



POLICY ON THE INTERNAL CONTROL SYSTEM (ICS) FOR THE CERTIFICATION OF PRODUCER GROUPS

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POLICY ON THE INTERNAL CONTROL SYSTEM (ICS) FOR THE CERTIFICATION OF PRODUCER GROUPS

I. OBJECTIVE

To provide basic guidelines on how to evaluate a properly established and functional Internal Control System (ICS), verifying its progress within the organization.

II. REGULATORY REFERENCES

NOP-USDA Regulations:

§ 205.400 SOE:

This section describes what is required to be eligible for producer status; group certification under a single organic certificate; certification of multiple individuals under a single organic certificate.

To be eligible for group producer certification, the group must follow specific organizational and procedural criteria, such as having an ICS, selling only through the producer group, providing certain data to certifying bodies, conducting inspections of each member, and ensuring traceability.

REGULATION (EU) 2018/848, Article 36

On organic production and the labeling of organic products, and repealing Council Regulation (EC) No 834/2007.

IMPLEMENTING REGULATION (EU) 2021/279, Articles 4 and 5

On detailed rules for the implementation of Regulation (EU) 2018/848 as regards controls and measures ensuring traceability and compliance in the field of organic production and the labeling of organic products.

International Federation of Organic Agriculture Movements (IFOAM):

Between 2001 and 2003, the International Federation of Organic Agriculture Movements (IFOAM) organized three workshops on group certification, with participants from around the world. The result was a “compilation” document (IFOAM SCI Compilation 03-03), which serves as a rich source of ideas, experiences, and proposals for producer groups and certification bodies.

JAS Law

The Q&A section of the Japanese Ministry of Agriculture, Forestry and Fisheries (MAFF), in conjunction with the Food and Agricultural Materials Inspection Center (FAMIC), endorses the organic certification of producer groups under the JAS standard.

III. DEFINITIONS

Producer group: A producer, organized as a single entity, composed of members of a producer group and production units in close geographical proximity, governed by an internal control system

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under a single organic system plan and certification.

Production unit: A defined subgroup of members of the producer group in geographical proximity within a single producer group operation that uses shared practices and resources to produce agricultural, beekeeping, and other similar products.

Internal Control System (ICS): This is understood as the system comprising the organizational structure and the set of plans, methods, principles, standards, procedures, and verification and evaluation mechanisms adopted by an entity, with the aim of ensuring that all activities, operations, and actions, as well as the management of information and resources, are carried out in accordance with constitutional and legal standards within the policies established by management and in line with the intended goals or objectives.

It is the self-control exercised by an entity to achieve its goals and objectives, based on principles of efficiency, effectiveness, and the pursuit of excellence.

It is a quality control tool through which the certifying agency delegates part of its work to the organization. The agency's task is to evaluate the work of the ICS.

Member: An individual engaged in the activity of producing or harvesting agricultural products as a member of a producer group operation.

Inspection rate: The sample inspected by the external certification agency to evaluate the work of the SCI.

IV. MAYACERT POLICY

In accordance with the NOP/USDA SOE regulation and Regulation (EU) 2018/848, Mayacert defines the following as its policy for the certification of groups with an SCI:

1. Who can be considered a Group?

- Members organized as natural persons and/or legal entities
- Members who carry out their production activities in geographically close locations and according to defined proximity criteria; governed by an internal control system under a single organic system and certification plan.
- Members who use centralized processing, distribution, and marketing facilities.
- Farmers who may also be engaged in the processing, preparation, or marketing of food or feed;
- Members:
 - 1) for whom the cost of individual certification represents more than 2% of each member's turnover or standard organic production output, and whose annual organic production turnover does not exceed EUR 25,000 or whose standard organic production output does not exceed EUR 15,000 per year; or
 - 2) who have holdings of no more than:
 - 5 hectares,

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- 0.5 hectares, in the case of greenhouses, or
- 15 hectares, exclusively in the case of permanent pastures;
- For beekeepers, members with a maximum of 500 hives shall be considered.
- Members who do not sell, label, or represent their organic agricultural products outside the producer group operation unless they are individually certified.
- Members registered solely in a group of operators in relation to a specific product.
- Members with geographic proximity: MAYACERT will evaluate the geographic proximity of members of a group of operators by considering the effective capacity of the Internal Control System (SIC/ICS) to implement internal inspections, technical supervision, training, traceability, monitoring of corrective actions, and document control over all members of the group.

Geographic proximity shall not be determined exclusively by linear distances or administrative boundaries, as these may vary significantly between countries and regions. As a preferred criterion, group members must be located within the same coherent territorial unit for the relevant country (e.g., state, department, province, region, or equivalent administrative division); however, this criterion alone shall not be sufficient to demonstrate geographic proximity.

Additionally, MAYACERT may consider that geographic proximity exists when group members share common elements of the production system, such as storage or postharvest handling facilities, similar agroecological conditions, soil types, water sources, slope, topography, or other physical and environmental characteristics that allow for uniform management of the production system and the ICS.

MAYACERT will evaluate the geographic distribution of members, operational accessibility, the structure of the SIC, the distribution of internal inspectors, the frequency of supervision, and the demonstrated ability to maintain effective control over all production units.

Geographical proximity will be considered acceptable when the dispersion of members does not compromise the effectiveness of the SIC and the group can demonstrate adequate oversight, effective traceability, and appropriate management of the risks associated with its geographical distribution.

When there is significant geographic dispersion, MAYACERT will conduct and document a specific risk assessment that considers the distribution of producers, the common characteristics of the production system, the operational capacity of the ICS, and the effectiveness of the oversight mechanisms implemented, in order to determine the acceptability of the group of operators.

2. Foundations of an ICS and How It Should Be Assessed

2.1. Internal Production Regulations

In the case of new internal regulations, it must be verified that they do not contradict the regulations under which the producers wish to be certified, and that they are sufficiently detailed to be accepted.

In the case of new internal regulations, a copy must be attached to the inspection report so that the Certification Department can also review them. If the groups have been previously certified, the

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internal regulations must be attached only when they have been changed; otherwise, only a copy of the amendments made should be attached.

Every change must be reported to Mayacert.

Minimum content of internal regulations:

2.1.1. Transition period:

The transition period must be clearly defined, including the starting point from which it is calculated.

2.1.2. Prohibited substances:

It must list the substances prohibited in the organic production of the crop to be certified (this can be simplified to substances commonly used in the area).

2.1.3. Permitted substances:

You must list the substances permitted in the organic production of the crop being certified with respect to organic fertilization, weed management, insect pests, diseases, and the processing of the crop.

2.1.4. Management Practices:

2.1.4.1. Organic Fertilization:

Organic fertilization practices must be described, and the type of fertilizer being applied must be listed.

You must assess whether the organic fertilization system is sufficient to maintain or improve soil fertility. Therefore, the use of compost or other types of organic fertilization will not always be necessary if the production system itself maintains soil fertility.

How is it verified that soil fertility is being maintained?

- Through laboratory analysis.
- Through production levels; for example, these should be maintained or improved, and may only decline if there are logical reasons.
- Physical aspects of plant health.

2.1.4.2. Soil conservation:

It must be determined when soil conservation measures are needed, what type of measures, and on what type of terrain (based on slope, soil type, etc.)

2.1.4.3. Management of insect pests, diseases, and weeds:

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For each type of pest (insects, diseases, weeds) affecting the crop, it must be defined how they will be prevented and/or controlled (including practices such as shade pruning, use of resistant varieties, botanical applications, weeding and hand-picking, use of permitted substances, etc.) and under what circumstances a permitted substance may be used.

2.1.5. Processing facilities (if applicable):

If a plot or farm, or if the producer group carries out any type of processing at a specific location, then such processing must be included in the internal regulations.

Processing must be monitored and evaluated to ensure compliance with international regulations (regarding environmental or product contamination, pest management, blending, etc.).

2.1.6. Preventive and precautionary measures and risk management system:

Preventive and precautionary measures must be adopted, where appropriate, at every stage of production, preparation, and distribution, and a risk management system must be in place. If a group of operators has plots with different statuses, a segregation system must be in place at all levels.

2.1.7. Buffer zones:

It must be determined what type of buffer zones are needed and under what circumstances.

It must be assessed whether the type of buffer zone ensures the prevention of contamination based on the type of risk (e.g., runoff, wind, etc.).

2.1.8. Requirements for becoming an organic producer:

Requirements and procedures for becoming an organic producer must be defined, covering aspects such as: guidelines for seed use, parallel production, processing, and storage, among others.

2.1.9. Description of the use and distribution of shared resources

2.1.10. Procedure for accepting new members:

There must be a procedure for accepting new members. In this regard, the SCI must define clear criteria for approval, including those related to geographic proximity.

2.1.11. Characteristics of high-risk members:

Characteristics must be defined to identify high-risk members of the group.

2.1.12. Penalty Code:

Sanctions must be defined in the event of non-compliance by producers with the internal regulations. Penalties must be consistent with the applicable standards and must include, at a

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minimum: use of prohibited substances, contamination risks, delivery of non-organic products, failure to implement corrective actions, refusal to accept internal or external inspectors, failure to participate in meetings or training sessions, falsification of data (including signatures), registration of a plot with two different organizations, etc. In the event of the use of prohibited products, the producer must complete the three-year transition period again.

In addition, internal regulations may cover more topics than those stipulated in national and international statutory regulations, provided they do not conflict with those regulations.

2.2. Structure of the SCI

An organizational structure, roles, qualifications, and responsibilities of personnel must be defined, as well as how activities within the group are organized and coordinated.

- ICS Manager or Administrator
- Approval Committee
- Internal Auditors

Evidence of the appointment of the ICS manager, as well as the appointment of the ICS inspectors and a list of them, must be maintained.

Among the responsibilities of the ICS manager:

- must update the list of members after each change related to the HP format criteria.
- must IMMEDIATELY notify Mayacert of the following information:
 - any suspicion of serious and critical non-compliance;
 - any suspension or withdrawal of a member or a production unit or premises, including purchasing and collection centers, from the group;
 - any prohibition on marketing a product as organic or in conversion, including the name of the member or members concerned, the quantities, and information regarding the batch.

2.2.1. Profile of SCI Members

2.2.1.1. SCI manager(s) or administrator(s):

- Ability to read and write.
- Extensive knowledge of the organization's Internal Control System and organic certification standards.
- Knowledge of the production system (minimum 2 years of experience).
- No involvement in decision-making regarding the organization's marketing.
- Leadership and decision-making skills.

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2.2.1.2. Internal inspectors:

- Ability to read and write
- Knowledge of the production system (minimum 2 years of experience).
- Knowledge of the ICS and organic certification standards.
- Must not participate in the decision-making process of the approval committee.
- Avoid or limit potential conflicts of interest for internal inspectors.
- Proportional and sufficient to cover internal inspections of all group members.

2.2.1.3. Approval Committee:

- Must be able to read and write.
- Individuals with knowledge of the production system (minimum 2 years of experience) and organic certification standards.
- Demonstrate competence, mastery, and experience with the ICS (including the organization's internal regulations).
- Leadership and decision-making skills

In the event that the group of operators subcontracts any services related to the profiles mentioned above, there must be written agreements and contracts between the group of operators and the subcontractors, including details regarding the nature of the subcontracted activities.

2.3. ICS Procedures

Written procedures must include at a minimum:

2.3.1. Producer approval:

The approval committee must document its decisions; this may be at least a summary listing all producers, indicating whether the committee approved or rejected them. If necessary, individual records may be included for each producer, detailing their status and corrective actions, stating the reason for a producer's rejection and the penalty imposed, along with the timeframe for compliance.

2.3.2. Appeals:

There must be a procedure or mechanism in place to address and resolve appeals. Therefore, all appeals must be recorded and documented, along with their resolution.

2.3.3. Conflict of Interest:

A procedure must be implemented to prevent any conflict of interest and clearly establish measures to protect against and avoid potential conflicts.

2.3.4. Training, Education, and Technical Assistance System:

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- SCI members and producers participating in the certification program must undergo training and maintain records.
- Training records must include: location and date, name of the instructor, content and purpose, names and signatures of participants, as well as an assessment of the knowledge acquired, if applicable.

2.3.5. Internal plot inspection:

- Field inspections must be conducted to ensure that production activities comply with the requirements set forth in the internal regulations. Internal inspections must cover **100%** of producers and **all** their plots at least once a year.
- Internal inspectors must record the results of internal inspections using an inspection form, including the plot's status (organic or in transition) and an estimate of production.
- At least 20% of internal inspections must be conducted during periods when the risk of contamination is high, such as during fertilizer application, processing, pest outbreaks, or periods of scarcity of natural feed for animals, etc.

2.3.6. New areas/plots (whether from already-certified producers or new producers):

- These must be inspected internally, and the internal control system approval committee must assign their status (first, second, or third year of transition).
- The transition period will be defined based on the last date of use of prohibited inputs or restricted techniques.

2.3.7. Approval Committee:

- The internal control system approval committee must evaluate the internal inspection reports and make a decision regarding each producer's status and the corrective actions to be taken.
- The approval committee's decision must be documented.

2.3.8. Withdrawal of producers and/or areas

- Records must be kept of producers and/or plots that are withdrawn from the organic certification program.
- The reason for withdrawal must be recorded.

2.4. Internal Control Form

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The internal inspection form must be prepared in accordance with the group's internal regulations.

The internal control form must:

- Identify the start and end dates and times of the internal inspection.
- Indicate the scope of the audit.
- Identify all of the producer's plots.
- Identify the plot status, producer and/or plot code; the producer's name and signature; and the internal inspector's name and signature.
- Assess all aspects of organic production and, where applicable, processing. Therefore, the topics covered in the internal regulations must align with those on the internal control form.
- Allow for the evaluation of progress in implementing certain practices over the medium term (e.g., fertilization practices, soil conservation, etc.).
- Include information related to the previous harvest and the projected harvest for which certification is required, to more clearly determine if there is variability in the information.
- Indicate the conclusions of the inspection and the date of issuance of the form/report.

2.5. Traceability, Coding, and Records

A record-keeping system must be maintained and a traceability control system must be in place to demonstrate compliance.

The producer code must allow the product to be traced back to its place of production. Thus, if a producer has multiple plots (with different statuses), the code must allow the product to be traced back to each plot. It must be noted that plots are certified, not producers: a producer may have plots with different statuses, including conventional ones. Therefore, the product must be traceable to its place of production and not to the producer.

It must be verified that existing records, measures, procedures, or mechanisms ensure that production and activities are carried out separately in space or time; this includes controls on plots for which a prior period was retroactively recognized as part of the transition period and controls on conventional production units.

Records must also allow for verification that adequate cleaning measures and measures to prevent product substitution are taken; that organic products and products in transition are identified at all times; that organic, products in transition, and conventional products are stored separately from one another, before and after preparation operations, either in space or in time; and that the traceability of each batch from each of the plots to the collection center has been ensured.

Additionally, traceability records must contain information on quantities related to the following activities, where applicable:

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- the purchase and distribution of agricultural inputs, such as plant propagating material, by the group;
- production, including harvesting, for all applicable production stages;
- storage;
- processing;
- the delivery of products from each member to the common marketing system; and
- the marketing of products by the group of operators.

2.6. Signatures

All signatures and/or fingerprints of the producers on the internal inspection forms must be authentic; therefore, copies of personal identification documents must be kept on file for verification.

2.7. Sketches and Maps

To determine whether or not there are risks within the production unit, the sketches of the plots or farms must include at least the following:

- Indicate north.
- Indicate facilities and other physical structures within the production unit.
- Storage locations.
- Fertilizer production or processing sites.
- Slope of the plot (percentage, gradient).
- Indicate rivers, streams, trails, roads, fences, forests, and other natural landmarks.
- Indicate the types of buffer zones or separation zones with neighboring crops.
- List the crops and type of production on neighboring plots.
- Indicate soil and water conservation measures.
- Crop area within your production unit.

The operator must ensure that their maps are detailed enough to allow inspectors and evaluators to define and verify area sizes, yield estimates, fertilization, buffer zones, neighboring production types, soil and water conservation measures, etc. Therefore, Mayacert recommends the use of satellite maps with georeferenced coordinates at each point of the production plot; to do this, the following requirements must be met:

- Have an electronic device with GPS.
- Have a reliable satellite map verification app

Methodology:

- Walk the entire perimeter of the plot, guided by the producer. If the plot is very large, measurements can be taken based on georeference points, without needing to walk the entire perimeter.

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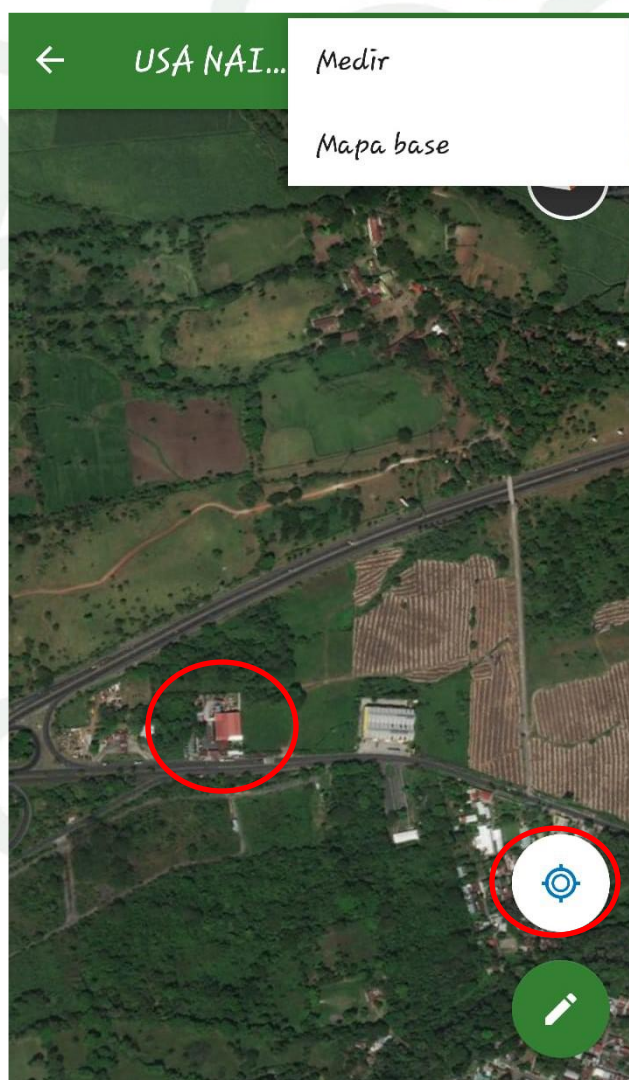


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- Place coordinate points at all corners of the plot to generate the plot's outline.
- Enter the georeference points used into the app to generate the plot map.
- Use the generated map as a basis for referencing all the relevant points that the map should indicate.

Below is an example using the **Explorer for ArcGIS** app.

1. Download the app.
2. Open the app, locate the parcel at your current position or using the starting point coordinates.
3. Select the Measure option



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4. Walk the entire boundary, adjacency, or outline of the parcel. And place reference points at each corner of the outline.

To place the reference points, simply walk along the parcel and place a point on the map by selecting it with your finger, or place the points based on the georeference.



5. Change the measurement system as desired by the operator.

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6. Place all necessary reference points

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2.8. Lists of Approved Producers

The lists of approved producers are a very important monitoring tool for both Mayacert and the producer groups.

The lists of approved producers provide an estimate of production and a production history. If production increases (either overall or on certain plots), this warrants investigation to determine the reason for the increase; therefore, special attention must always be given to this issue, and producers must justify such an increase.

It must be clear whether the reported production is in fresh, dried, grape, parchment, etc., to determine actual yields.

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If it is a new group, ensure that the areas match reality and that the yields are consistent with the area (taking into account soil fertility, planting density, crop variety, crop management, etc.).

If it is an already certified group, it must be ensured that the area matches the previously certified area, because if the organic area increased, the increase must match the area recorded the previous year in T3 or must match the Internal Control records, and it must have undergone a one-year transition period in the case of a natural plot and a three-year transition period in the case of conventional plots. If the new area does not appear in T3 on the list of approved producers from the previous year or was not under SCI, then it cannot be certified as organic, and an investigation must be conducted to determine what happened (it may be a plot inherited from another organic producer, it was certified by another certifying agency, etc.).

The data in the approved lists must match the data in the internal control records and the sketches.

The list of approved producers serves as the basis for monitoring the collection of previous production at the group level; to verify that a group has not collected excess production from its members. Sometimes the total collected production matches the approved production, but very high production volumes have been collected from some producers. It is generally accepted that overproduction of up to 10% is not necessarily a problem, but if it exceeds 10% (sometimes even 200% more than approved), then it is definitely a problem, and the reason for the increase must be investigated (where this production comes from, whether there is a technical justification, whether the case was reported to the certifier in a timely manner, etc.).

The quantity of product in stock must match the quantity of product sold or shipped for processing and/or export (taking into account conversion factors throughout the process).

During the field inspection, the opportunity can be taken to verify the copies of product delivery receipts held by the producer; this is a very valuable tool for verifying the organizations' income and sales records.

3. Sampling for Operator Groups

If the operator group holds only a certification under EU Reg. 2018/848, 5% of its members will be inspected, ensuring that no fewer than 10 members are included. If the operator group has ten members or fewer, all members will be subject to a new inspection.

On the other hand, if the clients hold only NOP certification, Section 205.403(a)(2) will apply, which stipulates that at least 1.4 times the square root or 2% of the total number of members of the producer group will be inspected individually, taking the higher value of the two criteria.

If the group of operators is certified only under the JAS standard, the number of members to be visited will be equal to the square root of the total number of members.

In order to verify the functioning of the ICS, the decision-making processes of the ICS at all levels (Primary Production, Processing, Storage, etc.) and the status of the producers (T1, T2, T3, Organic) must be evaluated by MAYACERT during the inspection. Therefore, the selection of the sample

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distribution is a crucial task for the External Inspector in order to obtain a broader and more accurate picture of the functioning of the ICS.

The inspector shall include in the inspection report a detailed description of the reasons for the sampling, based primarily on the risk analysis of the group members using the HP format, including members in transition or conversion (T1, T2, T3).

Conventional members will not be included in this sample of visited members, unless they are involved in a non-compliance or suspicion, or are requesting recognition of the retroactive period. In the latter case, and always based on risk, Mayacert will visit 100% of the plots requesting recognition of the retroactive period and whose risk has been determined to be high according to the HP format and the evaluation of the plots under the EPR module, to review the efficiency of the SCI in evaluating its new members. If there are no plots classified as high-risk, MAYACERT follows the “Pol-Conv” policy, which establishes the percentage of plots to be visited, as well as the criteria for selecting the samples to be collected for analysis.

High-risk producers will be selected based on information provided by the SCI, plot area, high production yields, harvest delivered in the previous cycle, parallel production, previous non-conformities, neighboring plots, non-conformities detected by the SCI, and other criteria deemed necessary by the MAYACERT inspector.

In addition to risk, an effort will be made to select a representative sample, taking into account, among other factors:

- Geography and location, distance to urban centers, SCI offices, and bodies of water.
- Topography, including members in different types of areas (flat, slopes, etc.).
- Members visited by different internal inspectors.

For groups of operators holding multiple certifications, the percentage established by the most stringent regulation will be applied to determine the number of members to be visited.

For the NOP standard, regardless of the result of the calculation of the sample of members to be visited, 100% of the identified high-risk members must be visited. Additionally, at least one member per production unit managed by the producer group must be visited, as well as all processing facilities.

Regarding sampling for laboratory analysis, Mayacert will conduct sampling on at least 2% of the members of each group, where composite samples are permitted for up to a maximum of 6 members, depending on the risk level.

This applies during annual audits. Additional audits, whether announced or unannounced, will have their own instructions regarding the selection of members to be visited, as well as the collection of samples for laboratory analysis.

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4. Evaluation of Internal Inspectors

During the external inspection, the Mayacert inspector, using the current version of the ESIC form, will evaluate the internal inspectors by conducting shadow audits, rather than merely reviewing their reports. This evaluation aims to ensure the proper functioning of the internal control system, verifying its efficiency and the competence of its members. During the inspection, the external inspector must observe and verify that the internal inspector follows established procedures, applies evaluation criteria consistently, and properly documents findings. This supervision allows for the identification of potential discrepancies between the internal inspector's findings and those of the external inspector.

5. Nonconformities and Sanctions

In terms of evaluation and certification, a group of operators is considered a single operator. Therefore, any non-conformity or sanction will be directed at the Internal Control System and not at individual members, as the evaluation focuses on the efficiency of the ICS.

While it is true that isolated non-conformities can be corrected by expelling members who do not comply with the standards, increasing the re-inspection rate, and/or improving the training system, systemic non-conformities may result in a Major Non-conformity or even the suspension of the entire group due to deficiencies in its Internal Control System. Mayacert may withdraw the certificate from the entire group when the integrity of organic and in-conversion products is compromised by deficiencies in the implementation or operation of the ICS, particularly when cases of non-compliance by members of the group of operators cannot be detected or corrected.

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