



## FSC Chain of Custody Certification Audit Summary Report

<b>Organization:</b>	Cumberland Packaging Ltd		
<b>Address:</b>	Unit 2, Bay 6, Campfield Road, , Shoeburyness, Essex, SS3 9BX		
<b>Website:</b>	www.cumberlandpackaging.co.uk	<b>Public Company Email</b>	jwatson@cpholdings.co.uk
<b>Standard(s):</b>	FSC-STD-40-004 V2-1 (COC)	<b>Accreditation Body(s):</b> ASI	
<b>Type of certification</b>	Single		
<b>Representative:</b>	John Watson	<b>Email Representative:</b>	jwatson@cpholdings.co.uk
<b>Phone no:</b>	01702 298014	<b>Email FSC Trademark:</b>	jwatson@cpholdings.co.uk
<b>Site(s) audited:</b>	Unit 2, Bay 6, Campfield Road, , Shoeburyness, Essex, SS3 9BX	<b>Date(s) of audit(s):</b>	2016-11-15
<b>EA Code:</b>	06	<b>NACE Code:</b>	20.2
<b>Technical Area Code:</b>		<b>Effective No. of Personnel:</b>	73
<b>Lead auditor:</b>	Tobin Gordon	<b>Additional team member(s):</b>	
<b>Time Allocation (audit man day):</b>	1 day audit 0.5 day report	<b>Additional Attendees and Roles:</b>	
<b>FSC COC and FSC CW Code:</b>	TBC	<b>First Issue Date:</b>	TBC
<b>License Code:</b>	TBC	<b>Expiry date:</b>	TBC
<p>This report is confidential and distribution is limited to the audit team, client representative and the SGS office. The SGS accredited office for this certification is  <b>SGS Société Générale de Surveillance SA (Switzerland), Technoparkstrasse 1, CH-8005 Zürich, Switzerland, Email : info.zh@sgs.com.</b></p>			

Job n°:	GB/FR 235698	Report date:	06/01/2017	Visit Type:	S2A	Visit n°:	1
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## 1. Audit objectives

The objectives of this audit were:

- to confirm that the management system conforms with all the requirements of the audit standard;
- to confirm that the organization has effectively implemented the planned management system;
- to confirm that the management system is capable of achieving the organization's policy objectives.

## 2. Scope of certification

The purchase of FSC Mix sheet board for the manufacture, sale and distribution of FSC Mix Corrugated Products (Transfer System).

- Has this scope been amended as a result of this audit?  Yes  No
- This is a **single COC certification with multiple sites** and an "Appendix for Registration Organisations with Multiple Sites" listing all relevant sites has been established (attached) and agreed with the client  Yes  No
- This is a **multi-site** audit and an "Appendix for Registration Organisations with Multiple Sites" listing all relevant sites and/or remote locations has been established (attached) and agreed with the client  Yes  No
- This is a **group management** audit and an "Appendix for Registration Organisations with Multiple Sites" listing all relevant sites have been established (attached) and agreed with the client  Yes  No
- The company is **outsourcing** processes and an "Appendix with Information about Outsourcings" listing all relevant sub-contractors  Yes  No
- The company is sourcing **Controlled Wood** and a separate complementary audit report is completed or an "Appendix for Controlled Wood Verification" is attached.  Yes  No
- The company intends to sell **FSC Controlled Wood** and a FSC Controlled Wood Code must be issued  Yes  No
- The company is sourcing **reclaimed material** and an "Appendix with Information about Reclaimed Material" listing all relevant suppliers is attached.  Yes  No

### 3. System under review

Cumberland Packaging Ltd manufactures corrugated cards products from a single production site in Shoeburyness, Essex. The purchases and receives corrugated fibreboard from FSC certified suppliers. All inputs are supplied to the company as FSC certified. Input materials as stored on site prior to production. Production involves bringing sheets together to form profiled and graded corrugated cardboard products that are stored in bulk prior to sales to customers. All production is based on customers' bespoke purchase requirements. No products are manufactured for stock. All purchasing, production and sales are managed using Abaca Systems MIS. The company was able to demonstrate a "dummy" system during the assessment audit. The live version of the system will be switched on, once the COC certificate is issued.

Critical Control Points	Risk of Mixing	Justification
Document control	<u>Low Risk</u>	<p>Good Control: The company has developed a documented management system with the support of a COC consultant. The management system includes documents procedures covering all applicable FSC requirements.</p> <p>The company provided sample documents to demonstrate compliance with applicable FSC standard requirements.</p> <p>Procedures indicate that all relevant records are maintained for at least 5 years.</p> <p>Relevant personnel within the business have received training for procedures that apply to their responsibilities.</p>
Purchase / purchase orders	<u>Low Risk</u>	<p>Good Control: The company has four suppliers. All suppliers hold valid FSC COC Certificates that include the FSC Product Type P4.3 Corrugated Fibreboard / FSC Mix.</p> <p>Suppliers have supplied products to the company with valid FSC claims and their applicable COC certificate codes.</p> <p>FSC production is based on bespoke customer orders. FSC inputs are therefore purchased for specific jobs.</p> <p>Purchase records are maintained through Abaca Systems MIS.</p>
Receiving / Storing	<u>Low Risk</u>	<p>Good Control: All inputs are received as FSC certified.</p> <p>All inputs are allocated a product code. The product code details are included in a bar code. The bar code is scanned on arrival and a GRN is electronically issued.</p> <p>The product is then allocated a specific storage area. The storage area is identified by an additional bar code.</p> <p>Any errors or non-conformance issues are automatically raised when the product is scanned.</p> <p>NC issues are automatically forwarded to the Production Manager.</p>
Processing Step 1	<u>Low Risk</u>	<p>Good Control: All manufacturing is based on bespoke purchases. The company does not manufacture for stock.</p> <p>The company uses Abaca Systems MIS to control all production. The MIS was effectively demonstrated at the assessment audit.</p> <p>The customer issues a quote request. An estimate is issued. If accepted, a works order is raised. On completion of the works order and the production process, the works order data is transferred to a</p>

		<p>delivery note and invoice.</p> <p>All production is based on distinct job orders.</p> <p>The company has unique reference numbers are each separate stage of the production process.</p>
Identification of finished product / Labelling	<u>Low Risk</u>	<p>Good Control: The company has stated that they will potentially use the FSC Mix label on-product. Procedure 11.2 defines the requirements for using the FSC Mix Label.</p> <p>The company has stated that they may use the promotional panel.</p> <p>All logo uses will be controlled by the design department.</p> <p>Interviews with personnel confirm that the company understand the requirements for using the FSC logo generator and for submitting all logo use for approval, prior to final print.</p>
Sales documents	<u>Low Risk</u>	<p>Good Control: The company has demonstrated their understanding for including the FSC Mix Credit or FSC Mix 70% claim, along with a “dummy” certificate code “SGSCH-COC-xxxxxx” on Invoices for certified outputs.</p> <p>Invoices are issued through EDI. PDF “Copy-Invoices” are issued for records purposes.</p> <p>All records for certified outputs will be maintained through Abaca Systems MIS.</p>
Distribution/ delivery	<u>Low Risk</u>	<p>Good Control: The company has demonstrated their understanding for including the FSC Mix Credit or FSC Mix 70% claim, along with a “dummy” certificate code “SGSCH-COC-xxxxxx” on delivery notes for certified outputs.</p> <p>All records for certified outputs will be maintained through Abaca Systems MIS.</p>

#### 4. Current audit findings and conclusions

The audit team conducted a process-based audit focusing on significant aspects/risks/objectives required by the standard(s). The audit methods used were interviews, observation of activities and review of documentation and records.

The structure of the audit was in accordance with the audit plan and audit planning matrix included as annexes to this summary report.

The audit team concludes that the organization  has  has not established and maintained its

management system in line with the requirements of the standard and demonstrated the ability of the system to systematically achieve agreed requirements for products or services within the scope and the organization’s policy and objectives.

Number of nonconformities identified:  0  Major  0  Minor

Therefore the audit team recommends that, based on the results of this audit and the system’s demonstrated state of development and maturity, management system certification be:

Granted /  Continued /  Withheld /  Suspended until satisfactory corrective action completed.

## 5. Previous Audit Results

The results of the last audit of this system have been reviewed, in particular to assure appropriate correction and corrective action has been implemented to address any nonconformity identified. This review has concluded that:

- Any nonconformity identified during previous audits has been corrected and the corrective action continues to be effective.
- The management system has not adequately addressed nonconformity identified during previous audit activities and the specific issue has been re-defined in the nonconformity section of this report.

## 6. Audit Findings

The audit team conducted a process-based audit focusing on significant aspects/risks/objectives. The audit methods used were interviews, observation of activities and review of documentation and records.

The chain of custody system documentation demonstrated conformity with the requirements of the audit standard and provided sufficient structure to support implementation and maintenance of the management system.  Yes  No

The organization has demonstrated effective implementation and maintenance of its chain of custody system.  Yes  No

Throughout the audit process, the chain of custody system demonstrated overall conformance with the requirements of the audit standard.  Yes  No

Has the Organization taken possession of certified material?  Yes  No

Note: If the answer is "no" at the stage of the Initial Audit, the organisation shall notify SGS as soon as eligible input stock is available or the production of FSC-certified material has started. SGS shall then carry out a site visit within 3 months.

FSC Trademark use is accurate and in accordance with appropriate standard and guidance.  N/A  Yes  No

Certification claims relating to SGS certification marks are accurate and in accordance with appropriate guidance.  N/A  Yes  No

The organization received complaints, disputes or allegations relating compliance with any applicable aspect of the relevant FSC certification standards (details to be discussed in section 9).  Yes  No

## 7. Significant Audit Trails Followed

The specific processes, activities and functions reviewed are detailed in the Audit Planning Matrix and the Audit Plan. Details of collected evidence and audit trail of this audit are presented in the separate FSC-COC-checklist.

## 8. Nonconformities

No Non-conformances were issued at the assessment audit.

## 9. General Observations & Opportunities for Improvement & Complaints Received by the Organization

The has a complaints process. No complaints have been received prior to the assessment audit.

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Observation:

Although the company has not taken possession of certified material, no site visit needs to be conducted within 3 months, as no non-conformances were issued.

10. Opening and Closing Meeting Attendance Record

Name	Position	Opening	Closing
John Watson	MD	X	X
Raj Bhardwaj	COC Consultant	X	X
Guy Thomas	Abaca Systems Ltd	X	X
Tobin Gordon	Lead Auditor	X	X

## Appendix with Public Information about Product Groups and FSC Fees

### 1. Certified Product Groups

Input Product Type [1] and Category [2]	Annual Input (Volume / Number)	Output Product Type[1]	Species [3]	Primary Activity [4]	System [5]	Output Category [6]	Annual Output (Volume Number)	No
P4.3 FSC Mix	0 Tonnes	P5.1	NA	Secondary Processor	Transfer	FSC Mix	0 Tonnes	1

Information published in the FSC Database [www.fsc-info.org](http://www.fsc-info.org) (grey background):

[1] According to FSC-STD-40-004a: FSC Product Type Classification.

[2] FSC 100%, FSC Mix, FSC Recycled, FSC Controlled Wood, Controlled Wood, Pre-Consumer Reclaimed Material or Post-Consumer Reclaimed Material.

[3] Scientific and common name.

[4] Options according to the FSC-Database are: Logging, primary processor, secondary processor, trader with physical possession, trader without physical possession, wholesaler, printer, publisher, retailer.

[5] Transfer, Credit or Percentage System.

[6] FSC 100%, FSC Mix, FSC Recycled, FSC Controlled Wood.

### 2. FSC AAF Accreditation and Administration Fees

Class	Annual Turnover	Single COC	Multisite COC	Trader single	Trader Multisite
1	< 200'000	<input type="checkbox"/> \$ 68	<input type="checkbox"/> \$ 68	<input type="checkbox"/> \$ 26	<input type="checkbox"/> \$ 26
2	200'000 – 1'000'000	<input type="checkbox"/> \$ 280	<input type="checkbox"/> \$ 280	<input type="checkbox"/> \$ 104	<input type="checkbox"/> \$ 104
3	> 1 – 5 Million	<input type="checkbox"/> \$ 549	<input type="checkbox"/> \$ 549	<input type="checkbox"/> \$ 207	<input type="checkbox"/> \$ 311
4	> 5 – 25 Million	<input checked="" type="checkbox"/> \$ 1'107	<input type="checkbox"/> \$ 1'107	<input type="checkbox"/> \$ 414	<input type="checkbox"/> \$ 414
5	> 25 – 100 Million	<input type="checkbox"/> \$ 1'945	<input type="checkbox"/> \$ 1'945	<input type="checkbox"/> \$ 694	<input type="checkbox"/> \$ 694
6	> 100 – 500 Million	<input type="checkbox"/> \$ 4'138	<input type="checkbox"/> \$ 4'863	<input type="checkbox"/> \$ 1'035	<input type="checkbox"/> \$ 1'138
7	> 500 – 1'000 Million	<input type="checkbox"/> \$ 6'932	<input type="checkbox"/> \$ 10'345	<input type="checkbox"/> \$ 2'069	<input type="checkbox"/> \$ 2'173
8	> 1'000 – 2'000 Million	<input type="checkbox"/> \$ 9'725	<input type="checkbox"/> \$ 20'690	<input type="checkbox"/> \$ 4'138	<input type="checkbox"/> \$ 4'397
9	> 2'000 – 3'000 Million	<input type="checkbox"/> \$ 15'518	<input type="checkbox"/> \$ 31.035	<input type="checkbox"/> \$ 5'173	<input type="checkbox"/> \$ 6'207
10	> 3'000 – 5'000 Million	<input type="checkbox"/> \$ 20'000	<input type="checkbox"/> \$ 40'000	<input type="checkbox"/> \$ 7'000	<input type="checkbox"/> \$ 8'000
10+	> 5'000 Million	<input type="checkbox"/> \$ 30'000	<input type="checkbox"/> \$ 50'000	<input type="checkbox"/> \$ 10'000	<input type="checkbox"/> \$ 12'000

Groups: Special calculation applies. Provide summarised turnover of all group members in USD:



## Audit Plan

<b>Organization:</b>	Cumberland Packaging Ltd		
<b>Address:</b>	Unit 2, Bay 6, Campfield Road, , Shoeburyness Essex SS3 9BX		
<b>Visit Number:</b>	1	<b>Actual Visit Date:</b>	Audit 05/01/17 Report 06/01/17
<b>Visit Due by Date:</b>	2016-08-25	For auditor information only	
<b>Lead Auditor:</b>	Tobin Gordon		
<b>Team Member(s):</b>			
<b>Additional Attendees and Roles</b>			
<b>Standard(s):</b>	FSC-STD-40-004 v2-1		
<b>Audit Language:</b>	English		
<b>Audit Scope:</b>	The purchase of FSC Mix sheet board for the manufacture, sale and distribution of FSC Mix Corrugated Products (Transfer System).		

*Audit objectives: To confirm that the management system has been established and implemented in accordance with the requirements of the audit standard.*

Date	Time	Auditor	Area / Department / Process / Function	Key Contact
			<b>FSC</b>	
05/01/17	09:00	Tobin Gordon	Office – Opening Meeting	John Watson
	09:15	“	Office – Public Summary Review	“
	09:45	“	Office – System/Procedure/Training/Records Review	“
	12:30		Lunch	
	13:00	“	Office – Purchasing/Supplier Control	“
	13:45	“	Warehouse/Storage Area – Material Receipt/Segregation	“
	14:30	“	Office – Material Balances/Volume Summaries	“
	15:00	“	Office/Despatch – Sales/Deliveries	“
	15:45	“	Office– Trademark Use	“
	16:15	“	Closing Meeting	“
06/01/17	08.00	“	Report Writing	NA

**Notes to Client:**

- Times are approximate and will be confirmed at the opening meeting prior to commencement of the audit.
- SGS auditors reserve the right to change or add to the elements listed before or during the audit depending on the results of on-site investigation.
- A private place for preparation, review and conferencing is requested for the auditor's use.
- Please provide a light working lunch on-site each audit day.
- Your contract with SGS is an integral part of this audit plan and details confidentiality arrangements, audit scope, information on follow up activities and any special reporting requirements.

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## Audit Plan

<b>Organization:</b>	Cumberland Packaging Ltd		
<b>Address:</b>	Unit 2, Bay 6, Campfield Road, , Shoeburyness Essex SS3 9BX		
<b>Visit Number:</b>	2	<b>Actual Visit Date:</b>	23/01/18
<b>Visit Due by Date:</b>	Jan 2018	<b>For auditor information only</b>	
<b>Lead Auditor:</b>	TBC		
<b>Team Member(s):</b>			
<b>Additional Attendees and Roles</b>			
<b>Standard(s):</b>	FSC-STD-40-004 v2-1		
<b>Audit Language:</b>	English		
<b>Audit Scope:</b>	The purchase of FSC Mix sheet board for the manufacture, sale and distribution of FSC Mix Corrugated Products (Transfer System).		

*Audit objectives: To confirm that the management system has been established and implemented in accordance with the requirements of the audit standard.*

Date	Time	Auditor	Area / Department / Process / Function	Key Contact
			<b>FSC</b>	
23/01/18	09:00	TBC	Office – Opening Meeting	John Watson
	09:15	“	Office – Public Summary Review	“
	09:45	“	Office – System/Procedure/Training/Records Review	“
	12:30		Lunch	
	13:00	“	Office – Purchasing/Supplier Control	“
	13:45	“	Warehouse/Storage Area – Material Receipt/Segregation	“
	14:30	“	Office – Material Balances/Volume Summaries	“
	15:00	“	Office/Despatch – Sales/Deliveries	“
	15:45	“	Office– Trademark Use	“
	16:15	“	Closing Meeting	“

**Notes to Client:**

- Times are approximate and will be confirmed at the opening meeting prior to commencement of the audit.
- SGS auditors reserve the right to change or add to the elements listed before or during the audit depending on the results of on-site investigation.
- A private place for preparation, review and conferencing is requested for the auditor's use.
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- Your contract with SGS is an integral part of this audit plan and details confidentiality arrangements, audit scope, information on follow up activities and any special reporting requirements.

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## Audit Planning Matrix

Area / Department / Process / Function	ASPECTS, RISKS, OBJECTIVES, Clauses	Auditor(s)	Visits:	V1	V2	V3	V4	V5	V1R	V1
			Dates:	05&06/01/17	23/01/18	Jan 19	Jan 20	Jan 21	Jan 22	Jan 23
			T Gordon	T Gordon	TBC	TBC	TBC	TBC	TBC	TBC
<b>COC Standard</b>	<b>FSC-STD-40-004</b>									
<b>Universal Requirements</b>	<b>Quality management, Scope of Chain of Custody system, Material sourcing, Material receipt and storage, Volume control, Sales and delivery</b>	<b>1, 2, 3, 4, 5, 6</b>	X	O	O	O	O	O	O	O
<b>Systems for controlling FSC claims</b>	<b>Transfer system, Percentage system, Credit system</b>	<b>7, 8, 9</b>	X	O	O	O	O	O	O	O
<b>Labelling</b>	<b>General labelling requirements, Eligibility for labeling</b>	<b>10, 11</b>	X	O	O	O	O	O	O	O
<b>Supplementary Requirements</b>	<b>Outsourcing</b>	<b>12</b>	X	O	O	O	O	O	O	O

General Notes:

In column 1, list the departments, processes, activities or other functional units, as defined by the organization. These should be the same departments and/or processes identified on the audit plan.

In column 2, list the primary or critical aspects, objectives and/or KPIs applicable to the department, process or activity.

In column 3, list all the elements of the applicable standard that relate to each activity or process defined in column 1 (when complete, each element of the standard must be listed in column 2 at least once).

For planned visits, indicate with an "O" in the box for each process to be covered.

For each completed visit, mark "X" in the box for each department or process covered. If nonconformities are identified, note the number of minors and/or majors identified in each department or process.

For integrated contracts please record level of the integration of the client's IMS in the 'General notes' section.



**Contract Data Information Return Form**

I confirm that the details on the CDS/CertNet Data are correct with the exception of changes indicated on this form.

I confirm that the current CDS and all the below changes have been agreed with the client.

I confirm I have completed the relevant Technical Area Qualification Forms for the Technical Area

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<b>Auditor Name:</b>	Tobin Gordon	<b>Date:</b>	05&06/01/17
<b>Additional Team Members:</b>			
I confirm that the audit team have completed the relevant Technical Area Qualification Form(s) for the Technical Area Code(s) listed on the page 1 of this report.		Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>

listed on the CDS.

**Certificate Details:**

*Please note the details given below will appear on the certificate issued to the client.*

*I have confirmed the below with client and any changes have been made to this data.*

**NB. This section will be blank if this is for an Initial visit and should be completed by the auditor in full (with the exception of the Certificate Number).**

Certificate Number	Standard	Accreditation Body	Full Site Address
TBC	FSC-STD-40-004V2.1	ASI	Unit 2, Bay 6, Campfield Road, , Shoeburyness, Essex, SS3 9BX

	Yes	No
Has the level of integration changed since the last audit?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
I confirm that I have verified the EAC/NACE/TAQF shown on page 1 of this report to be correct and accurately reflect the clients scope of certification.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
It was necessary for me to change the EAC/NACE/TAQF on Page 1 of this report	<input type="checkbox"/>	<input checked="" type="checkbox"/>
It was necessary for me to change the number of employees on Page 1 of this report	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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**Administration Details:**

- *Please complete*

Provisional date for next visit (To be filled in by SGS Employees only)	23 <sup>rd</sup> Jan 2018		
FUA Required? (If yes, give units and date)	Yes <input type="checkbox"/> Date:	No <input checked="" type="checkbox"/>	
Additional comments			
Client email address confirmed as			

**Client Details:**

- *Only record contact detail changes below, otherwise leave blank*

Telephone No	
Fax No	
Contact Name	
Position	
Website	
Invoicing Address	



## Expenses Form

<b>Auditor Name:</b> Tobin Gordon	<b>Date</b> 05&06/01/17
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*I confirm the invoicing address has been confirmed with the client*

Miles at current rate	337 Miles	£
Air		£
Rail		£
Taxi		£
Hotel & Subsistence		£
Parking		£
Car		£
Toll		£
Incidental Expenses		£
<b>EXPENSES TOTAL</b>		£

Purchase order number (If applicable)	
Days to invoice client (Minimum of 2 hours for Major CAR close out)	

For completion by Contractors:

Number of days for payment	1.5 Days
LTD Co. ONLY – Your SGS Purchase Order Number for this visit	