

12th February 2020

Attention To:

Mr. Kamarudin Bin Puteh
 Pertubuhan Peladang Negeri Terengganu
 Tingkat 3, Wisma Peladang Terengganu,
 Lot 994, Jalan Sultan Mohamad,
 21100 Kuala Terengganu.

Assessment Plan:
 Pertubuhan Peladang Negeri Terengganu
 Tingkat 3, Wisma Peladang Terengganu,
 Lot 994, Jalan Sultan Mohamad,
 21100 Kuala Terengganu.

MSPO – Stage 1 MSPO – Stage 2 Surveillance 2

1. Introduction & Context

This audit plan has been created under consideration of the Guidelines for management systems auditing according to ISO 19011:2011 and ISO/IEC 17021-1:2015 together with following applicable standard(s):

MS 2530-1: MSPO, PART 1: GENERAL PRINCIPLES FOR SUSTAINABLE PALM OIL	<input type="checkbox"/>
MS 2530-2: MSPO, PART 2: GENERAL PRINCIPLES FOR INDEPENDENT SMALLHOLDERS	<input type="checkbox"/>
MS 2530-3: MSPO, PART 3: GENERAL PRINCIPLES FOR OIL PALM PLANTATIONS AND ORGANIZED SMALLHOLDERS	<input checked="" type="checkbox"/>
MS 2530-4: MSPO, PART 4: GENERAL PRINCIPLES FOR PALM OIL MILLS	<input type="checkbox"/>

This audit plan shall cover all relevant information for the audit, reflecting in particular planned on-site audit activities and requirements, allowing both the audit team and the auditee to prepare for the audit.

NOTE: This audit plan may be subject to changes after its release / distribution.

2. General information

Audit objectives	<ul style="list-style-type: none"> The main objective of this audit is to evaluate Pertubuhan Peladang Negeri Terengganu [Estates] implementation of the MSPO requirements according to MS 2530-3: MSPO - Part 3: General Principles for Oil Palm Plantations and Organized Smallholders. Recommendation for Certification will be based on the assessment findings. Recommendation is not possible if any Major Non-Conformity is not addressed and not closed. The management will need to carry out appropriate corrective action with evidence of implementation and close any Major NC prior to the recommendation.
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Audit scope	<ul style="list-style-type: none"> “Management of Sustainable Oil Palm Plantations from Cultivation, Planting and Production of Fresh Fruit Bunches” – Plantations and Organized Smallholders Certification against Malaysia Sustainable Palm Oil, Part 3.
Audit client	<ul style="list-style-type: none"> Pertubuhan Peladang Negeri Terengganu
Auditing company	GLOBAL GATEWAY CERTIFICATIONS
Audit team	<ul style="list-style-type: none"> Lead Auditor – Mohd Fadzli Bin Bistamam [MFB] Auditor 1 – Mohd Azmi Samynathan bin Abdullah [MAS] Auditor 2 – Sesumaran A/L Subramaniam [SS]
Auditee	<ul style="list-style-type: none"> Pertubuhan Peladang Negeri Terengganu
Language	<ul style="list-style-type: none"> Audit plan (this document): English Interviews: English/Malay Audit report: English
Dates and places	<ul style="list-style-type: none"> Date: 24th February 2020 – 27th February 2020 Time: 08:00 am – 17:00 pm Audit location: Terengganu (Details as per Point No. 3)

3. Audit activities

This schedule may be subject to changes on short notice.

AGENDA				
Date	Time	Subjects	Lead Auditor	Auditor
23 rd Feb 2020	TBA	➤ Auditors Travel to Terengganu	MFB	MAS SS
24 th Feb 2020	08:00 – 09:00	➤ Centralize Opening Meeting at PPN Terengganu <ul style="list-style-type: none"> Presentation by the manager/coordinator Presentation by Lead Auditor ➤ Confirmation of assessment scope and finalize Audit plan	MFB	MAS SS
	09:00 – 13:00	PPN Terengganu <ul style="list-style-type: none"> ➤ Document Audit: <ul style="list-style-type: none"> Public documents, SOPs, Policies, Internal audit, Production & Supply chain records, FFB pricing, Review on SEIA documents and records, payment records, complaint records, workers records, training records, permits, CIP, etc. 	MFB	MAS SS
	10:30 – 12:30	<ul style="list-style-type: none"> ➤ Estate inspection: <ul style="list-style-type: none"> Field inspection, boundary inspection, fertilizer application, field spraying, harvesting, workers interview, buffer zone, conservation area, office, workshop, agriculture best practices, chemical store, and pre-mixing, etc. 	MFB	MAS SS

	13:00 – 14:00	➤ Lunch/Rest	MFB	MAS SS
	14:00 – 16:00	➤ Continue document review • Public documents, SOPs, Policies, Internal audit, Production & Supply chain records, FFB pricing, Review on SEIA documents and records, payment records, complaint records, workers records, training records, permits, CIP, etc.	MFB	MAS SS
	16:00 – 17:00	➤ Verify any outstanding issues, auditor discussion and end of audit for day.	MFB	MAS SS

AGENDA				
Date	Time	Subjects	Lead Auditor	Auditor
25 th Feb 2020	08:00 – 13:00	PPK Kuala Berang ➤ Document Audit: • Public documents, SOPs, Policies, Internal audit, Production & Supply chain records, FFB pricing, Review on SEIA documents and records, payment records, complaint records, workers records, training records, permits, CIP, etc.	MFB	MAS SS
	10:30 – 12:30	➤ Estate inspection: • Field inspection, boundary inspection, fertilizer application, field spraying, harvesting, workers interview, buffer zone, conservation area, office, workshop, agriculture best practices, chemical store, and pre-mixing, etc.	MFB	MAS SS
		➤ Centralize Stakeholder Consultation	MFB	MAS SS
	13:00 – 14:00	➤ Lunch/Rest	MFB	MAS SS
	14:00 – 16:00	➤ Continue document review • Public documents, SOPs, Policies, Internal audit, Production & Supply chain records, FFB pricing, Review on SEIA documents and records, payment records, complaint records, workers records, training records, permits, CIP, etc.	MFB	MAS SS
	16:00 – 17:00	➤ Verify any outstanding issues, auditor discussion and end of audit for day 2.	MFB	MAS SS

AGENDA				
Date	Time	Subjects	Lead Auditor	Auditor
26 th Feb 2020	08:00 – 13:00	PPK Bukit Diman ➤ Document Audit: • Public documents, SOPs, Policies, Internal audit, Production & Supply chain records, FFB pricing, Review on SEIA documents and records, payment records, complaint records, workers records, training records, permits, CIP, etc.	MFB	MAS SS

	10:30 – 12:30	<ul style="list-style-type: none"> ➤ Estate inspection: <ul style="list-style-type: none"> • Field inspection, boundary inspection, fertilizer application, field spraying, harvesting, workers interview, buffer zone, conservation area, office, workshop, agriculture best practices, chemical store, and pre-mixing, etc. 	MFB	MAS SS
	13:00 – 14:00	➤ Lunch/Rest	MFB	MAS SS
	14:00 – 16:00	<ul style="list-style-type: none"> ➤ Continue document review <ul style="list-style-type: none"> • Public documents, SOPs, Policies, Internal audit, Production & Supply chain records, FFB pricing, Review on SEIA documents and records, payment records, complaint records, workers records, training records, permits, CIP, etc. 	MFB	MAS SS
	16:00 – 17:00	➤ Verify any outstanding issues, auditor discussion and end of audit for day 3.	MFB	MAS SS

AGENDA				
Date	Time	Subjects	Lead Auditor	Auditor
27 th Feb 2020	08:00 – 13:00	PPK Maras <ul style="list-style-type: none"> ➤ Document Audit: <ul style="list-style-type: none"> • Public documents, SOPs, Policies, Internal audit, Production & Supply chain records, FFB pricing, Review on SEIA documents and records, payment records, complaint records, workers records, training records, permits, CIP, etc. 	MFB	MAS SS
	10:30 – 12:30	<ul style="list-style-type: none"> ➤ Estate inspection: <ul style="list-style-type: none"> • Field inspection, boundary inspection, fertilizer application, field spraying, harvesting, workers interview, buffer zone, conservation area, office, workshop, agriculture best practices, chemical store, and pre-mixing, etc. 	MFB	MAS SS
	13:00 – 14:00	➤ Lunch/Rest	MFB	MAS SS
	14:00 – 15:00	<ul style="list-style-type: none"> ➤ Continue document review <ul style="list-style-type: none"> • Public documents, SOPs, Policies, Internal audit, Production & Supply chain records, FFB pricing, Review on SEIA documents and records, payment records, complaint records, workers records, training records, permits, CIP, etc. 	MFB	MAS SS
	15:00 – 16:00	➤ Verify any outstanding issues and auditor discussion.	MFB	MAS SS
	16:00 – 17:00	<ul style="list-style-type: none"> ➤ Centralize Closing Meeting at PPK Maras: ➤ Chaired by the audit Lead Auditor • Welcome and introduction by the Lead Auditor • Presentation of findings by the audit team • Questions & answers and Final summary by Lead Auditor ➤ End of assessment 	MFB	MAS SS



	TBA	➤ Auditors travel to Kuala Lumpur		MAS SS
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GGC Audit Approach

GGC audit approach follows the requirements of the above mentioned standards. Please refer below summarized key stages involved:

Initial audit planning

At the initial planning stage of our audit includes a combination of:

- ✓ Meeting with the client's senior officers;
- ✓ Meeting with Internal Audit team;
- ✓ Reviewing minutes of relevant meetings;
- ✓ Reviewing all relevant Principles and Criterions' documents, records but not limited to; and
- ✓ Taking account of any changes in the MSPO framework.

4. Risk assessment

Our audit is risk-based and we develop an Audit Plan that responds to the risks and issues we have identified at the initial planning and control evaluation stages. We consider different types of risks including inherent risks, significant risks and other risks such as those arising from system changes and issues identified in prior years where applicable. Sampling are done according to the risk evaluated and the number of sampling can be increased during on site audit if there is a higher risk detected.

NOTES:

- Proposed agenda will be finalized and agreed during the opening meeting.
- Provision of an audit room, separate from the ongoing operations of the office, with electricity supply for a laptop would be helpful.
- Access to personnel/guide and documents that will enable demonstration of compliance with MSPO requirements at all time during the audit.
- Client to provide accommodation and logistics during audit, including transportation to fields, meals and separate room for stakeholder interview etc.

The GGC audit team will comprise of the following members. Please let us know should you have any comments or any impartiality issues among the audit team:

	Name	Role	Qualification
1	Mohd Fadzli bin Bistamam [FB]	Lead Auditor	Post graduate qualification in Agricultural Engineering with more than 7 years working experience in Oil Palm Plantation

			<p>Industry. More than 7 years of working experience in Oil Palm Plantation Industry with skills in Good Agricultural Practices (GAP) and Integrated Pest Management (IPM). Experience in managing estate workers, handling of mineral and peat soil and knowledgeable in chemical control of weeds and Pest & Diseses in Oil Palm Plantation Sector.</p> <p>Fully trained in similar agriculture certification programs such as RSPO, MSPO and ISCC. Completed and certified in ISO 9001:2015, RSPO Lead Auditor Course, MSPO Training and ISCC Basic Training. Thus, became qualified Lead Auditor for the above programs.</p> <p>Involved in Oil Palm Sustainability Audit since year 2016. Involved in audits conducted in Malaysia, Indonesia, Papua New Guinea, Ivory Coast, India and Singapore. Able to write and speak in Bahasa Malaysia and English.</p>
2	Mohd Azmi Samynathan bin Abdullah [MAS]	Auditor	<p>Holds an MBA majoring in Human Resource Management (HRM) and Bachelor of Business in Business Administration from University of Western Sydney and RMIT University, Australia respectively. He is also a graduate of the Diploma in Human Resource Management (University of Malaya) and Certificate in Agriculture (Institut Pertanian Semenanjung Malaysia, Ministry of Agriculture) respectively. He has vast experience in the field of Human Resource Management spanning more than two (2) decades in the manufacturing industry. Prior to this he held various key management positions in Human Resource & Administration with several Multinational Companies. Besides his vast experience in HRM, Azmi is also an experienced auditor in second- and third-party auditing systems, having been fully trained in the ISO 9001:2008 (Quality</p>



			Management System) IRCA-Accredited Lead Auditor Course and having successfully completed the MSPO, MSPO-SCCS (endorsed by MPOCC) and RSPO Auditors Training Course. Furthermore, he is also an External Supply Chain Assurance System (ESCAS) auditor in the cattle industry conducting audits in Malaysia, Brunei, Singapore and Vietnam. He is a member of the GGC MSPO audit team. Azmi is able to read and write in both the English Language and Bahasa Malaysia proficiently.
3	Sesumaran A/L Subramaniam [SS]	Auditor	Graduated in BSc (Hons) Computer Studies, University of Sunderland (UK) Year 2006 and obtain Bachelors in Total Quality Management Year 2011. He has gained vast experience in quality management and auditing while working in various certification bodies as a Quality Manager and auditor since 2013. Fully trained in similar agriculture certification programs such as RSPO, SCCS, MSPO and etc. Qualified as an auditor in several certification programme. Member of GGC MSPO audit team. Able to speak and understand Bahasa Malaysia and English.

Prepared by:

Dated: 12th February 2020


Lead Auditor

Name: Mohd Fadzli Bin Bistamam

Date Submission to client: 13th February 2020