

# Food Loss + Waste

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## PROTOCOL

**TWO PART WEBINAR**

**Part 1. The Scope of a Food Loss and Waste Inventory**

**Part 2. Open Question & Answer**

January 17, 2018

By Kai Robertson

Lead Advisor, FLW Protocol, World Resources Institute

**Part 1.**

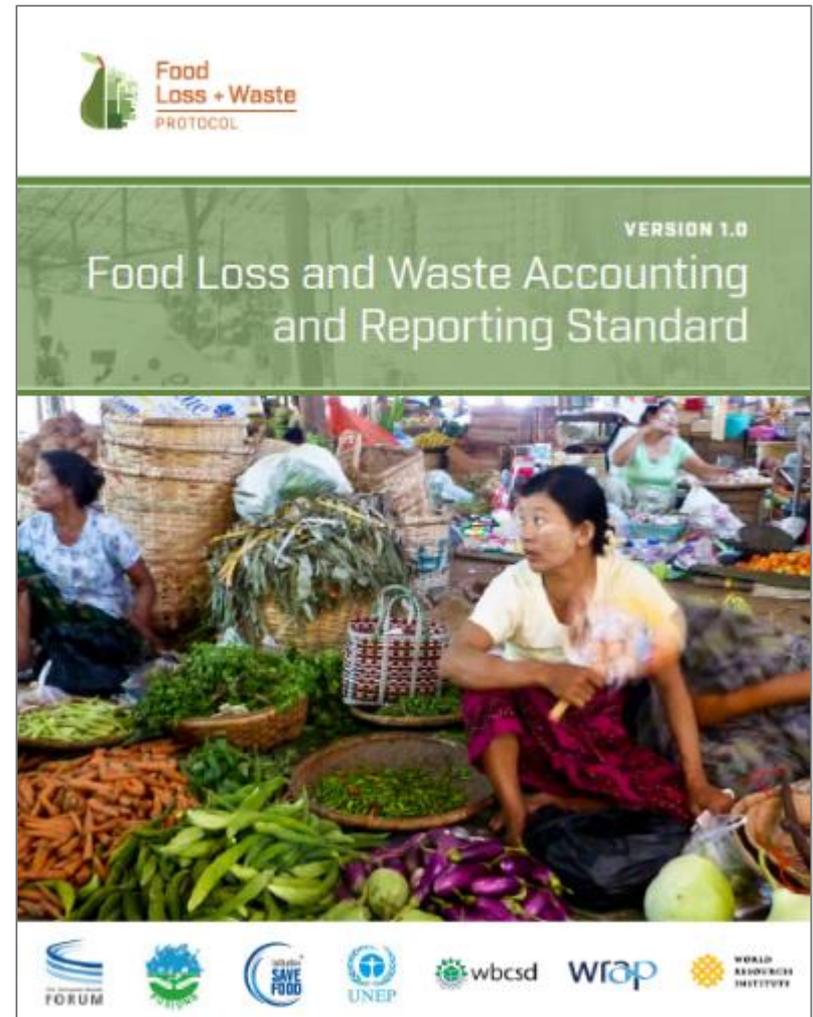
**The Scope of a Food Loss  
and Waste (FLW) Inventory**

# Value Gained By Using the *FLW Standard*

- ✓ **Common language**
- ✓ **Reporting framework**
- ✓ **Practical guidance**

“... provides consistent language to use ... and standard ways to measure and report.”

*Kellogg Company*



# Home Page | [www.FLWProtocol.org](http://www.FLWProtocol.org)



[Why Measure?](#)

[FLW Standard](#)

[News & Updates](#)

[About the FLW Protocol](#)



**One-third of all food** produced in the world is **lost or wasted** between farm and fork.

The Food Loss and Waste Accounting and Reporting Standard enables companies, countries, cities and others to quantify and report on food loss and waste so they can develop targeted reduction strategies and realize the benefits from tackling this inefficiency.

[Learn More](#)

## DOWNLOADS

[FLW Standard Executive Summary](#)  
📄 (PDF) - [ENG](#) | [CHI](#) | [JAP](#) | [POR](#) | [SPA](#)

[FLW Standard](#)  
📄 (PDF) - [ENG](#) | [SPA](#)

[Sample Reporting Template for FLW Standard](#)  
📄 (XLS) - [ENG](#)

[Guidance on FLW Quantification Methods](#)  
📄 (PDF) - [ENG](#)

[FLW Quantification Method Ranking Tools](#)  
📄 (XLS) - [ENG](#)

[Learn to Use These Resources](#)

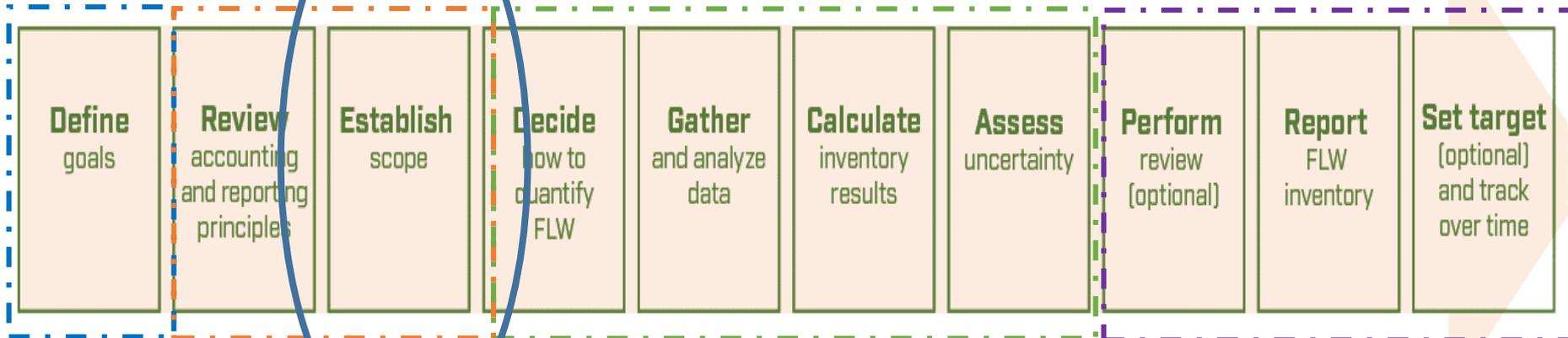
# Steps to Quantify and Report on FLW

Why quantify?

What to quantify?

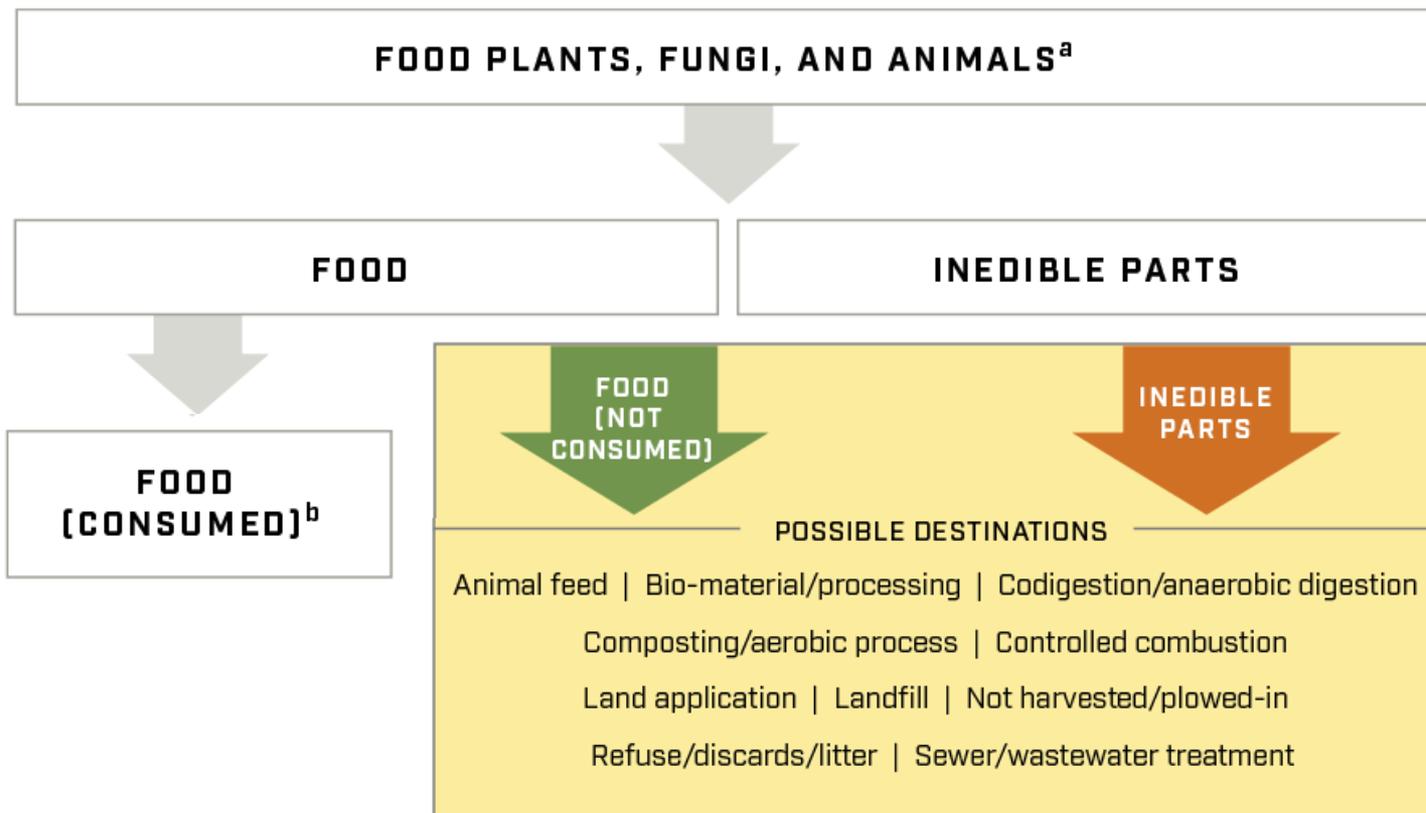
How to quantify?

Reporting



Focus of  
the webinar

# Material Types & Destinations



(1) Material Types (i.e., food and/or inedible parts)

AND

(2) Destinations (where material goes when it leaves the food supply chain; 10 possibilities)

The FLW Standard allows an entity to select which combination of material types and destinations it considers to be “food loss and waste”

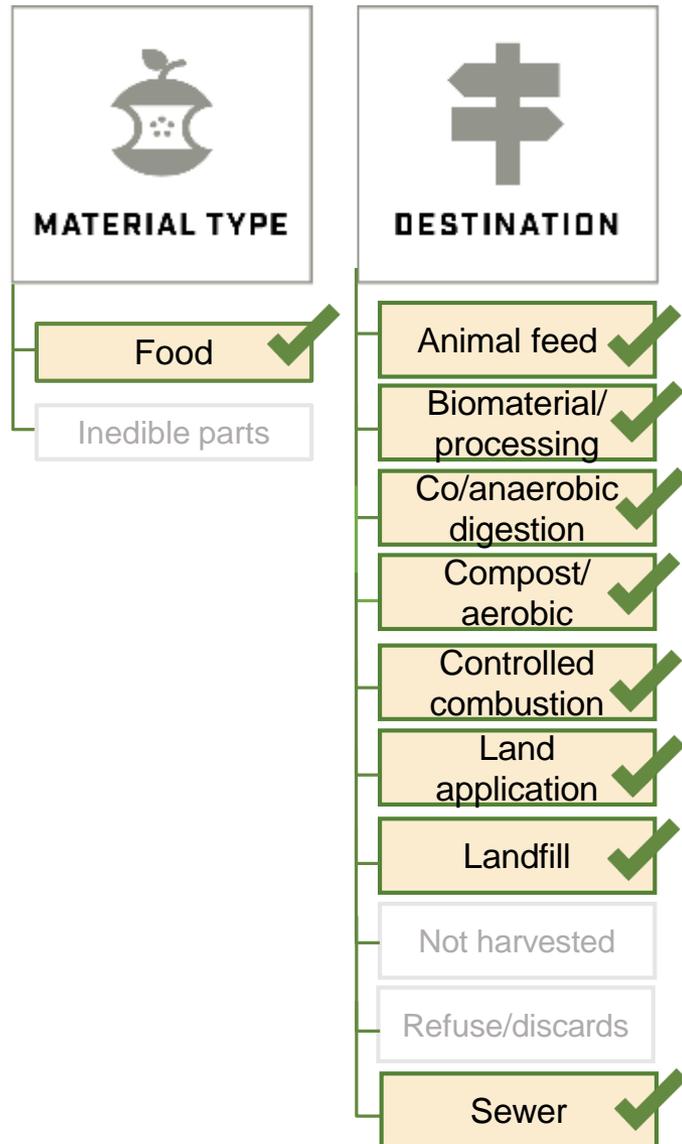
<sup>a</sup> Intended for human consumption (i.e., excludes crops intentionally grown for bioenergy, animal feed, seed, or industrial use)

<sup>b</sup> At some point in the food supply chain (including surplus food redistributed to people and consumed)

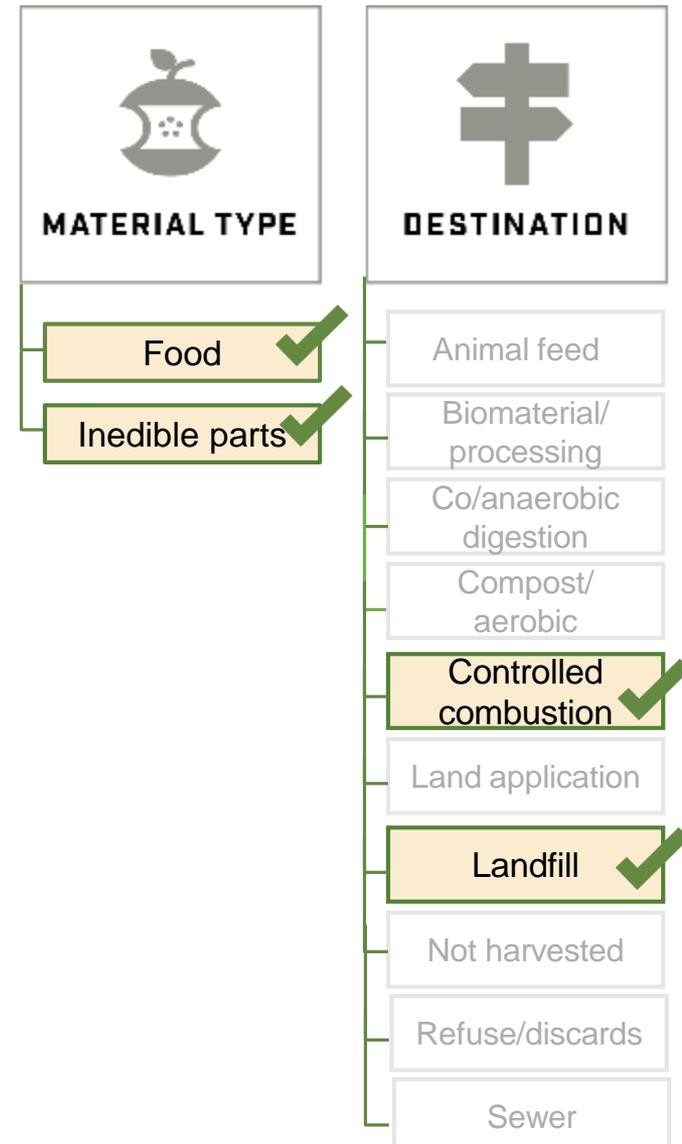
# Why Scope Matters

USDA: 66.5 million tons

US EPA: 36.46 million tons *disposed*



V  
E  
R  
S  
U  
S



Additional details @ <https://furtherwithfood.org/how-much-is-there/>

# Interpreting the Scope of SDG Target 12.3



By 2030, halve per capita global food waste at the retail and consumer levels and reduce food losses along production and supply chains, including post-harvest losses



## Why the interpretation?

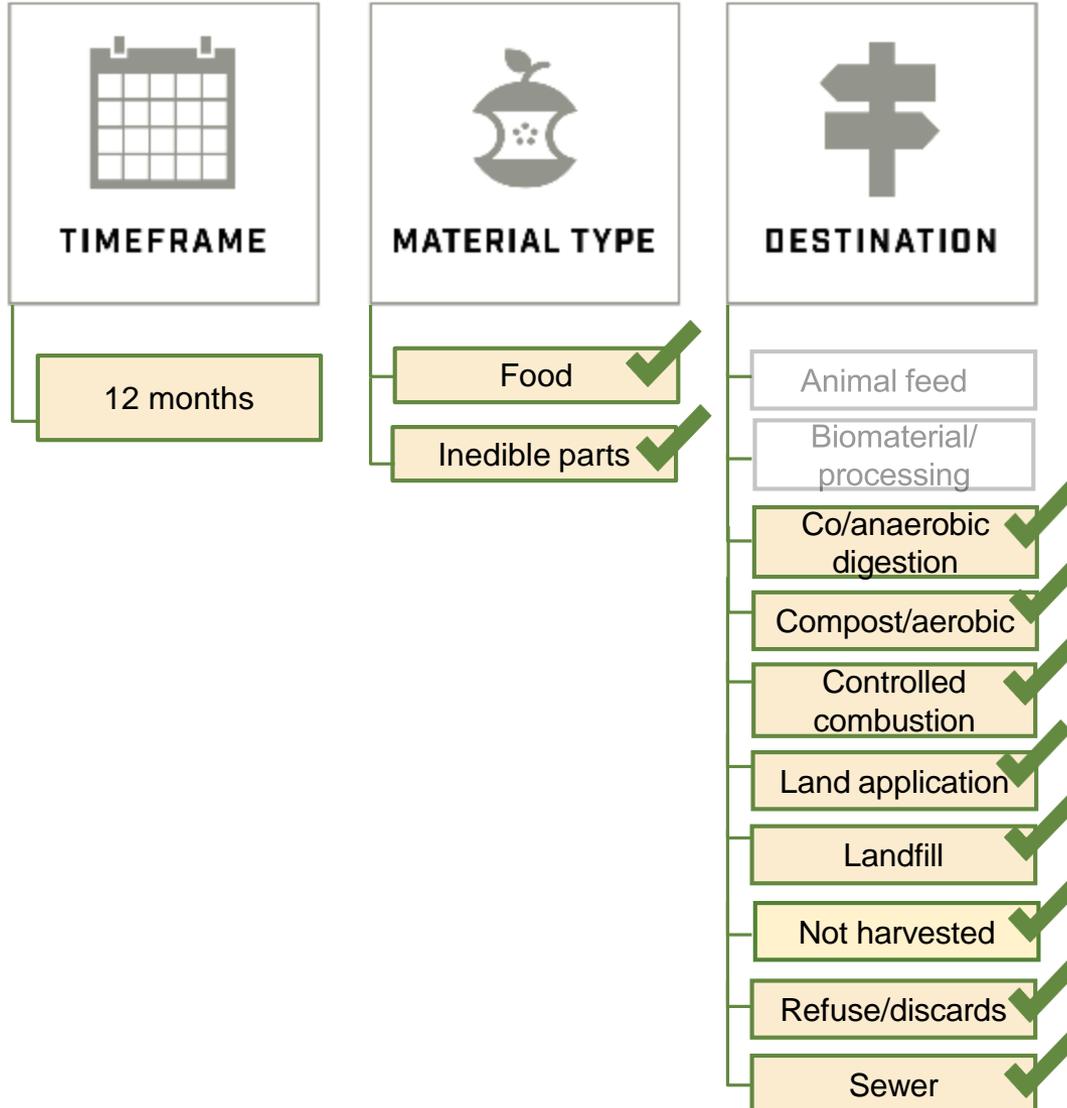
*Lack of clarity including what is defined as food waste (i.e., the material types and destinations)*

GUIDANCE ON INTERPRETING  
SUSTAINABLE DEVELOPMENT GOAL TARGET 12.3

12 RESPONSIBLE  
CONSUMPTION  
AND PRODUCTION

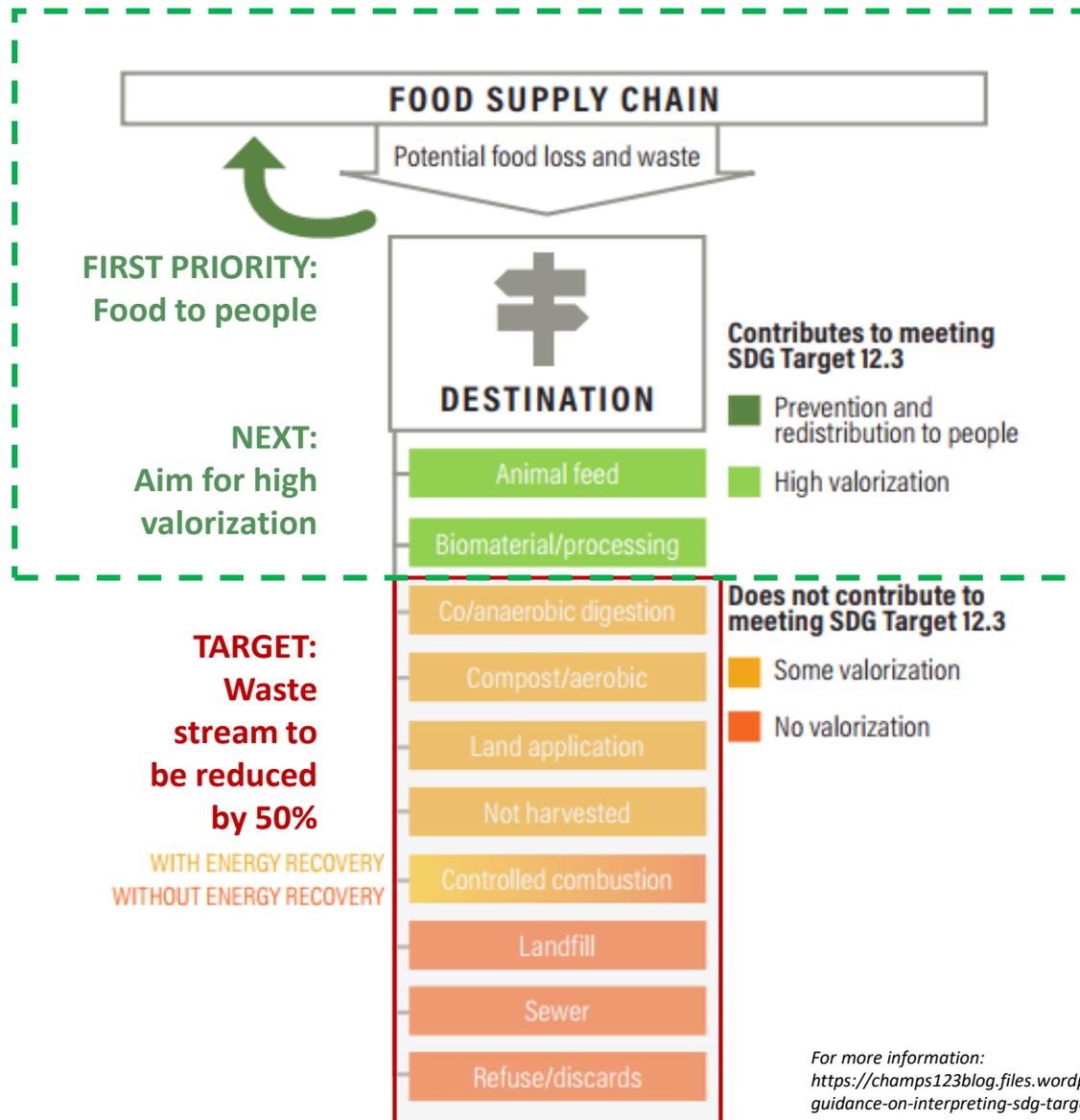


# Scope of SDG Target 12.3 Interpretation (Best Practice)



**Target 12.3**  
*“By 2030, halve per capita global food waste at the retail and consumer levels and reduce food losses along production and supply chains, including post-harvest losses”*

# Hierarchy of Destinations for Achieving SDG Target 12.3



## Important Note:

- 50 percent reduction target applies to both food and associated inedible parts
- If you can measure and report on food and associated inedible parts separately, you can apply the 50 percent reduction target only to the food portion
- But still take steps to reduce the amount of inedible parts as much as possible

For more information:

<https://champs123blog.files.wordpress.com/2017/10/champions-12-3-guidance-on-interpreting-sdg-target-12-3.pdf>

# Other Questions Related to SDG Target 12.3



GUIDANCE ON INTERPRETING  
SUSTAINABLE DEVELOPMENT GOAL TARGET 12.3



## Target 12.3

*“By 2030, halve per capita global food waste at the retail and consumer levels and reduce food losses along production and supply chains, including post-harvest losses”*

### Other questions:

- **What sectors are covered?** The entire food supply chain. Food manufacturing is encompassed by the term “production” in the target. Hospitality and food service sectors are encompassed by the term “retail”
- **What is the target for food losses?** “Halve per capita” should apply to “food losses” as well, not just to “food waste”
- **What indicator should be used?** To monitor country progress, ideally should cover “food loss and waste per capita” (based on a country’s population), measured in kilograms/person/year

# Describe Scope Using the *FLW Standard*



(insert  
timeframe)



Food

Inedible parts



Animal Feed

Biomaterial/  
processing

Co/anaerobic  
digestion

Compost/aerobic

Controlled  
combustion

Land application

Landfill

Not harvested

Refuse/discards

Sewer



**Food category** =  
(insert text)

**Lifecycle stage** =  
(insert text)

**Geography** =  
(insert text)

**Organization** =  
(insert text)



Pre-harvest  
losses and the  
weight of  
product  
packaging is  
excluded from  
the weight of  
FLW.

(modify and/or  
insert additional  
relevant text)



**BOUNDARY**

**Food category**  
= (insert text)

**Lifecycle stage**  
= (insert text)

**Geography**  
= (insert text)

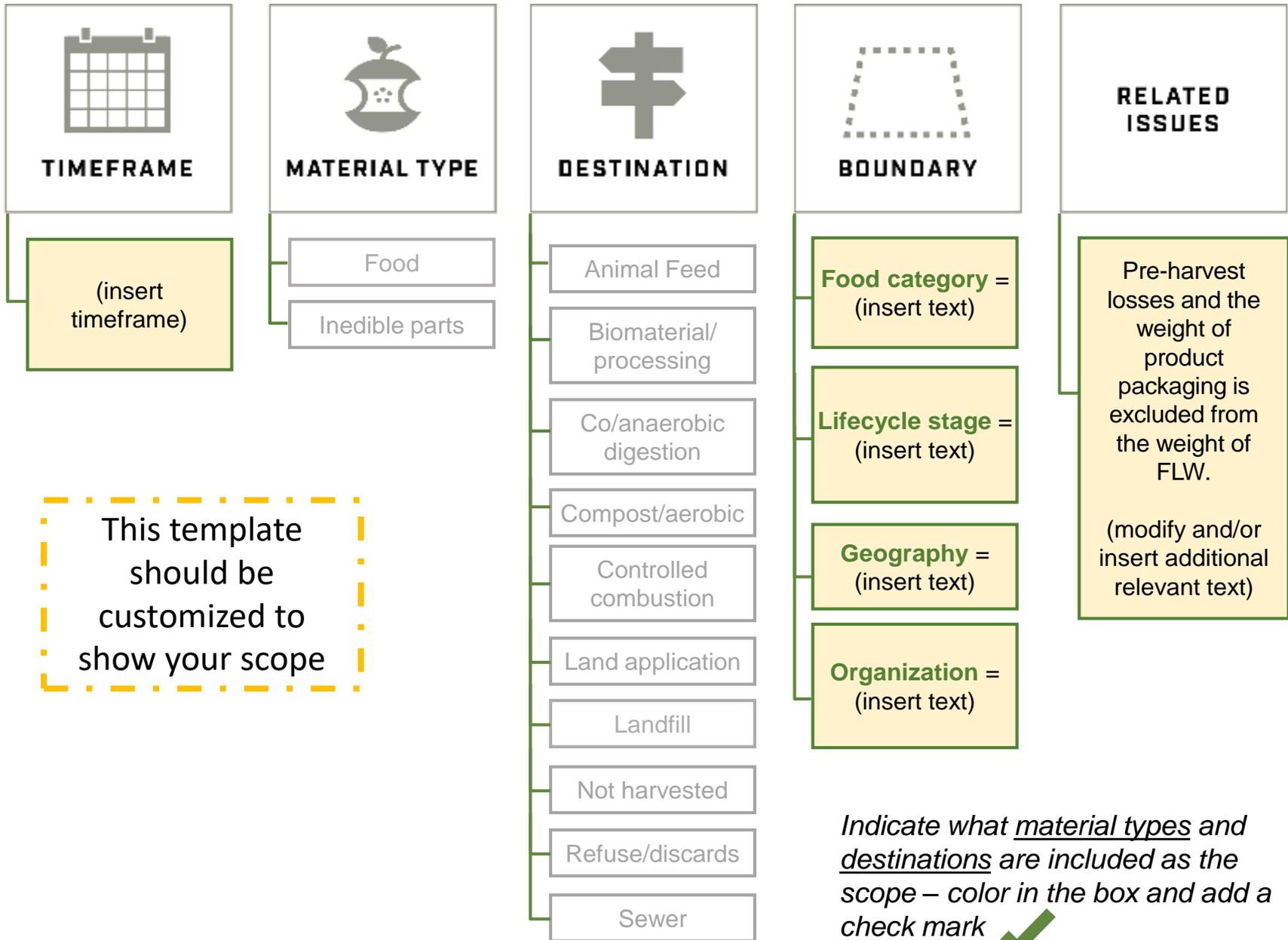
**Organization**  
= (insert text)

# Boundary (Definitions and Examples)

Definition	Examples
The type(s) of food included in reported FLW*	<ul style="list-style-type: none"><li>• All food</li><li>• Dairy products</li><li>• Fresh fruits and vegetables</li><li>• Chicken</li></ul>
The stage(s) in the food supply chain or food lifecycle within which reported FLW occurs	<ul style="list-style-type: none"><li>• Entire food supply chain</li><li>• Two stages: manufacture of dairy products, and retail of food and beverage</li><li>• At home</li></ul>
Geographic borders within which reported FLW occurs	<ul style="list-style-type: none"><li>• World (all countries)</li><li>• Eastern Asia</li><li>• Ghana</li><li>• Nova Scotia, Canada</li><li>• Lima, Peru</li></ul>
Organizational unit(s) within which reported FLW occurs	<ul style="list-style-type: none"><li>• All sectors in country</li><li>• Entire company</li><li>• Two business units</li><li>• All 1,000 stores</li><li>• 100 households</li></ul>

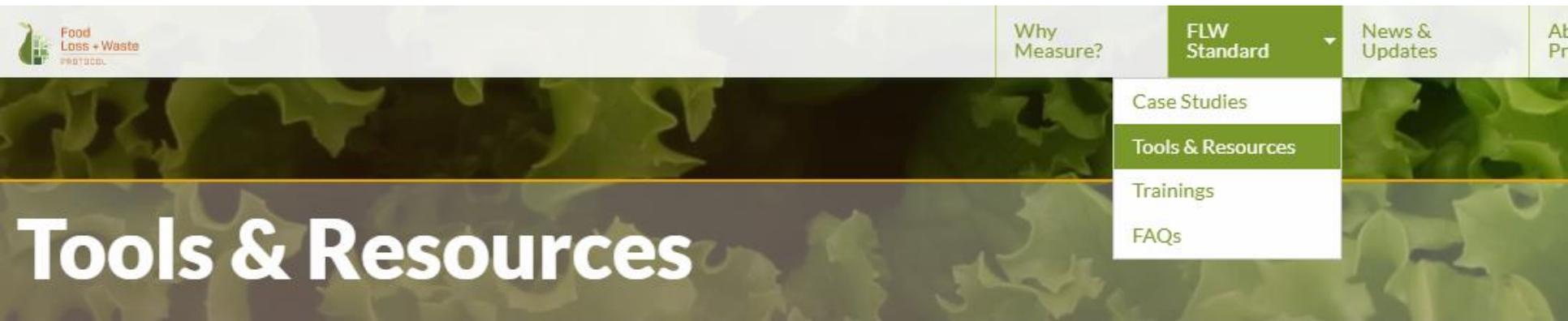
\* "Food category" is not the same as "material type."

# Template to Visually Represent Scope Using *FLW Standard*



# Where to Find the Customizable Visual

@ [www.FLWProtocol.org](http://www.FLWProtocol.org)



We've created a number of tools and resources to help you use the **FLW Standard**. You can download below the following:

- Guidance on quantification methods
- A summary of the requirements in the FLW Standard
- A sample reporting form
- A customizable visual to summarize the scope of an FLW inventory
- Key terms and definitions used in the FLW Standard

# An Easy Way to Find Guidance in the FLW Standard



[Why Measure?](#)

[FLW Standard](#) ▾

[News & Updates](#)

[About the FLW](#)

## Download & Explore the FLW Standard

**Establish**  
scope

# PART II MAIN REQUIREMENTS

### 6. ESTABLISHING THE SCOPE OF AN FLW INVENTORY

[6.1 Guide to Chapter 6](#)

[6.2 Defining the Scope of an FLW Inventory](#)

[6.3 Timeframe](#)

[6.4 Material Type](#)

[6.5 Destination](#)

[6.6 Boundary](#)

[6.7 Related Issues](#)

[6.8 The Influence of Goals](#)

### 7. DECIDING HOW TO QUANTIFY FLW

[7.1 Selecting a Method for Quantifying FLW](#)

[7.2 Overview of Quantification Methods](#)

***TIP: Hover over each box to see the table of contents; clicking on the Section of interest will take you right to that part of the FLW Standard***

# When in Doubt, Turn to the Basic Principles of Accounting and Reporting

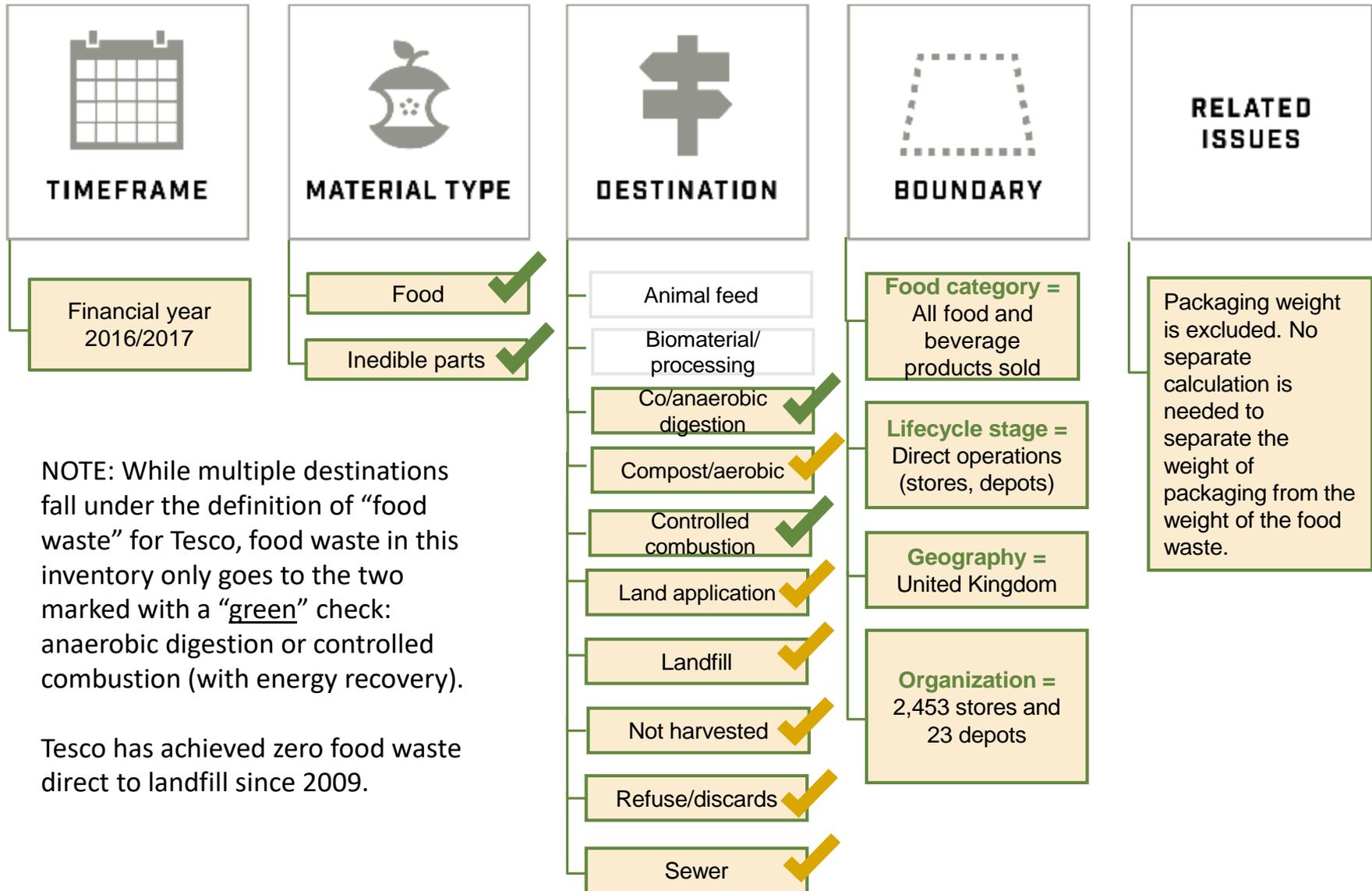
**Review**  
accounting  
and reporting  
principles

**Establish**  
scope

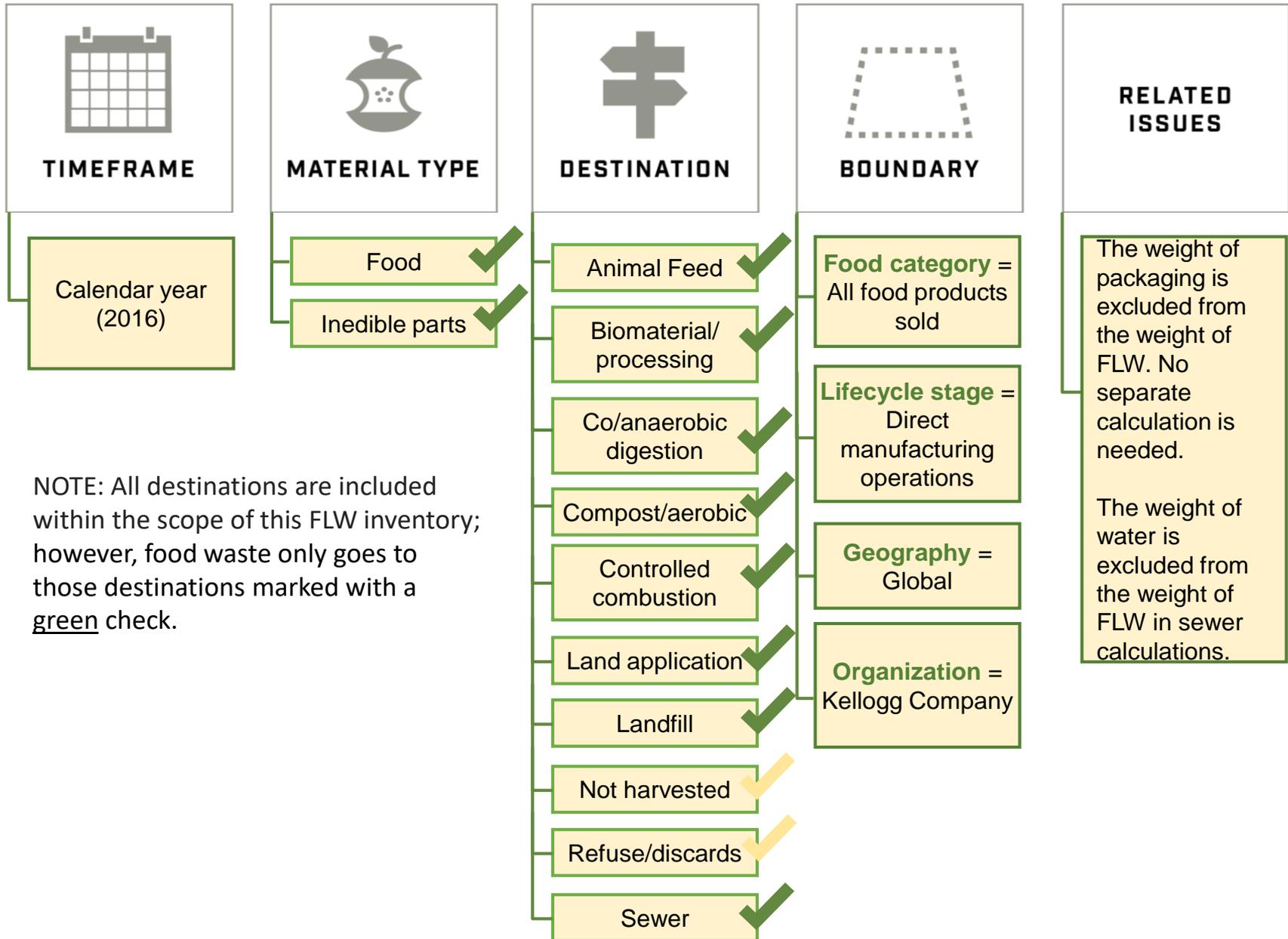
**A food loss and waste (FLW) inventory shall be based on five common principles:**

1. Relevance: Contain information necessary for stakeholders to make decisions on FLW.
2. Completeness: Cover all FLW within the scope selected. Disclose and justify any exclusions.
3. Consistency: Use consistent methods to allow for meaningful tracking of FLW over time.
4. Transparency: Disclose quantification methods used, relevant assumptions made, and data sources.
5. Accuracy: Be sufficiently accurate to enable intended users to make decisions with reasonable confidence that the information in the inventory is credible.

# Example 1. Retailer's Scope (Tesco)



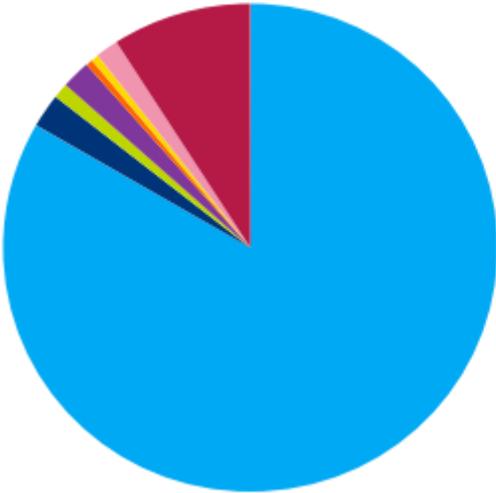
# Example 2. Manufacturer's Scope (Kellogg Company)



NOTE: All destinations are included within the scope of this FLW inventory; however, food waste only goes to those destinations marked with a green check.

# Kellogg's Food Waste by Destination

KELLOGG 2016 FOOD WASTE BY DESTINATION



Animal Feed	83%
Biomaterial/Processing	2.6%
Codigestion/Anaerobic Digestion	1%
Compost/Aerobic processes	1.9%
Controlled Combustion	0.4%
Land Application	0.5%
Landfill	1.5%
Sewer	9%

All destinations are reported



**Note: These destinations comprise the interpretation of the SDG Target 12.3 Scope**

Source: Kellogg Company 2016/2017 Corporate Responsibility Report

**More on the Scope**

# Material Types - Definition



**FOOD:** Any substance – whether processes, semi-processed or raw – that is **intended** for human consumption. It includes drink, and any substance that has been used in the manufacture, preparation, or treatment of food.

“Food” also includes material that has spoiled and is therefore no longer fit for human consumption. It does not include cosmetics, tobacco, or substances used only as drugs. It does not include processing agents used along the food supply chain, for example, water to clean or cook raw materials in factories or at home.

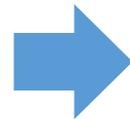
**INEDIBLE PARTS:** Components associated with a food that, in a particular food supply chain, are **not intended** to be consumed by humans. Examples of inedible parts associated with food could include bones, rinds, and pits/stones. “Inedible parts” do not include packaging.

What is considered inedible varies among users (e.g., chicken feet are consumed in some food supply chains but not others), changes over time, and is influenced by a range of variables including culture, socio-economic factors, availability, price, technological advances, international trade, and geography.

# Caution: The Language We Use Can Get in the Way

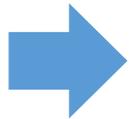


*Still food but in a different state!*



This is edible = fit for human consumption

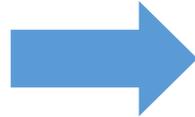
These are both “food” – originally  
intended for human consumption



This is no longer edible (not edible) = some might  
call it “inedible”

**TIP: It’s confusing to refer to “edible” versus “inedible”  
because there are also... inedible parts**

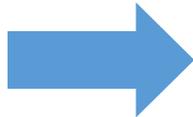
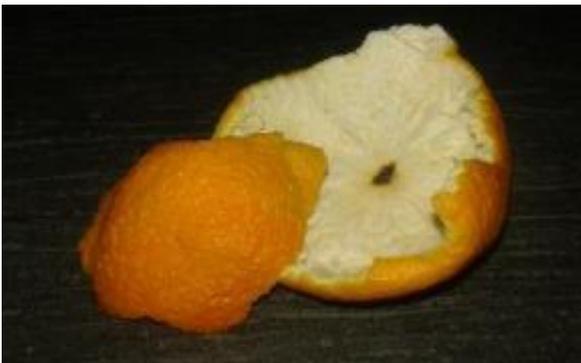
## ...Inedible Parts (Versus “Inedible” Food)



This is (Inedible) **Food** = no longer edible, i.e., not fit for consumption

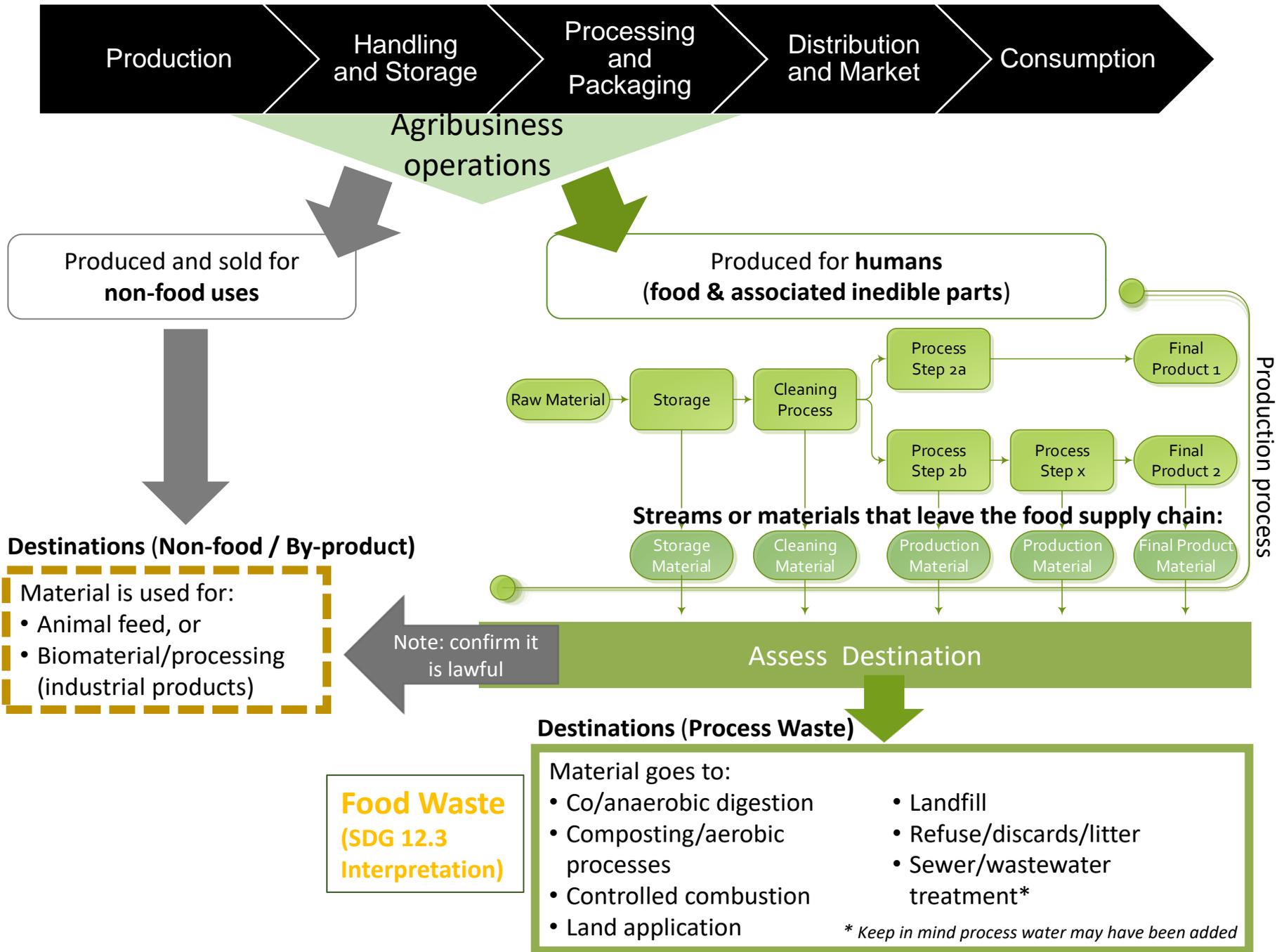


**TIP: Avoid confusion and use “food” and “inedible parts”**



This is the **Inedible Parts** = bones, rinds, pits/stones not intended for consumption

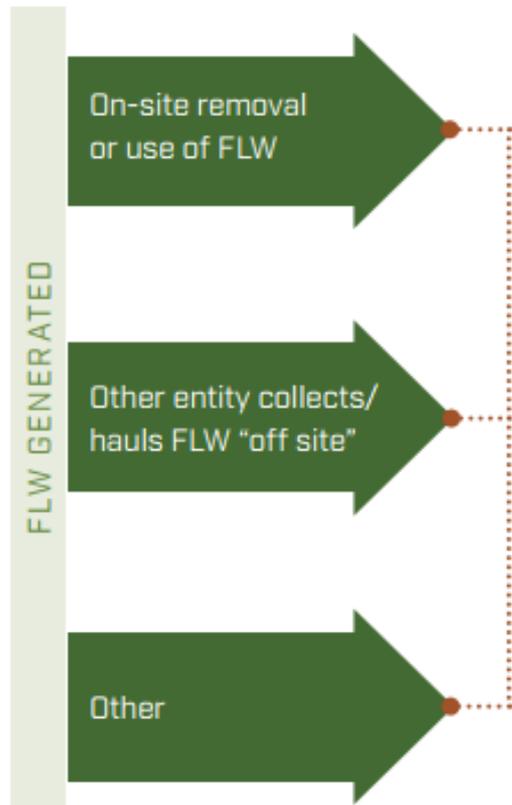
# Another View of Material Flows



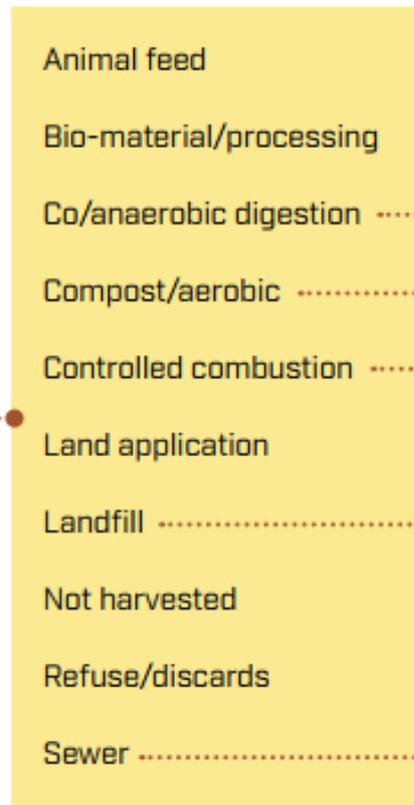
# Some More About Destinations

Figure 6.3 | Paths, Destinations, and Valorization of FLW

**If destination is unknown, users shall report:**  
*What is the path?*



**If destination is known, users shall report:**  
*What is the destination?*



**For certain destinations, users should also report:**  
*Is FLW valorized through recovery of energy, solid material, and/or liquids?*

Yes/No

Yes/No

Yes/No

Yes/No

Yes/No

# Definition of Animal Feed & Bio-based Materials / Biochemical Processing

Destination	Definition
<b>Animal feed</b>	Diverting material from the food supply chain <sup>a</sup> (directly or after processing) to animals
<b>Bio-based materials/biochemical processing</b>	<p>Converting material into industrial products.</p> <p>Examples include creating fibers for <u>packaging</u> material, creating <u>bioplastics</u> (e.g., polylactic acid), making “<u>traditional</u>” materials such as leather or feathers (e.g., for pillows), and <u>rendering</u> fat, oil, or grease into a raw material to make products such as soaps, biodiesel, or cosmetics.</p> <p>“Biochemical processing” does not refer to anaerobic digestion or production of bioethanol through fermentation</p>

<sup>a</sup> Excludes crops intentionally grown for bioenergy, animal feed, seed, or industrial use

# Where to Find Key Definitions

@ [www.FLWProtocol.org](http://www.FLWProtocol.org)



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- A summary of the requirements in the FLW Standard
- A sample reporting form
- A customizable visual to summarize the scope of an FLW inventory
- Key terms and definitions used in the FLW Standard

DEC 13, 2017  
10:00 TO 11:00 AM EST

- Case Studies
- Tools & Resources
- Trainings**
- FAQs

## VIDEO TUTORIALS

These short 3- to 5-minute tutorials include:

- > An introduction to why and how the FLW Standard was created
- > How to describe the scope of a food loss and waste inventory
- > An overview of the possible destinations for food loss and waste
- > Ten of the most common food loss and waste quantification methods



# FAQs

## About the FLW Standard

What does the FLW Standard help me do?	+
What's the benefit of using the FLW Standard?	+
Who can use the FLW Standard?	+
Why should I measure food loss and waste?	+
Who is using the FLW Standard?	+

## Defining Food Loss and Waste

Does the FLW Standard prescribe a particular definition for "food loss and waste" (FLW)?	+
How does the FLW Standard define "food"? How does it define "inedible parts"?	+
What are the different destinations I can use to describe "loss and waste"?	+
Does the FLW Standard apply to food rescued and secondary markets for food?	+

# FLW Standard Accounting and Reporting Requirements

## Report FLW inventory

- 1. Base FLW accounting and reporting on the principles of relevance, completeness, consistency, transparency, and accuracy**
- 2. Account for and report the physical amount of FLW expressed as weight**
- 3. Define and report on the scope of the FLW inventory**
  - Timeframe
  - Material type
  - Destination
  - Boundary
- 4. Describe the quantification method(s) used.**
- If sampling and scaling of data are undertaken, describe the approach and calculation used, as well as the period of time over which sample data are collected
- 6. Provide a qualitative description and/or quantitative assessment of the uncertainty around FLW inventory results**
- If assurance of the FLW inventory is undertaken (which may include peer review, verification, validation, quality assurance, quality control, and audit), create an assurance statement
- If tracking the amount of FLW and/or setting an FLW reduction target, select a base year, identify the scope of the target, and recalculate the base year FLW inventory when necessary

# See Examples of Scope in the Case Studies



- ✓ Benefits from using the FLW Standard
- ✓ Challenges faced and overcome in measuring
- ✓ How to summarize an FLW inventory using the FLW Standard
- ✓ Actions being taken to reduce FLW

TESCO'S OPERATIONS IN THE UNITED KINGDOM:  
FOOD WASTE IN STORES AND DEPOTS  
*A Case Study* 

KELLOGG COMPANY: FOOD WASTE IN  
GLOBAL MANUFACTURING OPERATIONS  
*A Case Study* 

DELHAIZE AMERICA'S OPERATIONS IN  
THE UNITED STATES: FOOD WASTE IN STORES  
AND DISTRIBUTION CENTERS  
*A Case Study* 

NESTLÉ DAIRY FACTORIES IN PAKISTAN:  
LOSSES ACROSS THE VALUE CHAIN  
*A Case Study* 

**More in the Pipeline:**  
Cranswick plc, Danone, Campbell's,  
Sobey's, Walmart

FOOD WASTE IN CITIES: NRDC REPORT USING FLW  
STANDARD (SEE APPENDIX A AND B)



## Next Steps

- ✓ Sectoral guidance and other tools under development
- ✓ Monthly webinar series to continue February 21<sup>st</sup> (third Wednesdays)
  - Send us your thoughts on questions and topics to address
- ✓ If you aren't already signed up for the news update, do so at the bottom of any page @ FLWProtocol.org



**STAY IN TOUCH AND INFORMED**

Sign up to stay updated on the latest FLW news, case studies, tools, and training events.

\*First Name

\*Last Name

\*Email

Company

Job Title

City

State

\*Country

Part 2.

Open Question & Answer



**QUESTIONS**

**ANSWERS**

# Acknowledgements | Funders of WRI's FLW Initiative



Ministry of Economic Affairs

*The Netherlands Ministry of Economic Affairs*



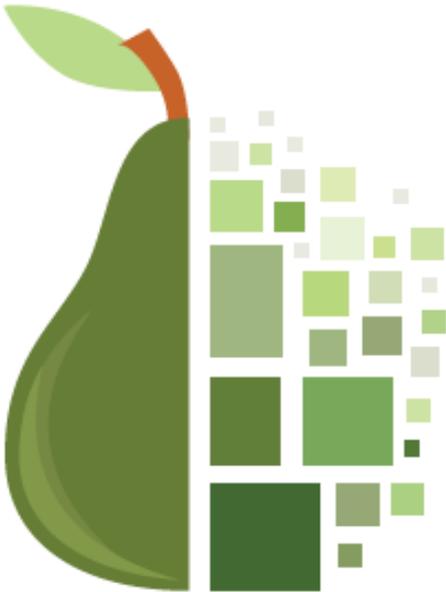
Ministry of Foreign Affairs of the  
Netherlands

MINISTRY OF FOREIGN AFFAIRS OF DENMARK  
**DANIDA** INTERNATIONAL  
DEVELOPMENT COOPERATION



*Note:* The Ministry of Foreign Affairs of the Netherlands, the Royal Danish Ministry of Foreign Affairs, the Swedish International Development Cooperation Agency (SIDA) and the Department of Foreign Affairs and Trade of Ireland (Irish Aid) provided core funding of the World Resources Institute, which made possible the development of the Food Loss and Waste Protocol.

Contact Us With Questions



# Food Loss + Waste

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## PROTOCOL

[www.flwprotocol.org](http://www.flwprotocol.org)

For questions and suggestions, contact:  
Kai Robertson (robertson.kai@gmail.com)  
Brian Lipinski (blipinski@wri.org)  
Craig Hanson (chanson@wri.org)

# APPENDIX

# DEFINITION: *DESTINATIONS*

Destination	Definition
<b>Animal feed</b>	Diverting material from the food supply chain <sup>a</sup> (directly or after processing) to animals
<b>Bio-based materials/biochemical processing</b>	Converting material into industrial products. Examples include creating fibers for packaging material, creating bioplastics (e.g., polylactic acid), making “traditional” materials such as leather or feathers (e.g., for pillows), and rendering fat, oil, or grease into a raw material to make products such as soaps, biodiesel, or cosmetics. “Biochemical processing” does not refer to anaerobic digestion or production of bioethanol through fermentation
<b>Codigestion/anaerobic digestion</b>	Breaking down material via bacteria in the absence of oxygen. This process generates biogas and nutrient-rich matter. Codigestion refers to the simultaneous anaerobic digestion of FLW and other organic material in one digester. This destination includes fermentation (converting carbohydrates—such as glucose, fructose, and sucrose—via microbes into alcohols in the absence of oxygen to create products such as biofuels)
<b>Composting/aerobic processes</b>	Breaking down material via bacteria in oxygen-rich environments. Composting refers to the production of organic material (via aerobic processes) that can be used as a soil amendment
<b>Controlled combustion</b>	Sending material to a facility that is specifically designed for combustion in a controlled manner, which may include some form of energy recovery (this may also be referred to as incineration)
<b>Land application</b>	Spreading, spraying, injecting, or incorporating organic material onto or below the surface of the land to enhance soil quality
<b>Landfill</b>	Sending material to an area of land or an excavated site that is specifically designed and built to receive wastes
<b>Not harvested/plowed-in</b>	Leaving crops that were ready for harvest in the field or tilling them into the soil
<b>Refuse/discards/litter</b>	Abandoning material on land or disposing of it in the sea. This includes open dumps (i.e., uncovered, unlined), open burn (i.e., not in a controlled facility), the portion of harvested crops eaten by pests, and fish discards (the portion of total catch that is thrown away or slipped)
<b>Sewer/wastewater treatment</b>	Sending material down the sewer (with or without prior treatment), including that which may go to a facility designed to treat wastewater
<b>Other</b>	Sending material to a destination that is different from the 10 listed above. This destination should be described

<sup>a</sup> Excludes crops intentionally grown for bioenergy, animal feed, seed, or industrial use

# BOUNDARY (Classification sources to use)

Boundary dimension	Classification source to use (select the most current version)	Selected examples with relevant codes
Food category	<ul style="list-style-type: none"> <li>• Select one or more categories from either the <a href="#">Codex General Standard for Food Additives (GSFA)</a> system or United Nations <a href="#">Central Production Classification (CPC)</a> system</li> <li>• If more detailed information is used, include appropriate codes from more granular sources including:               <ul style="list-style-type: none"> <li>• <a href="#">Global Product Category (GPC) codes</a> (online, or <a href="#">download an Excel, Word or XML copy</a>)</li> <li>• <a href="#">United Nations Standard Products and Services Code (UNSPSC)</a></li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• All food (GSFA 01.0 –16.0) or (CPC2.1 Divisions 21–24)</li> <li>• Dairy products (GSFA 01.0) or (CPC2.1 Group 221 &amp; 222)</li> <li>• Fresh fruits and vegetables (GSFA 04.1 &amp; 04.2.1) or (CPC2.1 Group 012 &amp; 013)</li> <li>• Chicken (GSFA 08.1.1 [Fresh meat, poultry, and game, whole pieces or cuts]; GPC Brick 10005769) or (CPC2.1 Subclass 21121)</li> </ul>
Lifecycle stage	<ul style="list-style-type: none"> <li>• Select one or more United Nations <a href="#">International Standard Industrial Classifications of All Economic Activities (ISIC) codes</a> (At the time of publication, the latest version is “Rev.4”)</li> <li>• Regional and national classification systems may be used as well, most of which are derived from the ISIC (e.g., NACE for Europe). The UN Statistics Division lists <a href="#">national classification systems</a></li> <li>• If no code exists, write in the lifecycle stage</li> </ul>	<ul style="list-style-type: none"> <li>• Entire food supply chain (select relevant group of ISIC codes)</li> <li>• Two stages: manufacture of dairy products (ISIC Group: 105) and retail of food and beverage (ISIC Class: 4721)</li> <li>• At home (ISIC Class: 9820)</li> </ul>
Geography	<ul style="list-style-type: none"> <li>• Select one or more <a href="#">UN regions or country codes</a></li> <li>• Write in description for narrower geographic scope. Where available, use a national classification system (e.g., U.S. Census)</li> </ul>	<ul style="list-style-type: none"> <li>• World/all countries (UN Code 001)</li> <li>• Eastern Asia (UN Code 030)</li> <li>• Ghana (UN Code 288)</li> <li>• Nova Scotia, Canada</li> <li>• Lima, Peru</li> </ul>
Organization	<ul style="list-style-type: none"> <li>• Write in number and type of unit(s) and any additional descriptive detail</li> </ul>	<ul style="list-style-type: none"> <li>• All sectors in country</li> <li>• Entire company</li> <li>• Two business units</li> <li>• All 1,000 stores</li> <li>• 100 households</li> </ul>

# FLW STANDARD ACCOUNTING AND REPORTING REQUIREMENTS

- 1. Base FLW accounting and reporting on the principles of relevance, completeness, consistency, transparency, and accuracy**
- 2. Account for and report the physical amount of FLW expressed as weight (e.g., pounds, kilograms, tons, metric tons)**
- 3. Define and report on the scope of the FLW inventory**
  - a. *Timeframe*. Report the timeframe for which the inventory results are being reported (including starting and ending date)
  - b. *Material type*. Account for and report the material type(s) included in the FLW inventory (i.e., food only, inedible parts only, or food and associated inedible parts).

If food or associated inedible parts removed from the food supply chain are accounted for separately in the inventory:

    - Describe the sources or frameworks used to categorize a material as food or as inedible parts. This includes stating any assumptions that were used to define whether or not material was “intended” for human consumption
    - Describe the approach used to calculate the separate amounts. If applicable, describe all conversion factors used and their sources
  - c. *Destination*. Account for and report the destinations included in the FLW inventory (i.e., where material removed from the food supply chain is directed). If the destination is unknown, then report the initial path(s) at a minimum.
  - d. *Boundary*. Report the boundary of the FLW inventory in terms of the food category, lifecycle stage, geography, and organization (including the sources used to classify them).
  - e. *Related issues*.

Packaging and other non-FLW material. Exclude from an FLW inventory any material (and its weight) that is not food or associated inedible parts removed from the food supply chain (i.e., FLW). If a calculation is needed to separate the weight of FLW from non-FLW materials (e.g., subtracting the weight of packaging), describe the approach and calculation used

Water added/removed from FLW. Account for and report the weight of FLW that reflects the state in which it was generated before water was added, or before the intrinsic water weight of FLW was reduced. If a calculation is made to estimate the original weight of FLW, describe the approach and calculation used

Pre-harvest losses. Exclude pre-harvest losses from the scope of an FLW inventory. Users may quantify such losses but shall keep data separate from the FLW inventory results
- 4. Describe the quantification method(s) used. If existing studies or data are used, identify the source and scope**
- 5. If sampling and scaling of data are undertaken, describe the approach and calculation used, as well as the period of time over which sample data are collected (including starting and ending dates)**
- 6. Provide a qualitative description and/or quantitative assessment of the uncertainty around FLW inventory results**
- 7. If assurance of the FLW inventory is undertaken (which may include peer review, verification, validation, quality assurance, quality control, and audit), create an assurance statement**
- 8. If tracking the amount of FLW and/or setting an FLW reduction target, select a base year, identify the scope of the target, and recalculate the base year FLW inventory when necessary**