



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

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# INTERNAL CONTROL SYSTEM (ICS) POLICY 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. NORMATIVE 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 many individuals under a single organic certificate.

To be eligible for producer group 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 agents, conducting inspections of each member and ensuring traceability.

### **REGULATION (EU) 2018/848, Article 36**

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

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

On the detailed rules for the implementation of Regulation (EU) 2018/848 on controls and measures ensuring traceability and compliance in organic production and 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 is a rich source of ideas, experiences and proposals for producer groups and certifying agencies.

### **JAS Law**

Within the questions and answers (Q&A) of the Japanese Ministry of Agriculture, Forestry and Fisheries (MAFF), together with the Food and Agricultural Materials Inspection Center (FAMIC), organic certification of producer groups under the JAS standard is endorsed.

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### III. DEFINITIONS

**Producer group:** A producer, organized as an individual, composed of members of a group of producers and production units in geographic proximity, governed by an internal control system under a single organic system plan and certification.

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

**Internal Control System (ICS):** It is understood as the system integrated by the organizational scheme and the set of plans, methods, principles, standards, procedures and verification and evaluation mechanisms adopted by an entity, in order to ensure that all activities, operations and actions, as well as the administration of information and resources are carried out in accordance with the constitutional and legal regulations within the policies established by the management and in compliance with the goals or objectives set forth.

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

It is a quality control tool, whereby 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 who engages in the activity of producing or harvesting agricultural products as a member of a producer group operation.

**Inspection rate:** This is the sample inspected by the external certifying agency, to evaluate the work of the ICS.

### IV. MAYACERT POLICY

In accordance with NOP/USDA SOE regulation and regulation (EU) 2018/848; Mayacert defines as policy for group certification with ICS the following:

#### 1. Who can be considered a Group?

- Members organized as individuals and/or legal entities
- Members who develop their production activities in geographically proximate locations and with defined proximity criteria; governed by an internal control system under a single organic system and certification scheme.
- Members using centralized processing, distribution and marketing facilities.
- Farmers who, in addition, may be engaged in the processing, preparation or marketing of food or feed;
- Members:
  - 1) for which the individual certification cost represents more than 2 % of the turnover of each member or standard production of organic production of each member, and whose

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annual organic production turnover does not exceed EUR 25 000 or whose standard production of organic production does not exceed EUR 15 000 per year; or

2) that have holdings of a maximum of:

- 5 hectares,
- 0.5 hectares, in the case of greenhouses, or
- 15 hectares, exclusively in the case of permanent pastures;
- For beekeepers, members will be considered with a maximum of 500 hives.
- Members who do not sell, label or represent their organic agricultural products outside of the producer group operation unless they are individually certified.
- Members registered only in a group of operators in relation to a specific product.

## 2. Basis of an ICS and how it should be evaluated

### 2.1. Internal Production Regulations

In the case of a new internal regulation, it should be checked if it does not contradict the regulations under which the producers wish to be certified, and if it is sufficiently detailed to be accepted.

In the case of a new internal regulation, a copy must be attached to the inspection report so that the Certification Department can also review it. In the case of previously certified groups, the internal regulations should be attached only when they have been changed, or, in any given case, only a copy of the amendments made.

Each change must be reported to Mayacert.

#### Minimum content of an internal regulation:

##### 2.1.1. Conversion time:

It must clearly define what the conversion time is and from what point in time it is calculated.

##### 2.1.2. Prohibited substances:

It must mention which substances are prohibited in the organic production of the crop to be certified (it can be simplified to substances of popular use in the area).

##### 2.1.3. Permitted substances:

It must mention which substances are allowed in the organic production of the crop with respect to organic fertilization, weed management, insect pests, diseases and in the processing of the crop to be certified.

##### 2.1.4. Management Practices:

##### 2.1.4.1. Organic fertilization:

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

It must be evaluated whether the organic fertilization system is sufficient to maintain or improve soil fertility. Therefore, it will not be necessary in all cases to implement compost bins or other types of organic fertilization if the production system itself maintains soil fertility.

How is it checked that soil fertility is being maintained?

- By means of laboratory analysis.
- Through production levels: for example, production must be maintained or improved, and can only be lowered if there are logical reasons.
- Physical aspects of plant health or health status.

### **2.1.4.2. Soil conservation:**

It must be defined when soil conservation works need to be implemented, what type of works and on what type of terrain (according to slope, soil type, etc.).

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

For each type of pest (insects, diseases, weeds) affecting the crop, it must be defined how they are to be prevented and/or controlled (including practices such as shade pruning, use of resistant varieties, botanical applications, repelling and harvesting, 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 somewhere the producer group performs some kind of processing, then such processing must be included in the internal regulations.

Processing must be monitored and evaluated for compliance with international regulations (in terms of environmental or product contamination, pest management, mixing, etc.).

### **2.1.6. Preventive and precautionary measures and risk management system:**

Preventive and precautionary measures should be taken, where appropriate, at each stage of production, preparation and distribution, and a risk management system should be in place. If a group of operators has plots with different statuses, a separation system should be in place at all levels.

### **2.1.7. Buffer zones:**

The type of buffer zones needed, and under what circumstances, must be defined.

It should be evaluated whether the type of buffer zone ensures pollution prevention according to the type of risk (e.g., runoff, wind, etc.).

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### 2.1.8. Requirements to become an organic producer:

Requirements and procedures must be defined to be an organic producer, such as: guidelines for the use of seeds, parallel production, processing and storage, among others.

### 2.1.9. Description of the use and distribution of the shared resources

### 2.1.10. Procedure for acceptance of new members:

There should be a procedure for the acceptance of new members. In this, the ICS should define clear criteria for approval, including geographic proximity.

### 2.1.11. Characteristics of high-risk members:

Characteristics should be defined to identify high-risk group members.

### 2.1.12. Sanctions Code:

Sanctions must be defined in case of non-compliance by producers with the internal regulations. Sanctions must be congruent with the standards to which they apply, and as a minimum should include: Use of prohibited substances, contamination risks, delivery of non-organic product, non-implementation of corrective actions, non-acceptance of internal and external inspector, non-participation in meetings or trainings, falsification of data (including signatures), registration of their plot in two different organizations, etc. In case of use of prohibited products, the producer must comply with the three-year conversion period again.

In addition, an internal regulation may contain more subjects than those stipulated in the national and international organic regulations, provided they are not in contradiction with these regulations.

## 2.2. ICS' Structure

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

- ICS manager
- Approval Committee
- Internal inspectors

Evidence should be maintained of the appointment of the ICS manager, as well as the appointment of ICS inspectors and the list of said ICS inspectors.

Within the responsibilities of the ICS manager:

- Updating the list of members after each change related to the HP format criteria.
- IMMEDIATELY notifying Mayacert of the following information:
  - any suspicion of major and critical non-compliance;

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- any suspension or withdrawal of a member or production unit or of the premises, including purchasing and collection centers, from the group;
- any prohibition of the placing on the market of a product as organic or in-conversion, including the name of the member or members concerned, the relevant quantities and lot identification.

### 2.2.1. ICS member profiles

#### 2.2.1.1. ICS Manager(s):

- Knows how 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 participation in the organization's marketing decisions.
- Leadership and decision making skills.

#### 2.2.1.2. Internal inspectors:

- Knows how to read and write.
- Knowledge of the production system (minimum 2 years of experience).
- Knowledge of ICS and organic certification standards.
- Should not be part of the approval committee's decision making.
- Avoid or limit potential conflicts of interest of internal inspectors.
- Proportional and sufficient to cover the internal inspections of all group members.

#### 2.2.1.3. Approval committee:

- Knows how to read and write.
- People with knowledge of the production system (minimum 2 years of experience) and organic certification standards.
- Show ability, mastery and experience on the ICS (including the organization's internal rules and regulations).
- Leadership and decision making skills

In the event that the group of operators subcontracts any services related to the aforementioned profiles, it must have written agreements and contracts between the group of operators and the subcontractors, including information on the nature of the subcontracted activities.

### 2.3. ICS' Procedures

Written procedures should include at a minimum:

#### 2.3.1. Producer approval:

The approval committee must leave a record of its decisions, this can be at least a summary with a list of all producers where the committee decided whether they are approved or not. If necessary, minutes can be included for each producer with their status and corrective actions, mentioning the

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reason why a producer is disapproved and the sanction imposed with the time in which it must be fulfilled.

### **2.3.2. Appeal:**

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

### **2.3.3. Conflict of Interest:**

A procedure should 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:**

- ICS members and producers participating in the certification program should be trained and documented.
- Training records should include: Place and date, name of instructor, content and subject matter, name and signature of participants, as well as an assessment of the knowledge acquired, if applicable.

### **2.3.5. Internal inspection of plots:**

- Field inspections must be carried out to ensure compliance of production activities with the requirements set forth in the internal regulations. Internal inspections must cover **100%** of producers with **all** their plots at least once a year.
- Internal inspectors must record the results of internal inspections by means of an inspection report, including their status (organic or in conversion) and estimated production.
- At least 20% of internal inspections should be carried out during times when the risk of contamination is high, for example: times of fertilizer application, processing, presence of pests, shortage of natural animal feed, etc.

### **2.3.6. New areas/plots (either from already certified producers or new producers):**

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

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### 2.3.7. Approval committee:

- The internal control system approval committee must evaluate the internal inspection reports and make a decision on the status of each producer and on the actions to be corrected.
- The decision of the approval committee shall be documented.

### 2.3.8. Withdrawal of producers and/or areas

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

### 2.4. Internal Control Sheet

The internal inspection report must be prepared on the basis of the group's internal regulations.

The internal control sheet must:

- Identify the date and starting and ending hour of the internal inspection.
- Indicate the scope of the audit.
- Identify all of the producer's plots.
- Identify plot status, grower and/or plot code; grower's name and signature, and internal inspector's name and signature.
- Evaluate all organic production issues and, if relevant, those of processing. Thus, the topics of the internal regulations must be congruent with the topics of the internal control sheet.
- Allow evaluation of the progress of implementation of some medium-term practices (e.g., fertilization practices, soil conservation, etc.).
- Contain information related to the previous crop and crop projection for which certification is required, in order to determine with greater clarity if there is variability in the information.
- Indicate the findings of the inspection and the date of issue of the report/sheet.

### 2.5. Traceability, Coding and Records

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

The producer code must allow the product to be traced back to its production origin. So, if a producer has several plots (in different statuses) the code must allow the product to be traced to each plot. It should be taken into account that plots are certified, not producers: a producer can have plots in different status and even conventional. Therefore, the product must be traceable to its place of production and not to the producer.

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Existing records, measures, procedures or arrangements must be verified to ensure that production and activities are carried out separately in space or time; including controls of parcels for which a previous period was recognized retroactively as part of the conversion period, and checks on the conventional production units. The records should also allow verification that suitable cleaning measures are taken as well as measures to avoid substitution of products; that organic products and in-conversion products are identified at all times; that organic products, in-conversion and conventional products are stored separately from each other, before and after the preparation operations, in space or time; and that the traceability of each lot from the individual parcels to the collection center has been ensured.

Additionally, traceability records should contain information on quantities in relation to the following activities, when applicable:

- the purchase and distribution of farm inputs, including plant reproductive material, by the group;
- production, including harvest, of all applicable production statuses;
- storing;
- preparation;
- delivery of products from each member to the joint marketing system; and
- placing on the market of products by the group of operators.

### 2.6. Signatures

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

### 2.7. Sketches and Maps

In order to determine whether or not there are risks within the productive unit, the sketches of the plots or farms must include at least the following aspects:

- Indicate North.
- Indicate facilities and other physical structures within the production unit.
- Storage locations.
- Fertilizer production or processing sites.
- Slope of the plot (percentage, inclination).
- Indicate rivers, streams, trails, roads, fences, forests and other natural landmarks.
- Indicate the types of buffer zones or buffer zones with neighboring crops.
- Mention the crops and type of production of neighboring plots.
- Indicate soil and water conservation works.
- Crop area within their production unit.

The operator must ensure that its maps present a level of detail that facilitates inspectors and evaluators to define and verify area sizes, yield estimates, fertilization, buffer zones, type of neighboring production, soil and water conservation works, etc. Mayacert suggests the use of

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satellite maps elaborated with geo-reference in each of the points of the productive plot, for this it must comply with the following:

- To have an electronic device with GPS.
- To have a reliable satellite map verification application.

### Methodology:

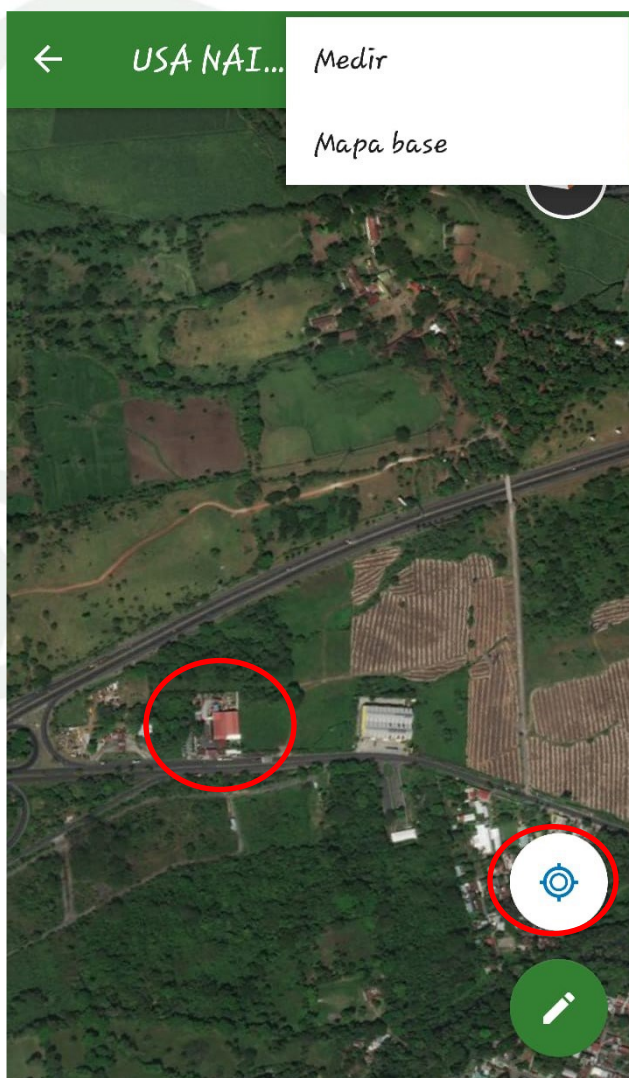
- Walk the entire boundary of the plot, guided by the farmer. If the plot is very large, measurements can be made based on the geo-reference points, without the need to walk the entire boundary.
- Place coordinate points at all corners of the plot to generate the plot outline.
- Place within the application the geo-reference points used to generate the plot map.
- Use the generated map as a basis for referencing all relevant points to be indicated on the map.

The following is an example using the **Explorer for ArcGIS App**.

1. Download the application.
2. Open the application, locate the plot at your position or using the coordinates of the starting point.
3. Set the Measure option

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

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To place the reference points, just walk on the plot and place a point on the map by selecting it with your finger, or on the basis of the geo reference, place the points.



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

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6. Place all necessary references

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### 2.8. List of Approved Producers

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

The lists of approved producers give a guideline on the estimated production and also a production history. If production increases (in all or some plots), then this is a point of investigation to determine the reason for the increase; therefore, special emphasis must always be given to the issue and producers must justify the increase.

It must be clear whether the declared production is fresh, dry, grapes, parchment, etc., in order to determine the actual production.

If it is a new group, it must be ensured that the areas match the reality and if the productions match

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the area (taking into account fertility conditions, planting density, crop variety, crop management, etc.).

If it is a group already certified, it must be ensured that the area matches the previously certified area, because if the organic area increased, the increase must match the area that was in T3 the previous year or it must match the Internal Control records and must have gone through one year of conversion in the case of a natural plot and three years of conversion in the case of conventional plots. If the new area does not appear in T3 in the list of approved producers from the previous year or was not under ICS, then it cannot be certified as organic and it must be investigated 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 agree with the data in the internal control sheets and sketches.

The list of approved producers serves as a basis to control the stockpiling of previous production at the level of a group; to control whether a group has not stockpiled too much production from its members. Sometimes it happens that the total stockpiled production coincides with the approved production, but very high quantities of production have been stockpiled from some producers. It is said that it is possible to have an overproduction of up to 10% without it necessarily being 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 should be investigated (where this production comes from, if there is a technical justification, if the certifier was informed of the case in due time, etc.).

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

During the field inspection, a copy of the producer's delivery receipts can be used as a valuable tool for verifying the organization's income and sales records.

### 3. Sampling for Groups of Operators

If the group of operators has only one certification under EU reg. 2018/848, 5% of its members shall be inspected, ensuring that they are not less than 10 members. In the event that the group of operators has ten members or less, all will be subject to re-inspection.

On the other hand, if the group of operators is only NOP certified, section 205.403(a)(2) will apply, which establishes 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 out of the two criteria.

If the group of operators is only certified 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 of the ICS at all levels (Primary Production, Processing, Storage, etc.) and the status of the producers (T1, T2, T3, Organic), are indispensable to be evaluated by MAYACERT when carrying out the inspection. Therefore, the selection of the sample distribution is a crucial work on the part of the External Inspector in order to have a broader and more accurate picture of the functioning of the ICS.

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The inspector shall include in the inspection report a detailed description of the reasons supporting the sampling, based mainly on the risk analysis of the group members based on 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 any non-compliance or suspicion, or requesting recognition of the retroactive period. In the latter case, and always based on risk, Mayacert will visit 100% of the parcels requesting retroactive period recognition and whose risk has been found to be high according to the HP format and the evaluation of the parcels under the EPR module, to review the efficiency of the ICS in evaluating its new members.

Producers with high risk will be selected, based on the information provided by the ICS, area of the plot, high production yields, harvest delivered in the previous cycle, parallel production, previous non-conformities, neighboring plots, non-conformities detected by the ICS and other criteria considered necessary by MAYACERT's inspector.

In addition to risk, an attempt will be made to consider a representative sample, taking into account, among other aspects:

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

For groups of operators holding multiple certifications, the percentage established by the most stringent regulations shall 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 members identified as high risk must be inspected. Also, at least one member should be visited for each production unit managed by the producer group, as well as all processing/handling facilities.

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

This applies during annual audits. Additional audits, with or without prior notice, will have their own instructions on the sampling of members to be visited, as well as the taking of samples for laboratory analysis.

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### 4. Evaluation of internal inspectors

During the external inspection, the Mayacert inspector, through the ESIC format in its current version, will evaluate the internal inspectors by performing shadow audits, and not only by reviewing their reports. This evaluation aims to guarantee the correct functioning of the internal control system, ensuring its efficiency and the competence of its members. During the inspection, the external inspector must observe and verify that the internal inspector follows the established procedures, applies the evaluation criteria consistently and documents the findings adequately. This supervision makes it possible to identify possible discrepancies between the internal inspector's findings and those of the external inspector.

### 5. Non-conformities and sanctions

In terms of evaluation and certification, a group of operators is considered as one operator. Therefore, any nonconformity or sanction will be addressed to the Internal Control System and not to individual members, since the evaluation focuses on the efficiency of the ICS.

While isolated non-conformities can be corrected by expelling non-compliant members, increasing the re-inspection rate and/or improving the training system, systemic non-conformities can result in a major non-conformity or even suspension of the entire group due to the deficiency of its internal control system. Mayacert may withdraw the certificate for the whole group, when the integrity of the organic and in-conversion products is affected by deficiencies in the set-up or function of the ICS, in particular as regards failures to detect or address correct non-compliance by individual members of the group of operators.

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