10 days before the attestation and contains a comprehensive assessment of: adequacy the auditor's professional training, his personal qualities, competence, attitude to work and fulfilment of his obligations, performance indicators for the past period;

g) auditor's statement of his disagreement with the character reference-submission (if necessary);

h) a copy of the bank transfer order to transfer a one-time fee.

5.1.4 The Center for preparation and attestation of experts-auditors registers the application, considers it and the attached materials for compliance with the established requirements to the content and adequacy of information and decides on organisation of attestation work.

5.1.5 In case of negative outcome, the Center for preparation and attestation of experts-auditors decides to refuse the attestation and informs the applicant of it, indicating the reasons for refusal.

5.1.6 In case of a positive decision, the Center for preparation and attestation of experts-auditors informs the applicant and indicates the attestation scheme, with, if necessary, a list of documents to be additionally submitted.

5.1.7 In case of a positive decision to accept the application for attestation, a contract is concluded with the applicant.

Due to the fact that the work of the Center for preparation and attestation of experts-auditors shall be paid in full, regardless of the attestation results, the contract

shall provide for advance crediting of the account with the total amount of payment before commencement of work.

5.1.8 After payment of the contract, the attestation commission is formed; its members are approved by the head of the Center for preparation and attestation of experts-auditors. The attestation commission consists of attestation experts, if necessary, representatives of the certification bodies and qualified specialists in the fields considered during the attestation. The attestation commission shall consist of at least three people. The applicant shall be informed of the composition of the attestation commission 10 days before the start of attestation. The applicant can object to the appointment of any particular expert or specialist.

5.1.9 The chairman of the attestation commission prepares the attestation programme, which includes:

- a) name of the organisation where the applicant works;
- b) surname, position of the applicant;
- c) objectives of attestation;
- d) auditor attestation scheme;
- e) terms and schedule of attestation;
- f) attestation scope;
- g) identification of the attestation commission members.

The attestation programme is approved by the head of the Center for preparation and attestation of experts-auditors.

Any objections of the applicant shall be resolved by the chairman of the attestation commission before attestation.

In the course of attestation, the chairman of the attestation commission has the right to make changes in the programme, provided that such changes shall be agreed with the applicant.

5.1.10 In case of attestation under the second scheme, the applicant is interviewed in person or remotely by the attestation commission.

5.1.11 The attestation commission reviews the submitted documents and takes into account the results of the interview, if applicable.

Assessment of the applicant's activity and recommendations of the commission are accepted by open voting in the absence of the person subject to attestation. Attestation and voting are carried out with the participation of at least 2/3 of the attestation commission in the meeting. Voting results are determined by a majority vote.

5.1.12 Decisions on attestation are registered in the minutes with indicating the decision on compliance/non-compliance of the applicant's competence with the attestation criteria. The minutes shall be drawn up in one copy and signed by the chairman, secretary and members of the attestation commission who took part in the voting.

5.1.13 In case of negative outcome of attestation, the decision on refusal to issue the certificate of competency is sent to the applicant within five working days from the date of signing the minutes with indicating the reasons. The person has the right to re-apply for attestation as an auditor not earlier than six months after the date of the decision to refuse attestation.

In case of refusal to issue a certificate of competency, the applicant has the right to send a statement of disagreement with the decision of the attestation commission to the Complaint and Appeal Committee within one month.

5.1.14 In case of a positive decision, the Center for preparation and attestation of experts-auditors draws up, registers (UA SFM GD 01) and issues a certificate of competency of a standard form to the applicant.

The certificate of competency is valid for three years. All issued certificates of competency are registered in the NVFCS Inventory.

The term for making decision on attestation (or refusal to attest) shall not exceed 60 days after registration of the application for attestation in the Center for preparation and attestation of experts-auditors.

## **5.2 Monitoring of Auditors' Activities**

5.2.1 The auditors' activities are monitored in order to:

- a) confirm the auditor's compliance with the attestation criteria;
- b) verify compliance with the NVFCS requirements and rules in the course of the auditor's work;
- c) verify fulfilment of the auditor's obligations related to attestation and issuance of a certificate of competency.

5.2.2 The auditors' activities are monitored throughout the validity of the certificate of competency at least once a year.

5.2.3 Monitoring of the auditors' activities can be in two forms: scheduled and unscheduled.

5.2.4 In case of scheduled monitoring of the auditors' activities, annual reports of auditors and feedback on their activities are analysed.

5.2.5 Unscheduled monitoring of the auditors' activities is carried out in cases of receiving complaints of the auditor's activities or quality of work performed by him from the NVFCS members, in particular from accreditation bodies and certification bodies.

5.2.6 The results of monitoring the auditors' activities are drawn up as a report containing an opinion on confirmation, suspension, renewal, narrowing, expansion or termination of the issued certificate of competency.

Such information is registered in the NVFCS Inventory (UA SFM GD 01) and is communicated to the NVFCS members on the official website.

### **5.3 Applicants' Appeal**

5.3.1 Applicants' appeals are considered by the Complaint and Appeal Committee in accordance with the requirements of UA SFM ST 04.

5.3.2 Appeals are considered in the following cases:

- a) refusal to accept the applicant or auditor's documents;
- b) refusal to issue a certificate of auditor's competency;
- c) suspension, termination or narrowing of attestation;
- d) refusal to expand the certificate of competency.

## **6 Auditor Reattestation:**

6.1.1 Auditor reattestation procedure is similar to the attestation procedure specified in section 5 of this standard.

6.1.2 Auditor reattestation is carried out before expiration of the certificate of competency. The application for reattestation shall be submitted by the auditor at least 60 days before expiration of the certificate of competency.

The attestation commission can decide on early reattestation of the auditor in the following cases:

- a) failure to submit annual reports on results of practical certification activities;
- b) failure to perform certification work during a year;
- c) appeals to the attestation commission by organisations (e.g. certification body) using the auditor's services with a negative description of his activities;
- d) conclusion of the Complaint and Appeal Committee on the auditor's violation of the certification rules.

6.1.3 In case of positive outcome of reattestation, the validity of the auditor's certificate is extended for the period established by the attestation commission. Relevant information is sent to the NVFCS Inventory (UA SFM GD 01).

6.1.4 In case of negative outcome of reattestation, the auditor is excluded from the NVFCS Inventory. Thus, he returns the certificate to the Center for preparation and attestation of experts-auditors.

6.1.5 In some cases, after the certificate of competency expires, it can be extended without the reattestation procedure under the decision of the Head of the Association NVFCS. Such a decision is made at least 60 days before expiration of the certificate of competency based on the results of monitoring the auditor's activities, advance training and other forms of confirming the auditor's competence established by the Center for preparation and attestation of experts-auditors.

## **7 Expanding or Narrowing, Suspending or Terminating the Attestation**

### **7.1 Expansion of attestation**

7.1.1 The auditor wishing to expand the attestation shall send an application to the Center for preparation and attestation of experts-auditors.

Information on additional attestation scope, drawn up as prescribed, and other documents of the auditor, which have been amended due to expansion of the attestation scope, shall be attached to the application.

7.1.2 The attestation scope may be expanded within the framework of monitoring the auditor's activities.

7.1.3 In case of a positive decision, a new certificate of competency for the extended attestation scope is issued to the auditor with preservation of the expiry date of the terminated certificate. The terminated certificate shall be returned to the Center for preparation and attestation of experts-auditors.

The Center for preparation and attestation of experts-auditors makes changes in the NVFCS Inventory (UA SFM GD 01).

7.1.4 In case of a negative decision, the Center for preparation and attestation of experts-auditors sends to the applicant a letter with a reasoned refusal to expand the scope of attestation.

### **7.2 Narrowing of Attestation**

7.2.1 The Center for preparation and attestation of experts-auditors can narrow the scope of the auditor attestation based on the results of monitoring its activities.

7.2.2 Attestation can be narrowed at the initiative of the auditor, who sends an application indicating the type of activity to be excluded to the Center for preparation and attestation of experts-auditors.

7.2.3 A new certificate of competency for the narrowed attestation scope is issued to the auditor with preservation of the expiry date of the terminated certificate. The terminated certificate shall be returned to the Center for preparation and attestation of experts-auditors.

7.2.4 The Center for preparation and attestation of experts-auditors makes changes in the NVFCS Inventory (UA SFM GD 01).

### **7.3 Suspension or Termination of Attestation**

7.3.1 The Center for preparation and attestation of experts-auditors shall suspend attestation if:

a) during monitoring the auditor's activities it is found that he does not meet the attestation criteria;

- b) the auditor refuses monitoring or payment for it;
- c) violation of the rules for using the certificate of competency was found;
- d) the auditor voluntarily requested to terminate the attestation.

The period of suspension of the certificate of competency shall not exceed six months. The decision to suspend the certificate of competency is drawn up as minutes.

7.3.2 The certificate of competency is terminated by the Center for preparation and attestation of experts-auditors in the following cases:

- a) expiration of the certificate of competency and/or certificate of special training;
- b) decision of the Complaint and Appeal Committee;
- c) repeated violations of the NVFCS requirements and rules;
- d) receiving of the auditor's request in connection with a change of surname or termination of activities in this sphere;
- e) death of the auditor, or his recognition as missing, or declaration of his death in accordance with a court judgment that has entered into force.

If a surname is changed, a new certificate of competency is issued with preservation of the expiration date of the terminated certificate.

The decision to terminate the certificate of competency is drawn up as minutes. The Center for preparation and attestation of experts-auditors sends a copy of the decision to the auditor. The original decision remains in the auditor's file. The terminated certificate of competency shall be returned by the auditor to the Center for preparation and attestation of experts-auditors.

The person in respect of whom a decision to terminate the certificate of competency has been made for the reason specified in clauses 7.3.2 a, b of this standard, has the right to apply for attestation as an auditor not earlier than one year after the date of such a decision.

7.3.3 In case of suspension or termination of the certificate of competency, the auditor shall not use it for promotional or other purposes.

7.3.4 The Center for preparation and attestation of experts-auditors makes changes in the NVFCS Inventory (UA SFM GD 01).

7.3.5 At the request of any party, the Center for preparation and attestation of experts-auditors shall provide information on the status of the certificate of competency: valid/invalid, suspended, terminated; attestation scope: expanded/narrowed.

**Appendix 1 (obligatory)**  
**Form of Summary Certificate of a Candidate Auditor**

SUMMARY CERTIFICATE OF A CANDIDATE AUDITOR

\_\_\_\_\_

Full name

1 Attestation scope \_\_\_\_\_

2 Date of birth

\_\_\_\_\_

3 Contact details (telephone and e-mail) \_\_\_\_\_

4 Regular place of work: \_\_\_\_\_

5 Certification body where the auditor plans to work within NVFCS:

\_\_\_\_\_

6 Basic education

Educational institution

\_\_\_\_\_

graduation year \_\_\_\_\_ major \_\_\_\_\_

7 Further education

Organisation that provided training \_\_\_\_\_

\_\_\_\_\_

periods of training \_\_\_\_\_ subject area of training

\_\_\_\_\_

Document confirming completion of training \_\_\_\_\_

\_\_\_\_\_

8 Overall length of service \_\_\_\_\_

9 Practical experience for the past 5 years

Work place	Position	Employment period

10 Special auditor training in a declared attestation scope:

Certificate No. \_\_\_\_\_ Date \_\_\_\_\_

11 Data on participation in audits (internship)

Place of internship	Period	Assessment of internship supervisor

12 Additional information (if needed)

---

---

13 Consent to processing of personal data \_\_\_\_\_

\_\_\_\_\_  
signature                      full name  
\_\_\_\_\_, 20\_\_\_\_