

Table S1: The FSC audit changes during Covid-19

Derogation	Destination	Changes	Requirements	
FSC-DER-2020-001	The amended general auditing derogation	Precondition for conducting desk audits	1. CBs' document policy and/ or procedure	Whether a desk audit can be conducted, a description of it and the implementation and recording process
			2.For CBs and certificate holders	To have the technical and operational capability to conduct audits remotely, secure and confidential data transmission, availability of key staff
			3. CBs shall utilize information and communications technologies	To evaluate all requirements from the annual audit plan to the extent possible
			4. the conduction of the desk audits and the remote component of a hybrid audit	Virtual video meetings, interviews with relevant people, relevant document and record and satellite image (where possible)
			5.During desk or hybrid audits	CBs shall demonstrate that the full scope of the audit can be covered, and that is possible to ensure the conformity with the normative requirements
		Chain of Custody main audit	regulated in FSC-DER-2020-005	Applicable for initial certification
			A. may be postponed (not exciding 6 months)	The requirements with 4 surveillance audits still remain unaffected.
		Surveillance audits (CoC)	B. may be conducted as desk audits	If one can be credibly conducted FM can be conducted as a hybrid audit regulated by FSC-DER-2020-012.
			C. alternatively to point B	CoC can be conducted based on point B of re-evaluation section.

		Recertification audits	the certificate can be up to 12 months	By performing a surveillance audit
		Scope change audits	Changes in the scope shall be handled in line with FSC requirements	For on-site audits: FSC-DER-2020-005 for CoC; FSC-DER-2020-012 for FM
		Transfer Audits	FM transfer audit	Can be conducted as a hybrid audit and according with FSC-DER-2020-012 according to the preconditions, risk assessment and audit process as prescribed in FSC-DER-2020-005
			CoC transfer audit	
		On-site internal audits bodies providing outsourced information	The annual on-site audit may be replaced by a desk audit	Where 3-yearly on-site audits of bodies providing outsourced services to CBs are due
FSC-DER-2020-005	The amended derogation on conducting CoC audits remotely	Precondition for conduction desk audits for main evaluation	1. CBs shall have policy, procedure or both	To be implemented in case an evaluation is affected by COVID-19
			2. CBs and certificate holders	They shall have the technical and operational capacity, agree on a secure and confidential data transmission and ensure the availability of key staff on the ground
		Desk audits of CoC and project certification Replacing initial internal audits	3. Technical experts on the ground CBs may conduct desk audits for main evaluation  This is applicable for new applicants	They shall meet some requirements  According with specific requirements  Can be replaced by desk audits according with specific requirements