

19th October 2019

Attention To:

Mr. David Wong,
 Gemalai Jadi Sdn Bhd & Sabco Plantation
 Block D, Single Storey Warehouse,
 Phase 1, Lintas Sibuga Jaya,
 Mile 8, Jalan Lintas Sibuga,
 P.O Box No. 329,
 90703 Sandakan,
 Sabah, Malaysia.

Assessment Plan:

Gemalai Jadi Sdn Bhd & Sabco Plantation
 Block D, Single Storey Warehouse,
 Phase 1, Lintas Sibuga Jaya,
 Mile 8, Jalan Lintas Sibuga,
 P.O Box No. 329,
 90703 Sandakan,
 Sabah, Malaysia.

MSPO – Stage 1 MSPO – Stage 2 Surveillance 1

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 Gemalai Jadi Sdn Bhd & Sabco Plantation implementation of the MSPO requirements according to MS 2530-3: MSPO - Part 3: General Principles for Oil Palm Plantations.
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	<ul style="list-style-type: none"> 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.
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"> Gemalai Jadi Sdn Bhd & Sabco Plantation
Auditing company	GLOBAL GATEWAY CERTIFICATIONS
Audit team	<ul style="list-style-type: none"> Lead Auditor – Mohd Razin bin Bakal [MRB] Auditor 1 – Ahmad bin Sukiman [AS]
Auditee	<ul style="list-style-type: none"> Gemalai Jadi Sdn Bhd & Sabco Plantation
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: 29th October 2019 – 30th November 2019 Time: 08:00 am – 17:00 pm Audit location: Sandakan, Sabah (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
28 th October 2019	TBA	➤ Travelling from KUL – Sandakan, Sabah.	MRB	AS
29 th October 2019	08:00 – 09:00	➤ Opening Meeting at Gemalai Jadi Sdn Bhd & Sabco Plantation: <ul style="list-style-type: none"> Presentation by the manager/coordinator Presentation by Lead Auditor ➤ Confirmation of assessment scope and finalize Audit plan	MRB	AS
	09:00 – 13:00	Gemalai Jadi Sdn Bhd & Sabco Plantation <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. 	MRB	AS
	10:30 – 12:30	➤ Stakeholder Consultation (Gemalai Jadi Sdn Bhd & Sabco Plantation)	MRB	AS



	13:00 – 14:00	➤ Lunch/Rest	MRB	AS
	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.	MRB	AS
	16:00 – 17:00	➤ Verify any outstanding issues, auditor discussion and end of audit for day 1.	MRB	AS

AGENDA				
Date	Time	Subjects	Lead Auditor	Auditor
24 th October 2019	08:00 – 13:00	➤ Estate inspection (Gemalai Jadi Sdn Bhd & Sabco Plantation): • 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.	MRB	AS
	13:00 – 14:00	➤ Lunch/Rest	MRB	AS
	14:00 – 15:00	➤ 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.	MRB	AS
	15:00 – 16:00	➤ Verify any outstanding issues and auditor discussion.	MRB	AS
	16:00 – 17:00	➤ Centralize Closing Meeting at Gemalai Jadi Sdn Bhd & Sabco Plantation: ➤ 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	MRB	AS

4. 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 Criteria's documents, records but not limited to; and
- ✓ Taking account of any changes in the MSPO framework.

5. 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 Razin bin Bakal [MRB]	Lead Auditor	Graduate in Degree of Accountancy with University Putra Malaysia. Having 17 years of working experience in various field in Malaysia, Africa and Indonesia. Have enough knowledge and experiences in oil palm estate operation inclusive of estate administrative, budget preparation, jungle clearing, new planting, nursery establishment and

			management, harvesting, field upkeep and maintenance, safety and health, vehicle running and skills in Good Agricultural Practices (GAP) including Integrated Pest Management (IPM). Involved in MSPO auditing since 2018. Qualified as Lead Auditor/Auditor for MSPO 2530:2013, ISO 14001:2015 and ISO 9001:2015 from Sirim Berhad. Member of GGC MSPO audit team. Able to speak and understand Bahasa Malaysia and English.
2	Ahmad bin Sukiman [AS]	Auditor	He holds MSc Plantation Management from Universiti Putra Malaysia (UPM). Above 30 years of working experiences with various plantation companies and skills in Best Agriculture Practices (GAP) for plantation. Fully trained in MSPO and qualified as Lead Auditor/Auditor for MSPO. Involved in MSPO assessment since 2015. Completed and certified MSPO Auditor course in 2015 held by DQS Certification (M) Sdn Bhd and ISO 9001:2015 lead auditor course by TOMC. Member of GGC MSPO audit team. Able to speak and understand Bahasa Malaysia and English.

Prepared by:

Dated: 19th October 2019



Lead Auditor

Name: Mohamad Razin Bin Bakal

Date Submission to client: 19th October 2019 (2nd Revised)

