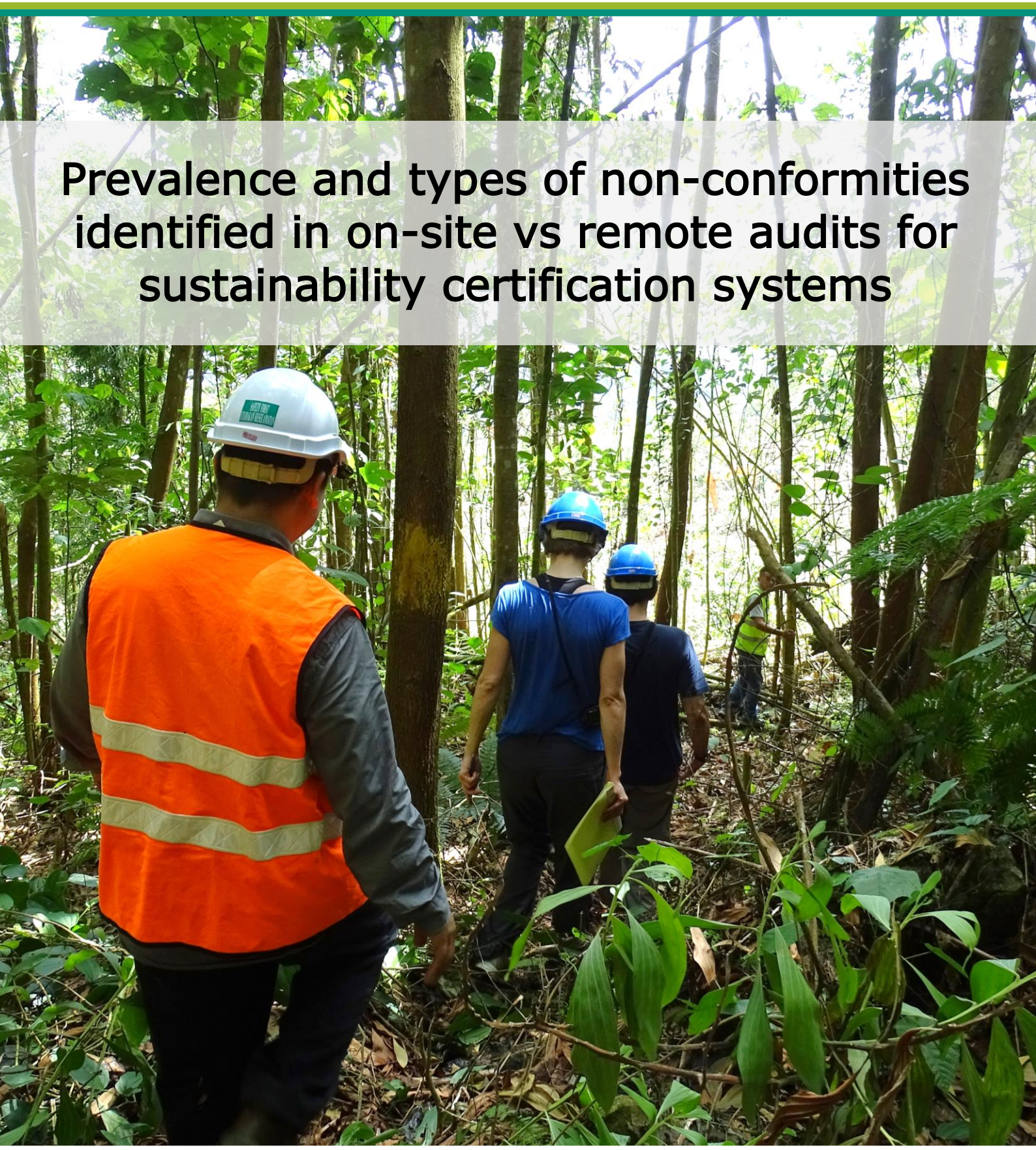
Prevalence and types of non-conformities identified in on-site vs remote audits for sustainability certification systems



Preferred by Nature comparative study

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Contents

1. Introduction

For the past nearly 30 years, certification schemes such as Forest Stewardship Council™ (FSC™), Rainforest Alliance, and others, have become an important way for businesses to ensure their commodity supply chains originate from sustainable sources, and to be able to provide that assurance to consumers via an eco-label. Most of these certification schemes are based on a stringent assurance system requiring annual on-site audits by an accredited third-party certification body.

The COVID-19 pandemic suddenly and dramatically affected the way these certification schemes could be implemented, since traveling to conduct on-site audits was not possible. The schemes and their accredited certification bodies worked together to develop systems for conducting desk audits via online meetings, etc., to allow companies to continue to keep their certificates active and allow consumers to continue to purchase products with sustainability-assured eco-labels during the pandemic.

Preferred by Nature, headquartered in Copenhagen, is an international NGO with 300+ staff in more than 40 countries. As part of our mission to support better land management and business practices that benefit people, nature and the climate, we are an accredited certification body for FSC, Rainforest Alliance and other schemes, providing certification services to nearly 4,000 clients in 100+ countries. We have currently certified more than 33 million hectares of forest and agricultural land and have verified respect for the human rights of nearly 1 million workers and farmers according to leading sustainability standards. As a mission-based provider of sustainability certification services, Preferred by Nature worked closely with the certification schemes during the pandemic to find ways of conducting remote audits using various forms of technology to assure that sustainability standards were still being met by companies when on-site evaluations were not possible.

As a result, some in the sustainability certification community (certificate holders, certification bodies, scheme owners, and other interested stakeholders) have suggested continued use of remote audits as "the new normal" in order to make audits less expensive and faster. This could have benefits not only to clients, but also to the systems themselves by potentially attracting additional small landowners, supply chain operators, and others that may have previously found on-site audits to be too expensive, not possible due to remote locations, or generally too resource intensive.

We found that we have a unique opportunity to compare the results of remote audits with on-site audits due to the experience from remote auditing during the COVID-19 pandemic period. We hypothesise that the evaluation of system requirements, meaning requirements that are reviewed on paper, can be easily audited remotely, while an evaluation of actual field performance remains challenging when not audited on-site.

With 2+ years of data from remote desk audits conducted during the global pandemic and 15+ years of pre-pandemic experience and data from on-site audits of thousands of clients, Preferred by Nature is interested in comparing instances of non-conformities noted in desk versus on-site audits.

This study examines the overall number of non-conformities issued, as well as the types and locations of non-conformities to determine if the most critical environmental and social issues are being identified and corrected in geographic areas of highest risk.

2. Methodology

2.1. Dataset and statistical analysis

The goal of this study is to compare the average number of non-conformity reports (from here on referred to as NCRs) per audit for different variables and test for significant differences between averages of desk and on-site audits.

In this study, all types of certification evaluations, such as audits, assessments, reassessments, and certification audits, will be grouped together and collectively referred to as "audit(s)" unless specified otherwise. The scope of the study includes audits performed by Preferred by Nature from 2018 until the end of 2022 for two certification schemes: Forest Stewardship Council (FSC) and Rainforest Alliance (RA).

The different certificate types included in the scope of the study included both land-based evaluations (RA Farm and FSC Forest Management including both FSC FM and FSC FM/COC certificate types), and supply chain evaluations (RA SC and FSC COC). Filters were applied to focus specifically on audits, assessments, reassessments, certification audits, thereby leaving out special audit types that would likely skew results, such as Correction Action Request Verification Audits (CVAs).

The data for analysis in this study was extracted from an internal database within the organisation. The primary tool used for statistical analysis was Microsoft Excel, which allowed for a comprehensive examination of the data. Several factors were considered as the focus of the analysis. Firstly, identifying variances among different service types (FSC FM, FSC COC, RA Farm, and RA SC). Furthermore, the analysis took into account regional differences across Africa, Asia Pacific, Europe/Russia, Latin America, and the US/Canada.

Finally, the analysis delved into the differences among various NCR categories. NCRs were categorised into three groups: environmental, social, and systems. By analysing the aforementioned factors, the study aimed to gain a better understanding of the strengths and limitations of each audit method and help inform decision-making processes in relation to future audit practices.

3. Results

3.1. Overview of the sample and the service types

The data contains a total of 20,493 audits. Table 1 presents the number of audits for each service type, the number of audits without any NCRs, and the maximum NCRs issued in a single audit for each service type. FSC chain-of-custody (FSC COC) audits had the highest representation with 14,698 audits, while RA supply chain (RA SC) had the lowest representation with 903 audits.

Table 1.
Total number of audits (Aud. n), number of audits without any NCRs, and the highest number of NCRs in one single audit.

	Aud. *n*	Aud. with 0 NCRs	Max. NCRs
FSC COC	14,698	7,213 (49.1%)	32 (1)
FSC FM/COC	2,285	521 (22.8%)	41 (1)
RA SC	903	568 (62.9%)	20 (1)
RA Farm	2,607	1,475 (56.6%)	63 (1)
Total audits	**20,493**	**9,777 (47.7%)**	

Notes: *Numbers in brackets without percentage sign indicate the count of audits with that number of NCRs. Aud. = Audit.*

3.2. Comparing desk and on-site NCRs within each service type

The data shows that out of the service types FSC COC, FSC FM/COC, and RA Farm, audits conducted on-site have higher NCR averages per audit compared to desk-based audits, as shown in Table 2 and Figure 1.

Service type FSC COC has the lowest NCR average for both desk-based (M=1,04) and on-site (M=1,20) audits. Service type FSC FM/COC has the highest difference in NCR average between desk-based and on-site audits, with the highest NCR average for on-site audits (M=3,93).

Similar to this, RA Farm also has a particularly high NCR average for on-site audits (M=3,57) compared to its desk audits (M=1,64). Service type RA SC is the only exception, as it showed a higher NCR average for desk-based audits (M=1,11) compared to on-site audits (M=0,74). Additionally, service type RA SC had more desk audits than on-site audits.

As the RA SC and RA Farm standards were updated in 2020, these standards were split into two groups of standard versions for the sake of the analysis. The RA SC group with the new standard (vers. 2020) had a significantly higher NCR average (M=1,72) compared to the group with the previously used standard (vers. 2017) (M=0,72), as shown in Table 3. The comparison of both standard versions of RA Farm revealed the same trend, with the NCR average being significantly higher in the group of audits with the new standard (M=6,36) than the previous standard (M=2,66).

Both groups of standards were further divided into desk-based and on-site audits, as shown in Table 4 and Figures 2 and 3. The updated RA SC standard had a significantly higher NCR average for desk-based audits (M=1,81) compared to on-site audits (M=0,6). The NCR average for the new standard was slightly higher for on-site audits (M=0,76) than desk-based audits (M=0,66), but the difference was non-significant. Comparing the NCR averages of desk-based and on-site audits among the new and previous standard of RA Farm revealed a slightly different result. While the NCR average of on-site audits for the current standard (M=6,48) seemed much higher than the desk-based audits (M=2,63), the difference was insignificant. However, comparing averages among the audits with the previous standard revealed a significantly higher average for on-site audits (M=2,73) than desk-based audits (M=1,49).

It should be noted that a total of 240 audits were excluded from the analysis of the comparison of new and previous RA standards. These audits did not have a specific version of the standard associated with them in the database. Thus, they were not able to be assigned to either of the groups.

Table 2.
Number of audits and NCR averages for desk and on-site audits for each service type

	Desk			On-site			
	Aud. *n*	Mean	*SD*	Aud. *n*	Mean	*SD*	*T*-Test
FSC COC	4,067	**1.04**	1,61	10,631	**1.20**	1,79	$p < .001$
FSC FM/COC	138	**1.54**	3,36	2,147	**3.93**	4,83	$p < .001$
RA SC	483	**1.11**	2,14	420	**0.74**	1,33	$p = .001$
RA Farm	124	**1.64**	2,96	2,483	**3.57**	5,58	$p < .001$
Total audits	**4,812**			**15,681**			**20,493**

Notes: *Aud. = Audit. A significance level of .05 was used for the statistical test.*

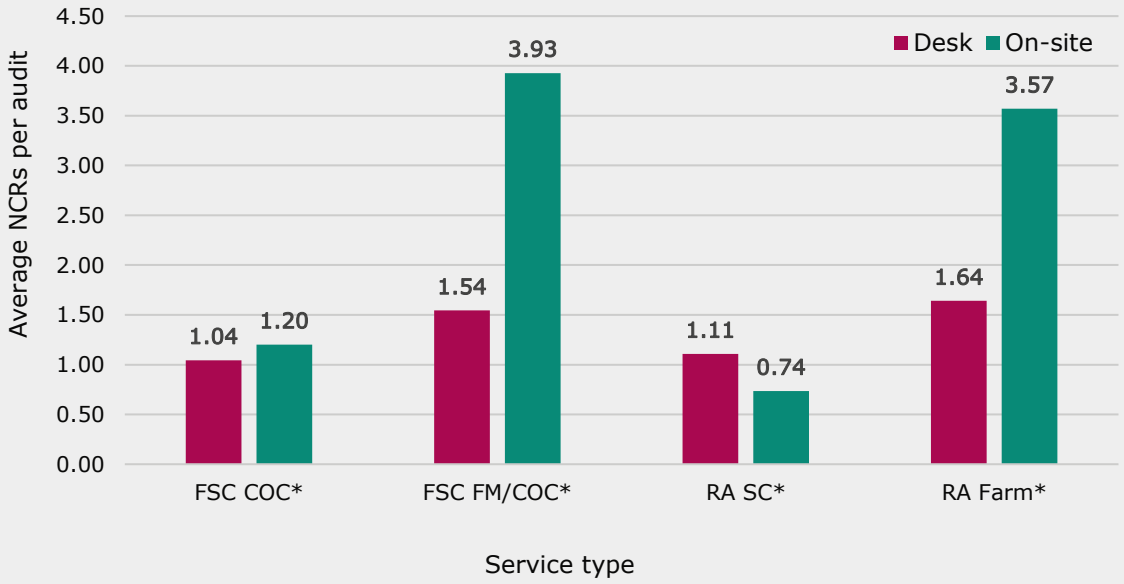

Figure 1.
Average NCRs per audit for desk and on-site audits for each service type

Asterisks (*) indicate statistically significant differences at the .05 level.

Table 3.
Number of audits and NCR averages for the current (2020) and previous (2017) standard versions for RA SC and RA Farm

	2020 standard			2017 standard			
	Aud. *n*	Mean	*SD*	Aud. *n*	Mean	*SD*	*T*-Test
RA SC	208	**1,72**	2,84	638	**0,72**	1,31	$p < .001$
RA Farm	270	**6,36**	8,72	2154	**2,66**	4,29	$p < .001$

Notes: *Aud. = Audit. A significance level of .05 was used for the statistical test.*
57 audits were excluded from the RA SC sample, and 183 audits from RA Farm.

Table 4.
Number of audits and NCR averages for desk and on-site audits for the current (2020) and previous (2017) standard versions for RA SC and RA Farm

	Desk			On-site			
	Aud. *n*	Mean	*SD*	Aud. *n*	Mean	*SD*	*T*-Test
2020 RA SC standard	193	**1.81**	2.91	15	**0.6**	1.35	*p* = .006
2017 RA SC standard	271	**0.66**	1.25	367	**0.76**	1.35	*p* = .360
2020 RA Farm standard	8	**2,63**	7,42	262	**6,48**	8,75	*p* = .219
2017 RA Farm standard	112	**1,49**	2,39	2042	**2,73**	4,36	*p* = .006
Total audits	**584**			**2686**			**3270**

Notes: *Aud. = Audit. A significance level of .05 was used for the statistical test.*
57 audits were excluded from the RA SC sample and 183 audits from RA Farm.

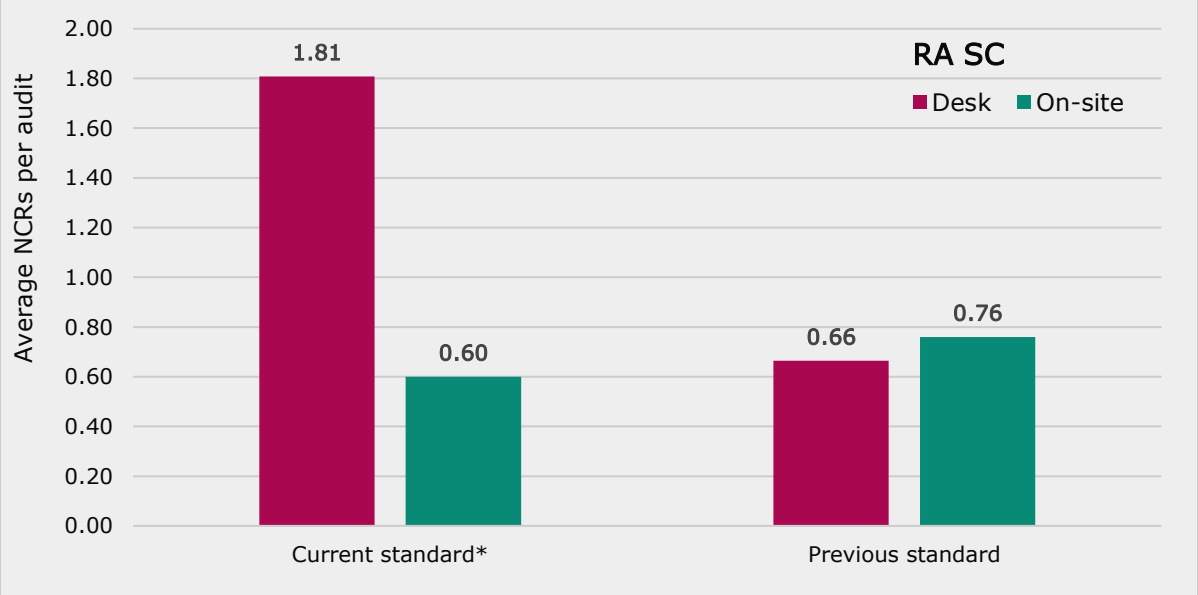

Figure 2.
Average NCRs per audit for desk and on-site audits for the current (2020) and previous (2017) RA SC standard

Asterisks (*) indicate statistically significant differences at the .05 level.

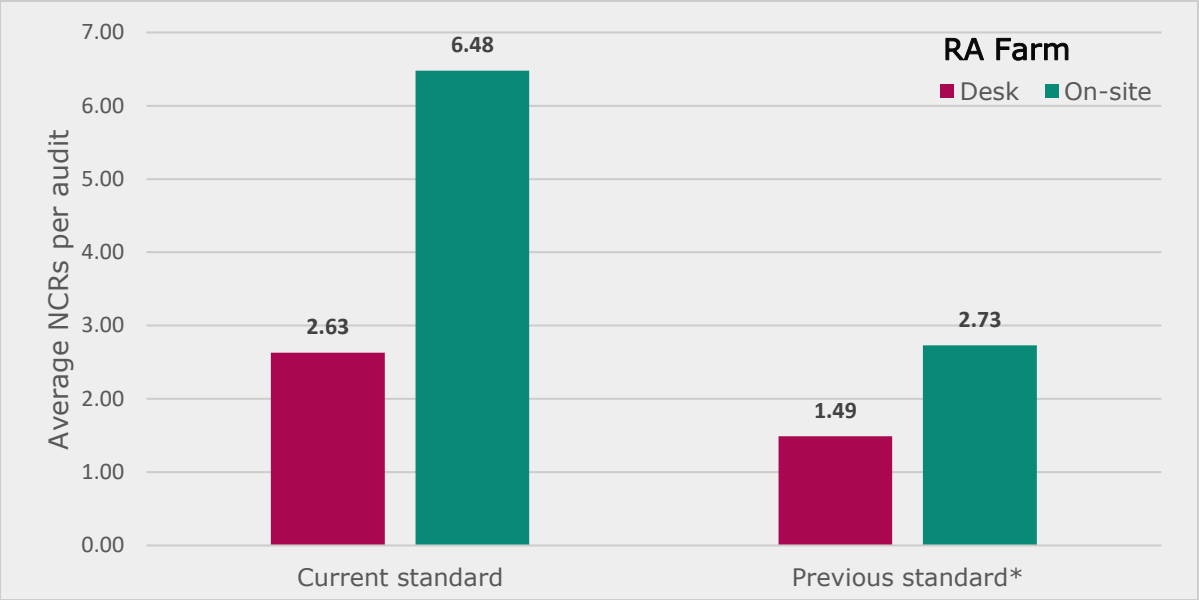

Figure 3.
Average NCRs per audit for desk and on-site audits for the current (2020) and previous (2017) RA Farm standard

Asterisks (*) indicate statistically significant differences at the .05 level.

3.3. Comparing desk and on-site NCRs on a regional level

3.3.1. FSC COC

When comparing regional differences in NCR averages between desk and on-site audits, it becomes evident that on-site audits tend to have higher averages.

For FSC COC (as shown in Table 5 and Figure 4), the only region with a higher NCR average for desk audits was Africa (M=1,67) compared to on-site audits (M=1,06). However, the difference was not statistically significant.

Africa also had the highest NCR average for desk audits, but it should be noted that the sample size was small, with only 6 desk audits and 31 on-site audits.

Asia-Pacific had a high NCR average for desk audits (M=1,44) and the highest average for on-site audits (M=1,65), but again the difference was not statistically significant.

Meanwhile, Europe/Russia, Latin America, and the US/Canada all showed statistically significant higher on-site NCR averages. Europe/Russia and Latin America had similar desk NCR averages (M=0,82 and M=0,79 respectively), with Europe/Russia having a slightly higher on-site average (M=1,07 and M=1,35 respectively). The NCR averages for both desk (M=1,20) and on-site audits (M=1,52) were higher in the US/Canada compared to Europe/Russia and Latin America.

Table 5.
Number of audits and NCR averages for desk and on-site audits for each region for FSC COC

	Desk			On-site			
	Aud. *n*	Mean	*SD*	Aud. *n*	Mean	*SD*	*T*-Test
AFR - Africa	6	**1.67**	1.51	31	**1.06**	1.34	$p = .329$
APA - Asia Pacific	394	**1.44**	2.03	941	**1.65**	2.24	$p = .097$
EUR - Europe/Russia	1,778	**0.82**	1.58	7,470	**1.07**	1.67	$p < .001$
LAT - Latin America	157	**0.79**	1.26	768	**1.35**	1.86	$p < .001$
USC - US/Canada	1,732	**1.20**	1.53	1,421	**1.52**	1.95	$p < .001$
Total audits	**4,067**			**10,631**			**14,698**

Notes: *Aud. = Audit. A significance level of .05 was used for the statistical test.*

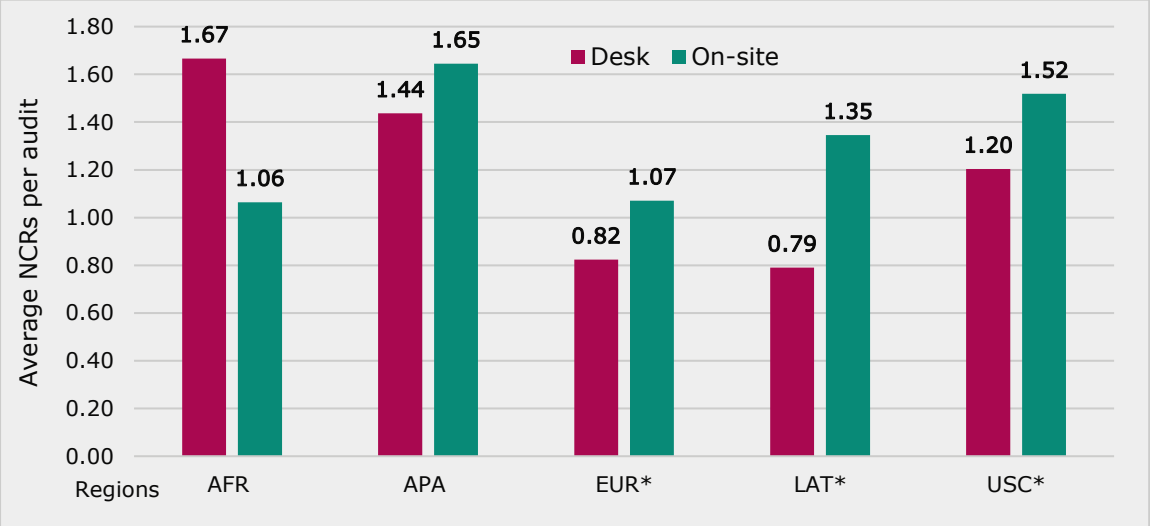

Figure 4.
Average NCRs per audit for desk and on-site audits for each region for FSC COC

Asterisks (*) indicate statistically significant differences at the .05 level.

3.3.2. FSC FM/COC

The data shows that although desk audits made up only a small portion of the total audits for FSC FM/COC, there was a noticeable trend of higher NCR issuance on average in on-site audits, as shown in Table 6 and Figure 5.

Africa had the smallest sample size but also had the highest difference in NCR averages between desk-based (M=1,22) and on-site (M=8,36) audits, with the on-site average being particularly high. Unlike FSC COC, the difference in NCR averages between desk-based and on-site audits was significant in Africa.

Asia-Pacific was the only region where the NCR average was higher for desk audits, but again, the difference was not statistically significant.

Regions Europe/Russia and Latin America showed similar results, with relatively low desk NCR averages and relatively high on-site averages, with the differences being statistically significant. Europe/Russia had a desk NCR average of 0,63 and an on-site average of 3,89, and Latin America had a desk average of 0,89 and an on-site average of 4,48.

Region US/Canada also had a significantly higher on-site NCR average (M=1,62) compared to its desk average (M=0,88); however, the on-site averages were still relatively low compared to the other regions.

Table 6.
Number of audits and NCR averages for desk and on-site audits for each region for FSC FM/COC

	Desk			On-site			
	Aud. *n*	Mean	*SD*	Aud. *n*	Mean	*SD*	*T*-Test
AFR - Africa	9	**1.22**	0.97	11	**8.36**	7.10	$p = .008$
APA - Asia Pacific	22	**5.41**	6.73	100	**4.35**	4.78	$p = .490$
EUR - Europe/Russia	46	**0.63**	1.25	1,182	**3.89**	4.19	$p < .001$
LAT - Latin America	18	**0.89**	1.28	673	**4.48**	6.03	$p < .001$
USC - US/Canada	43	**0.88**	1.47	181	**1.62**	2.02	$p = .007$
Total audits	**138**			**2.147**			**2.285**

Notes: *Aud. = Audit. A significance level of .05 was used for the statistical test.*

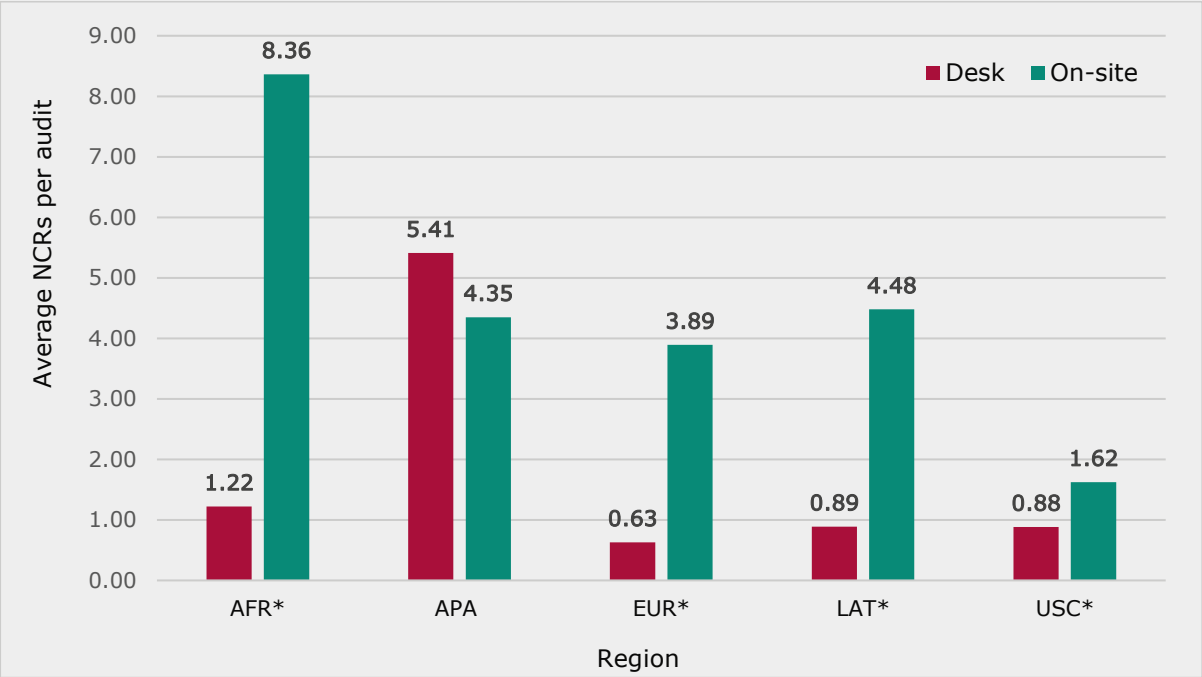

Figure 5.
Average NCRs per audit for desk and on-site audits for each region for FSC FM/COC

Asterisks (*) indicate statistically significant differences at the .05 level.

3.3.3. RA SC

The difference between desk and on-site NCR averages for RA SC was not pronounced and none of the differences were statistically significant (refer to Table 7 and Figure 6).

Overall, NCR averages for RA SC were relatively low compared to the other service types. The only exception was Africa, where the on-site NCR average (M=1,48) was higher than the desk NCR average (M=0,55).

In Asia Pacific and Europe/Russia, the on-site NCR averages were similar at 0,77 and 0,73, respectively. However, Asia-Pacific had a higher desk NCR average (M=1,26) compared to Europe/Russia (M=0,80).

Latin America was noteworthy for having a low desk NCR average (M=0,39) and an exceptionally low on-site NCR average (M=0,04). These low averages in Latin America were later found to not be accurate as, while NCRs were recorded in the audit report, they were not consistently recorded in the database throughout the study period and therefore, not included in the data for this report. However, it was determined that this had only a limited impact on our data results and did not alter any significant findings.

US/Canada had the highest desk NCR average (M=1,65) and the second highest on-site NCR average (M=1,24).

Table 7.
Number of audits and NCR averages for desk and on-site audits for each region for RA SC

	Desk			On-site			
	Aud. *n*	**Mean**	*SD*	Aud. *n*	**Mean**	*SD*	*T*-Test
AFR - Africa	20	**0.55**	1.05	27	**1.48**	2.19	$p = .061$
APA - Asia Pacific	145	**1.26**	2.75	146	**0.77**	1.25	$p = .053$
EUR - Europe/Russia	167	**0.80**	1.49	127	**0.73**	1.17	$p = .652$
LAT - Latin America	33	**0.39**	1.92	71	**0.04**	0.26	$p = .302$
USC - US/Canada	118	**1.65**	2.15	49	**1.24**	1.74	$p = .202$
Total audits	**483**			**420**			**903**

Notes: *Aud. = Audit. A significance level of .05 was used for the statistical test*.

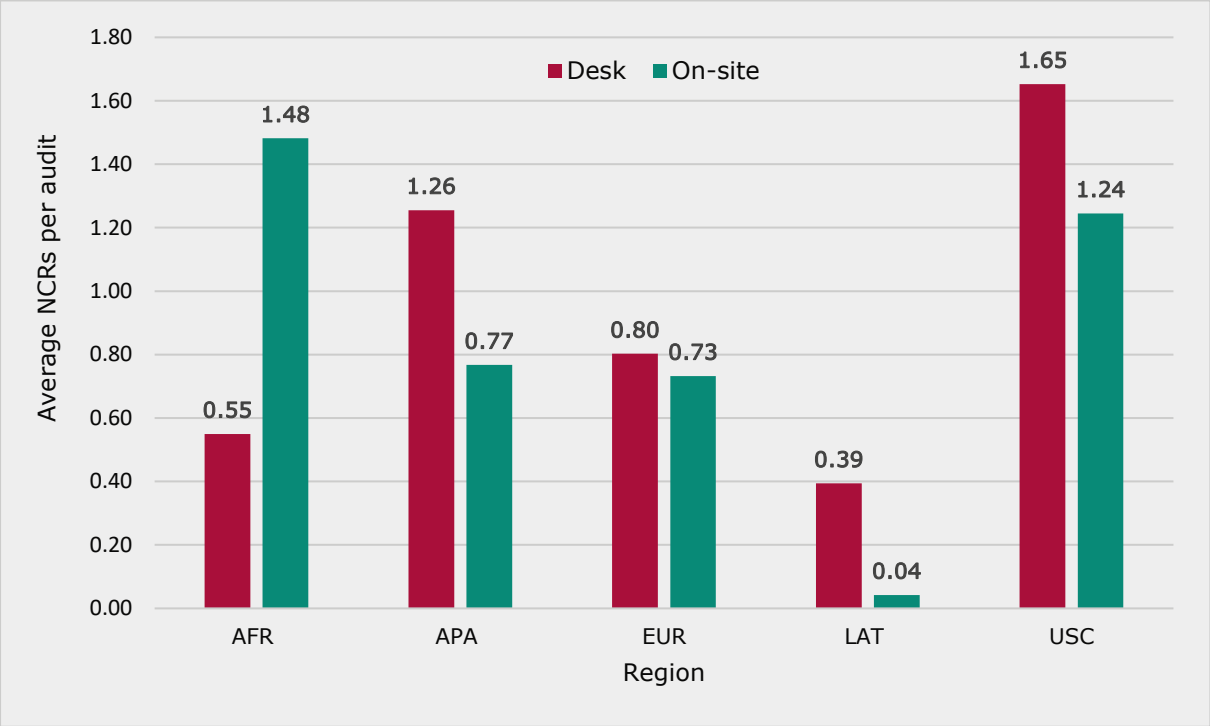

Figure 6.
Average NCRs per audit for desk and on-site audits for each region for RA SC. None are statistically significant.

3.3.4. RA Farm

As was the case with FSC COC, RA Farm also had a low number of desk audits (124) compared to on-site audits (2,483).

Africa, Asia-Pacific and Europe/Russia all showed relatively high NCR averages for on-site audits (M=5,05, 4,25 and 4,92, respectively) compared to the other regions, as shown in Table 8 and Figure 7. The differences were significant for Asia-Pacific and Europe. Compared to Africa, they had relatively low desk averages (M=1,52 and 1,00). Africa, on the other hand, had the highest average for desk NCRs out of all regions (M=4,08).

US/Canada also had a higher on-site average (M= 1,86) than desk averages (M=1,00), yet there was no statistically significant difference.

Latin America was the only region with a slightly higher NCR average for desk audits (M=1,41) compared to on-site audits (M=1,22), but the difference was not statistically significant.

Table 8.
Number of audits and NCR averages for desk and on-site audits for each region for RA Farm

	Desk			On-site			
	Aud. *n*	Mean	*SD*	Aud. *n*	Mean	*SD*	*T*-Test
AFR - Africa	13	**4.08**	3.09	879	**5.05**	6.14	$p = .290$
APA - Asia Pacific	31	**1.52**	2.87	642	**4.92**	6.60	$p < .001$
EUR - Europe/Russia	17	**1.00**	1.77	24	**4.25**	5.44	$p = .011$
LAT - Latin America	56	**1.41**	3.18	924	**1.22**	3.25	$p = .675$
USC - US/Canada	7	**1.00**	1.73	14	**1.86**	3.35	$p = .536$
Total audits	**124**			**2,483**			**2,607**

Notes: *Aud. = Audit. A significance level of .05 was used for the statistical test.*

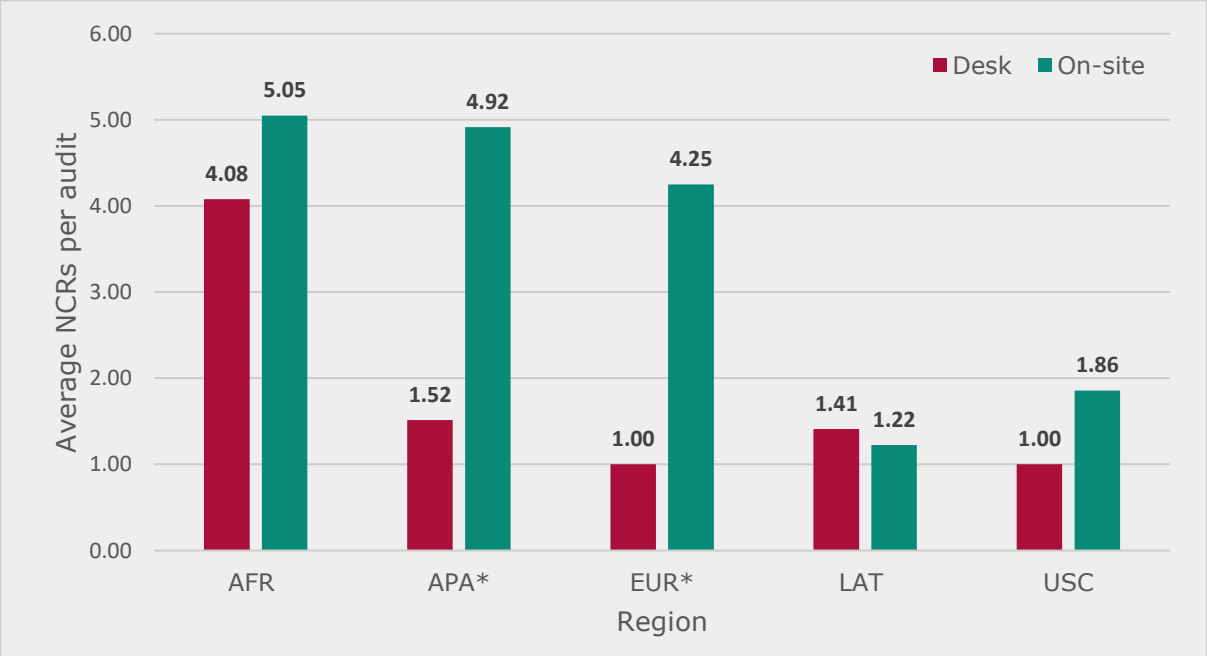

Figure 7.
Average NCRs per audit for desk and on-site audits for each region for RA Farm.

Asterisks (*) indicate statistically significant differences at the .05 level.

3.4. Comparing desk and on-site NCRs within three categories of indicator types

A key question of this study was to find out whether desk audits are adequate to assess indicators specifically related to on-the-ground land management, such as disposal of chemical waste, pesticide usage, biodiversity management, and water protection, as well as social management issues such as child labour, safe working practice and worker housing. One can suppose that field audits are likely necessary to evaluate these indicators that require a more visual type of evaluation.

To see if there is a difference in the number of NCRs issued for these important social and environmental indicators, all standard indicators were grouped into three categories: environmental, social, and systems. The indicators and their assigned categories were reviewed by the responsible program managers to ensure their accuracy in category classification.

The focus of the analysis was on the NCRs assessed through the general FSC international principles and criteria for forest management (FSC-STD-01-001) and the RA farm requirements (SA-S-SD-1-V1.1, SA-S-SD-1-V1.2 and RA-S-SP-1-V1.2).

This analysis was not performed for FSC COC and RA SC as there were not enough indicators categorised as environmental or social, as chain of custody standards are largely focused on management systems (i.e., handling and labelling of supply chain inputs). It should be noted that not all NCRs could be classified into a specific group. This was mainly due to the absence of indicator information associated with the audit in our database (i.e., an NCR was issued, but the indicator number was missing), but also due to filtering out of NCRs issued under "supporting" standards (such as trademark standards, supporting annexes, etc.).

3.4.1. FSC FM/COC

The analysis of NCRs across the three categories of "environmental," "social," and "systems" related indicators showed that on-site NCR averages were higher than desk NCR averages in all three categories, with a significant difference in the averages between the two groups (Table 9, Figure 8).

FSC FM/COC contained 31 criteria, with 99 (47%) indicators classified as environmental, 20 criteria with 66 (31%) indicators classified as social, and 19 criteria with 46 (22%) indicators classified as systems. Considering that each category had a different number of indicators, a comparison of averages between the categories did not seem suitable.

When taking the assumption into account that it's usually more challenging to locate environmental and social NCRs during desk-based audits, we expected to see a more significant disparity between the averages of desk-based and on-site assessments in these categories compared to the variation we anticipated within the systems category. As suspected, the difference in averages between desk-based and on-site assessments in the environmental category turned out to be the most pronounced among all three categories. On average, on-site audits within the environmental category generated 3.9 times more NCRs than desk audits. NCRs from on-site audits in the social and systems categories were, on average, 2.1 and 2.7 times higher, respectively, than those from desk-based audits. Surprisingly, we observed that the difference in averages was more significant in the systems category compared to the social category.

Table 9.
Number of audits and NCR averages for desk and on-site audits for each NCR type for FSC FM/COC.

	Desk			On-site			
	Aud. *n*	Mean	*SD*	Aud. *n*	Mean	*SD*	*T*-Test
Environmental	138	**0.42**	1.13	2,147	**1.63**	2.36	$p < .001$
Social	138	**0.32**	1.11	2,147	**0.68**	1.15	$p < .001$
Systems	138	**0.49**	1.20	2,147	**1.32**	2.14	$p < .001$

Notes: *Aud. = Audit. A significance level of .05 was used for the statistical test. FSC FM/COC contained 99 environmental indicators, 66 social indicators, and 46 systems indicators.*

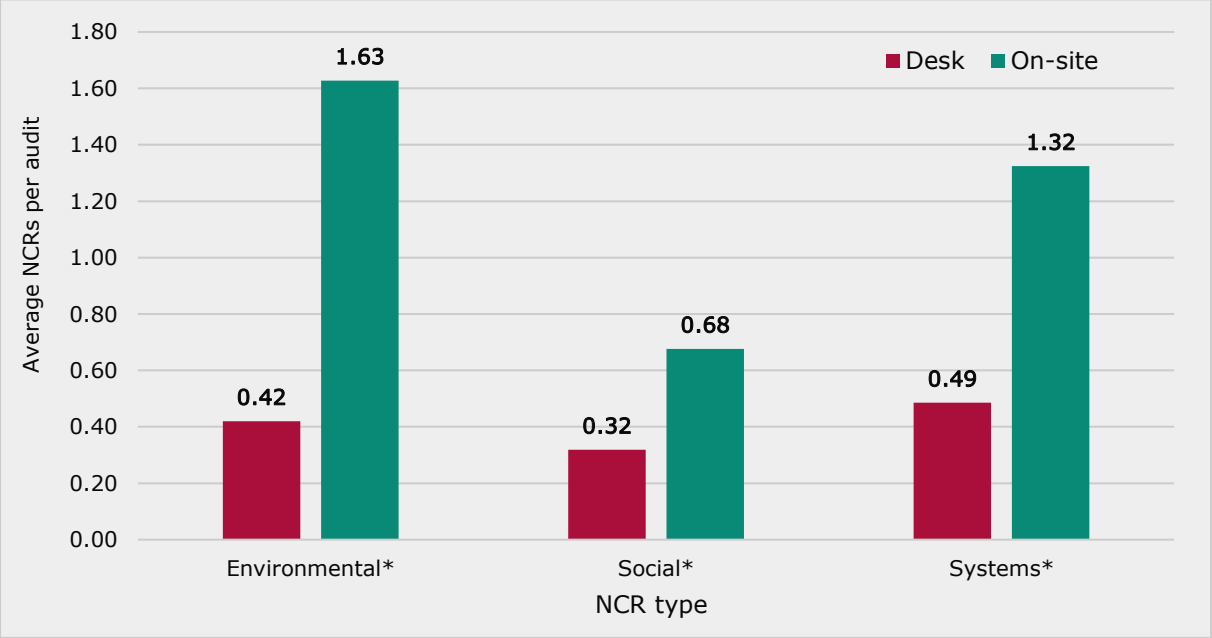

Figure 8.
Average NCRs per audit for desk and on-site audits for each NCR type for FSC FM/COC.

Asterisks (*) indicate statistically significant differences at the .05 level.

3.4.2. RA Farm

As with FSC FM/COC, the on-site averages for each category in the RA Farm audits were significantly higher (Table 10, Figure 9). The current version of the RA Farm standard (2020) contained 77 indicators classified as environmental, 77 indicators classified as social, and 54 indicators classified as systems. The previous RA Farm standard (2017) contained 60 indicators classified as environmental, 47 indicators classified as social, and 47 indicators classified as systems. Both versions were of the standard were grouped together for this analysis.

The highest gap in NCR averages between desk-based and on-site assessments was found in the social category, where there were 2.6 times more NCRs from on-site audits compared to desk-based ones. In the environmental and systems categories, the numbers were quite similar. On-site audits in the environmental category had 2.1 times more NCRs than desk-based audits, while within the systems category, it was 2 times higher.

Table 10.
Number of audits and NCR averages for desk and on-site audits for each NCR type for RA Farm

	Desk			On-site			
	Aud. *n*	Mean	*SD*	Aud. *n*	Mean	*SD*	*T*-Test
Environmental	124	**0.72**	1.20	2,483	**1.50**	2.36	$p < .001$
Social	124	**0.40**	1.10	2,483	**1.02**	2.01	$p < .001$
Systems	124	**0.52**	1.25	2,483	**1.04**	2.11	$p < .001$

Notes: *Aud. = Audit. A significance level of .05 was used for the statistical test. RA Farm (2020) contained 77 environmental indicators, 77 social indicators, and 54 systems indicators. RA Farm (2017) contained 60 environmental indicators, 47 social indicators, and 47 systems indicators. This analysis looks at data from both standards combined.*

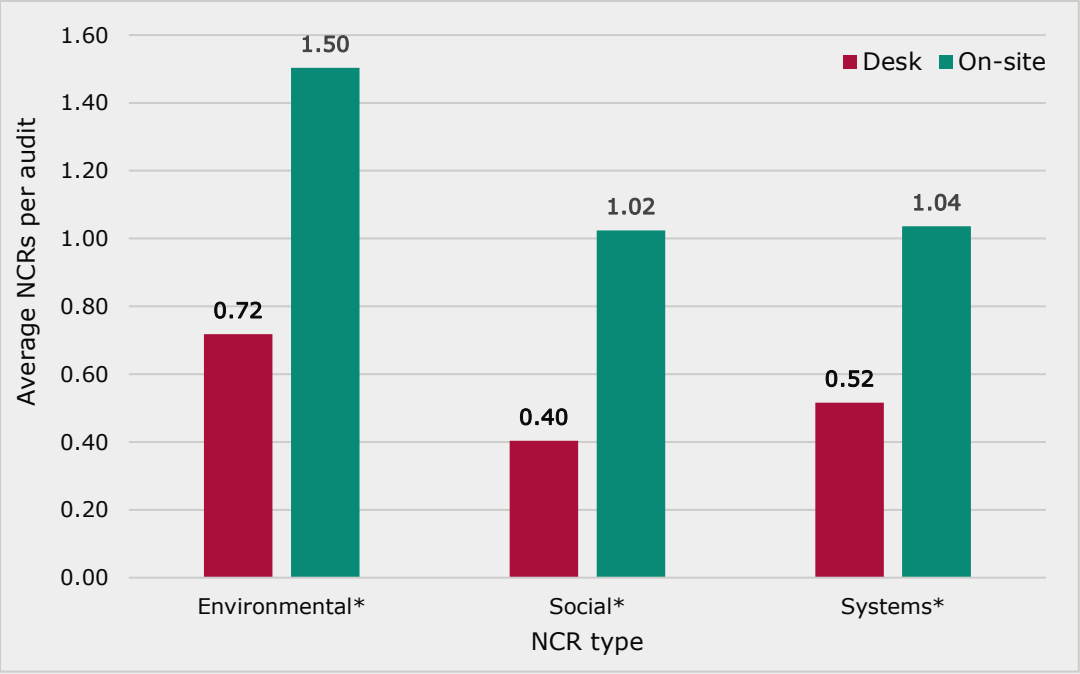

Figure 9.
Average NCRs per audit for desk and on-site audits for each NCR type for RA Farm.

Asterisks (*) indicate statistically significant differences at the .05 level.

4. Conclusions

The findings indicate that on-site audits tend to identify more NCRs compared to desk audits, suggesting that they are more likely to uncover non-conformances in the auditing process.

When grouping NCRs into three categories, namely environmental, social and systems, it became evident that on-site audits consistently revealed more NCRs than desk audits for all categories. The NCR averages for on-site audits for each category were up to four times as high as the desk audits, further emphasising the importance of on-site assessments in identifying non-conformances related to environmental related indicators.

Based on these findings, it is recommended to continue to prioritise on-site audits to ensure comprehensive evaluations and effective identification of non-conformances in order to ensure sustainability standards are being properly implemented. Additionally, attention should be given to the specific land management-based audits (FSC FM and RA Farm) to address the higher NCR averages compared to supply chain audits (FSC COC and RA SC), potentially requiring enhanced scrutiny and corrective measures within these audit scopes.

Overall, this analysis highlights the varying outcomes of desk and on-site audits in detecting NCRs, underlining the significance of a well-rounded audit approach that incorporates both methods to ensure thorough assessments and improved compliance with the sustainability certification standards.

About us

Preferred by Nature is an international non-profit organisation working to support better land management and business practices that benefit people, nature and the climate.
We do this through a unique combination of sustainability certification services, projects supporting awareness raising, and capacity building.

For 30 years, we have worked to develop practical solutions to drive positive impacts in production landscapes and supply chains in 100+ countries. We focus on land use, primarily through forest, agriculture and climate impact commodities, and related sectors such as tourism and conservation.

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