PLAN VIVO

PV Climate

Validation and Verification Procedures Manual

Version 1.2

PLAN VIVO

Contents

1 Acronyms

- **AFOLU –** Agriculture, Forestry and Other Land Use
- **CAR –** Corrective Action Request
- **CDM –** Clean Development Mechanism
- **COI –** Conflict of Interest
- **DOE –** Designated Operational Entity
- **ERR –** Emission Reductions and Removals
- **FAR –** Forward Action Request
- **GHG –** Greenhouse Gas
- **IAF –** International Accreditation Forum
- **IFM –** Improved Forest Management
- **IE –** Independent Expert
- **ISO –** International Organization for Standardization
- **NIR –** New Information Request
- **PDD –** Project Design Document
- **REDD –** Reducing Emissions from Deforestation and Degradation
- **QA/QC –** Quality Assurance/Quality Control
- **UNFCCC –** United Nations Framework Convention on Climate Change
- **VVB –** Validation/Verification Body

2 Introduction

2.1 Scope of Documents

Plan Vivo is a charity, registered in Scotland, that applies and upholds the Plan Vivo Carbon Standard (PV Climate), a tried and tested system for carbon projects that contribute to carbon, livelihood and ecosystem benefits. By doing so, Plan Vivo helps projects provide benefits to nature, climate and communities, and assurances to buyers of Plan Vivo certificates that Emission Reductions and Removals (Carbon Benefits) are real, measurable, and additional.

The purpose of these Procedures Manual for Validation and Verification Bodies (VVBs) and Independent Experts (IE) is to provide procedures for conducting robust evaluations of projects that protect, restore, or improve management of land or marine areas greenhouse gas emission reductions and/or removals projects under PV Climate. The document describes requirements and procedures for evaluating conformance with the Standard. This applies to the following types of audits:

- Validation Audits
- Verification Audits

This document sits within a broader scope of the Plan Vivo system, namely the PV Climate Standard which includes the Project Requirements, the Methodology Requirements, and Glossary document. This procedure also compliments the PV Climate Procedures Manual, which outlines Plan Vivo's general project registration and oversight procedures and policies, adding specific guidance for auditors conducting validation and verification audits within the sector scope of land use and forestry.

The procedures outlined in this document are also applicable to the validation and verification of projects under the Acorn program, an initiative developed by Rabobank. VVBs selected for project audits will be further provided with the *Terms of Reference (ToR) for Validation and Verification*, specifically aligned with the Acorn Framework and Methodology. This document provides detailed guidelines on sampling plans and sample sizes, which may differ from the approach described in this guidance.

Effective Date

The Procedure set out in this document shall be effective upon official release of this document, after which date any VVB or Independent Expert(s) can apply to conduct or participate in Validations and Verifications of Plan Vivo projects.

Previously approved VVBs and Independent Experts must submit a new application form and provide to Plan Vivo the required evidence outlined in this document before undertaking any new validation or verification activities to maintain their status as an approved VVB or Independent Expert(s). A two-year grace period is extended to VVBs and Independent Experts who signed contracts with projects before this document's effective date.

Effective immediately, projects will only be able to contract VVBs and Independent Experts who have been approved by Plan Vivo according to the criteria and procedures set out in this document. For previously registered projects that have not yet migrated to the 2022 Version of PV Climate, different review templates may apply than referenced in this document. Please contact the Plan Vivo Secretariat for more information.

2.2 PV Climate Certification Process Overview

A summary of the review process, and how it differs between project size and issuing type, is provided by the flowchart below. It describes the key events and who is responsible for the assessment at each event. Further information on the role of each assessor is provided throughout this document.

Note that the ADD Screening is not part of the Acorn Certification Process.

Phase	Diagram of key review stages	Notes for macroscale	Notes for microscale
Project screening	Project Idea Note (PIN)	An assessment of a concept note **by the secretariat** to check for any obvious areas of non-compliance.	
PDD screening	PDD screening	Screening of the PDD **by the secretariat** to ensure that information is available and in the correct format.	
PDD review and validation	Technical specifications; Non-technical components; Validation	PDD includes technical specifications, which are reviewed **once by the technical review panel (TRP)**. Everything else in the PDD is reviewed **once by the secretariat**. Feedback is given to **VVB** to include in their assessment of the project when undertaking the validation, which involves a PDD review and site visit.	PDD includes technical specifications, which are reviewed **by the technical review panel (TRP)**. Everything else in the PDD is reviewed **by the secretariat**. A site visit is then completed **by an independent expert**. Review cycles repeat until all CARs and NIRs are closed or converted to FARs.
Verification	Updated PDD; Verification	Annual reports and the updated PDD are reviewed **once by the technical review panel (TRP)** and/or **once by the secretariat** (depending on the scope of the PDD update) Feedback is given to **VVB** to include in their assessment of the project when undertaking the verification, which involves PDD and annual report reviews and a site visit.	Annual reports and the updated PDD are reviewed **by the technical review panel (TRP)** and/or **by the secretariat** (depending on the scope of the PDD update). A site visit is then completed **by an independent expert**. Review cycles repeat until all CARs and NIRs are closed or converted to FARs.

3 Key Requirements

Plan Vivo distinguishes between two kinds of projects depending on their scale:

- **Macroscale projects:** Projects generating more than 10,000 removals or reductions of tCO2 each year.
- **Microscale projects:** Projects generating less than 10,000 removals or reductions of tCO2 each year.

Depending on the scale of the project, there are different routes for validation and verification.

While all macroscale projects must be validated and verified by a VVB, microscale projects have the option to be validated and verified through the Microscale Validation or Verification process where Plan Vivo is the entity signing off on audits, based on the support of Independent Experts conducting site visits. Alternatively, microscale projects may contract VVBs for validation and verification services.

3.1 Validation Objectives

The objective of a validation audit is to provide assurance that the project has been developed based on community participation and stakeholder engagement, and appropriate systems are in place to deliver long-term climate, environmental and socio-economic benefits.

Moreover, the objective of a validation is to ensure that the project follows each of the requirements of PV Climate. This requires checking elements including, but not limited to, the compliance and appropriateness of:

- Project activities;
- Carbon and land rights;
- Governance and Administration;
- Participant and stakeholder engagement (including FPIC (Free Prior and Informed Consent) and other participatory processes);
- Social safeguards;
- Risk Management;
- Theory of Change;
- Monitoring and Reporting;
- Environmental safeguards.

The validation audit also requires the project's Technical Specification(s) to be assessed against the project´s chosen methodology/methodologies by checking elements including, but not limited to, the compliance and appropriateness of:

- Project activities;

- Baseline scenarios;
- Input data and any associated assumptions made;
- Assessment of the appropriateness of overall projected Carbon Benefits.

During the validation process, the audit team will identify audit findings, which will be provided to the project coordinator for consideration and resolution. As a result of the validation, a final validation report shall include an assessment of whether the project can be certified under PV Climate.

3.2 Verification Objectives

The verification process's objectives are to verify that the project design is still appropriate and that Carbon Benefits have been delivered and/or continue to be on track based on functioning monitoring systems. Moreover, a verification should test whether any new project areas are suitable for the project governance structures and the applied methodology, identifying any risks that could have an impact on the estimated delivery of Carbon Benefits and/or livelihood and/or ecosystem benefits. Before verification, a project will share ongoing monitoring data and updates to Plan Vivo through the submission of annual reports.

Therefore, the objectives of a verification are to provide assurance that:

- Claim carbon benefits have been achieved and are real, additional and verifiable.
- Any new areas added to the project since the previous audit are suitable for the project and applied methodology;
- Risks which could have an impact on the estimated delivery of GHG reductions/removals, livelihoods and/or ecosystem benefits, are minimal and, where appropriate, mitigating actions are applied;
- The project continues to comply with PV Climate.

During the verification process, the audit team will identify audit findings, which will be provided to the project coordinator for consideration and resolution.

As a result of the verification, a verification report shall include an assessment of whether the project continues to be certified under PV Climate and whether estimated and reported impacts have been delivered.

Under the Plan Vivo Standard, project validation and verification may be conducted simultaneously.

4 Validation And Verification Process

4.1 Validation and Verification activities involving VVBs (for Macroscale projects)

Prior to the audit of the project site, the validation/verification team shall develop an initial validation/verification plan outlining the scope and nature of validation/verification activities to be conducted for the specific project. In developing this plan, the audit team shall consider the objectives of the project, compliance with the requirements of PV Climate, what information needs to be reported to Plan Vivo, and the audit team members' capabilities and competencies. Also microscale projects can choose this route.

The VVBs must also develop a risk assessment that considers the size and complexity of the project, the audit team's knowledge of the project, and the relevant sector, technology, and processes. Specifically, for verifications, the audit plan must also identify areas of key reporting risks to support that the claimed GHG reductions or removals are materially correct, to a reasonable level of assurance. Please see section 6 of this guideline for information to be included in the audit plan.

After drafting an audit plan, the audit team may conduct the audit opening meeting with the project coordinator. This meeting can be held either in person or remotely. Remote meetings must be recorded, or minutes should be taken to cross-check information. The agenda for the meeting should include:

- Introduction of the audit team, overview of roles and responsibilities;
- Review of validation/verification activities, audit plan and scope; and,
- Transfer of background information and underlying activity data.

Based on feedback provided during the opening meeting, the audit team should determine the most effective, efficient, and credible validation/verification approach tailored to the characteristics of the project. If a project has been selected by Plan Vivo for observation, Plan Vivo staff may participate in all or some of the audit activities as an observer.

VVBs must evaluate the project's estimated Carbon Benefits during the validation and verification process by:

- Implementing a risk-based approach to validation and verification;
- Ensuring validations and verifications are conducted in a systematic and comparable way;
- Ensuring validation and/or verification reports and validation/verification statements are independent and robust.

Validation and verification activities may differ based on the complexity of a project's activity and nature of Carbon Benefits and the underlying data supporting them. However, the validation/verification process must include, at a minimum, the following activities:

- Case-by-case evaluation of Conflict of Interest;
- Scoping and planning of project validation/verification activities;
- Desk review and site visit to conduct project validation/verification activities;
- Confirmation of eligibility criteria;
- Confirmation of additionality including baseline scenario;
- Confirmation of project boundaries;
- Identifying emissions sources, sinks and reservoirs for emissions factors, along with activity data and assessing risk of material misstatements;
- Reviewing methodologies and management systems including standard operating procedures;
- Validating/Verifying carbon benefits including appropriate deductions for leakage;
- Validating/Verifying that the project's physical site description and governance structure is as described in the project design document and technical specification(s);
- Identifying objective evidence of conformance with each of the requirements in PV Climate by:
    - Interviewing and interacting with the project coordinator (in-country project manager)
    - Interviewing relevant stakeholders such as Project Participants, community members and leaders, local government officials, government forestry agencies and extension services and other projects working in the same area;
    - Identifying and assessing available supplementary project documentation and tools e.g., planning documentation, databases, templates, legal agreements etc.;
    - Cross-checking results from interviews with project documentation to ensure that documentation reflects ground realities and Project Participants awareness of project goals and procedures;
    - Fully understand the project context and the views of other local stakeholders and experts regarding the project's impact and benefits.
- Preparing a validation and/or verification report and validation/verification statement and submitting them to Plan Vivo.

4.2 Microscale Validation and Verification Processes involving IEs

Prior to the visit by an Independent Expert (IE) to the project site, a desk-based validation and verification is carried out by the Plan Vivo TAC (Technical Advisory Committee) and the Plan Vivo secretariat:

- The Plan Vivo TAC shall review:
    - In the case of validations: Desk-based review and sign off the GHG emission reduction/removal accounting methodology(ies) applied by the project, including activity data and emissions factors;
    - In the case of verifications: Review of monitoring data and verification of delivery of Carbon Benefits aligned with the methodology;
    - Desk-based review of the Carbon baselines, carbon benefits;
    - Desk-based review of additionality, leakage, and permanence;
    - Desk-based review of risk assessment techniques and ongoing risk management.
    - Raising and closing non-conformances regarding technical matters.
- The Plan Vivo secretariat shall review:
    - Desk-based reviews of documents, data, and records;
    - Desk-based review of the appropriateness of the project design;
    - Desk-based review of the grievance redress mechanism and resolution of grievances;
    - Desk-based review of social and environmental impacts and (ongoing) monitoring of environmental and social risks;
    - Assessing the appropriateness of gathered evidence;
    - Raising and closing non-conformances regarding project management, payment structures, governance, and social and environmental management;
    - Working with the TAC to provide appropriate input to the project's site audit.

Following the desk-based review of Plan Vivo, an opening meeting with the Independent Expert shall determine the scope and activities of the site visit. The site visit plan should be based on PV Climate testing requirements and specific issues raised through the desk-based review. Please see section 6 of this guideline for information to be included in the audit plan.

Following the drafting of the audit plan and sign-off by Plan Vivo, the IE shall conduct the audit opening meeting with the project coordinator. This meeting can be held either in person or remotely. Remote meetings must be recorded or minuted to cross-check information. The agenda for the meeting should include:

- Introduction of the Independent Auditor, overview of roles and responsibilities;
- Review of validation/verification activities, audit plan and scope; and,

- Transfer of background information and underlying activity data, such as PDDs (Project Design Document), SOPs (standard operating procedures), evidence of consultation processes, Annual Reports, etc.

The Plan Vivo secretariat and/or TAC may participate in all or some of the site visit activities.

The IE shall take responsibility for the site visit (section 6.3) and record findings in the validation and verification report, based on the validation/verification findings prepared by the TAC and Plan Vivo. Any observed non-conformances should be recorded and discussed with Plan Vivo. IEs are expected to engage with the validation and verification process until all non-conformances pertaining to the site visit have been addressed and closed.

The site visit report prepared by IEs will be integrated into the overall validation or verification report and statement that will be issued by Plan Vivo.

4.3 Project Activities in conflict areas

Plan Vivo allows to conduct remote validations/verifications for safety reasons, if a project activity is in a zone in conflict (defined as an area that is subject to terrorism, civil war, risk of kidnapping or extreme weather conditions, such as, hurricanes, typhoons). The VVBs/IEs can use the following approach which should be described in the audit plan.

The remote audit will be based on the following auditing techniques:

- Document review and cross checks between the information provided in the AR (Annual Reports), the PDD, and supporting information and evidence provided.
- Technical review, based on the selected methodologies, tools and the other applied methodological regulatory documents, of the appropriateness of formulae and accuracy of calculations.
- Telephone, video conference, and/or e-mail interviews with relevant stakeholders and personnel responsible for the implementation of project activities and the development of project documents.
- Cross checks between information provided by interviewees to ensure that no relevant information is missing.

VVBs/IEs will conduct a remote audit that will ensure the achievement of the reasonable assurance level required by PV Climate
Considering logistical challenges and relevant preventive measures given the conflict, live video interviews will be preferred as a means of communication with the stakeholders. In case this is not possible, video recordings with the testimonies of the stakeholders can be used. The audit team should provide a set of questions to be answered by the recorded stakeholders, so the process can be independent.

Also, the project coordinator should provide a complete list of the project participants, so the VVBs/IEs can make an independent selection, based on the sampling plan approach.
For the sampling plan of communities/local people to interview in the remote audit the following approach is suggested:

Box 1. Sampling Approach in remote audits

Simple random sampling. A simple random sample is a subset of a population (e.g., villages, individuals, buildings, pieces of equipment) chosen randomly such that each element (or unit) of the population has the same probability of being selected. The sample-based estimate (mean or proportion) is an unbiased estimate of the population parameter.

$$n \geq \frac{1.645^2 N \times p(1-p)}{(N-1) \times 0.1^2 \times p^2 + 1.645^2 \times p(1-p)}$$

Where:
n = Sample size
N = Total number of Local stakeholders: For instance, local communities and/or indigenous people
1.645 =Represents the 90% confidence required
0.1 =Represents the 10% relative precision
P = Our expected proportion (0.50)

The proportion (or percentage) of interest is the objective of the project. The proportion of interest is the number of people who are still participating in the project at the end of the last verification year (at years 3, 4 or 5). This assumes that 50% of the people would be participating. If we changed our prior belief of the underlying true percentage of working people p, this sample size would need recalculated.

Example:

A project area includes 445 local stakeholders: local communities and/or indigenous people of which 50% participate in the project.

By applying the above formula, the total number of people the auditor needs to interview will be 60.

4.4 Triangulation

Triangulation—sometimes referred to as 'cross verification'—is a best practice approach to gathering evidence for evaluation. It is key to credible and defensible audit findings. In GHG auditing, triangulation requires three types of evidence:

1. **Documentary evidence –** What records are there to inform processes and demonstrate they are being carried out as planned?
2. **Observational –** What tangible observations can be made about the planning or implementation of a project?
3. **Interviews –** What do project staff, stakeholders, and other experts have to say about the project's planning and implementation?

In other words, triangulation involves referencing third-party verified or obtained information about a particular area of performance to make sure all findings are thoroughly and comprehensively reached. If one of the findings is contradictory to the other two, it can indicate a problem area that may necessitate further investigation.

VVBs and IEs shall triangulate all findings provided in their audit report whenever possible. Where this is not possible, which is common, the VVB and IEs shall explain why a finding could not be triangulated.

5 Requirements For Approval of VVBS And IEs

5.1 Requirements for VVBs

Plan Vivo requires VVBs to be accredited prior to any validation or verification activities under PV Climate. ISO 14065 is the international standard that specifies processes and requirements for accrediting verification bodies to perform GHG validation and verification services. The accreditation process provides criteria for assessing and recognizing the competence of VVBs, thereby allowing for a consistent and comparable scheme across GHG programs. Accreditation reduces the risk to GHG programs by providing assurance that VVBs are competent, and it helps establish trust within the voluntary carbon market by ensuring impartiality in the validation and verification processes.

Plan Vivo accepts the following accreditation for VVBs:

- Approval as a Designated Operational Entity (DOE) under UNFCCC-CDM (Scope 14 and 15)
- Accreditation by an International Accreditation Forum (IAF) member body for ISO14065 with a scope that includes AFOLU projects. Member bodies with this accreditation programme currently include, among others:
    - ANSI (American National Standards Institute) National Accreditation Board (ANAB)
    - Entidad Mexicana de Acreditación (EMA)
    - National Accreditation Board for Certification Bodies (NABCB)
    - Organismo Nacional de Acreditación de Colombia (ONAC)
    - South African National Accreditation System (SANAS)

- National Accreditation Body of Indonesia (KAN)
- Standards Council of Canada (SCC)
- American National Standards Institute (ANSI)

5.1.1 VVB Approval Process

VVBs must be approved by Plan Vivo before carrying out any validation or verification activities under PV Climate. VVBs may apply at any time for approval to conduct validation and verification activities. The VVB application form may be found on Plan Vivo Website, and shall be submitted along with all required supporting documentation:

- Evidence of accreditation;
- Curriculum Vitae of all lead Auditors and essential team members, including training and skills; or Qualification Reports from the Qualification Committee for the technical area of AFOLU and the internal procedure of the VVB to evaluate the validators/verifier competence.
- Evidence of professional service liability insurance.

The documentation for approval process should be sent to info@planvivofoundation.org.

At the point of submission for VVB approval, a VVB must outline the staff members who will be lead Validator/verifier and validators/verifiers Team members. At least two lead validators/verifiers must be submitted, since each validation and verification require a Lead auditor and Senior Internal Reviewer.

When a VVB has been contracted to undertake a validation or verification, a Conflict-of-Interest (COI) form must be submitted to the Plan Vivo Secretariat on behalf of the proposed audit team. The CVs/Qualification Reports of the audit team and other team members must be submitted and approved with the COI form by Plan Vivo before any validation or verification activities.

The lead validator/verifier and essential team members proposed with the VVB application will be assessed against the competencies outlined in Section 5.1.2. If necessary, more information may be requested to determine whether competencies are met

5.1.2 Structure and Competency of VVB Audit Teams

Each VVB must employ at least two Lead validators/verifiers, in addition to the wider audit team. This policy ensures that the audit team for every project includes at least two lead validators/verifiers, one to serve as the lead auditor and one to serve as the Senior Internal Reviewer. The audit team may also include additional validators/verifiers, local experts, content experts, and/or translators. Each validation/verification team must appoint a Lead Auditor who is the main contact person for Plan Vivo.

The lead validator/verifier must demonstrate:

- Knowledge of PV Climate and enclosed documents, such as Acorn Framework and Methodology.
- Knowledge of and experience related to the methodology used for the AFOLU carbon benefits project; and
- Competency leading audits and coordinating team members.

And shall have, at least, the following qualifications:

- Education - Bachelors' degree or higher in a subject relevant to the evaluation.
- Work Experience - At least five (5) years of experience in a field related to the project type (e.g., forest management, scientific research, and/or consultancy).
- Auditor Training - Successful completion of carbon and any applicable lead auditor training. All lead auditors shall have participated as an auditor on that project type before serving as lead auditor.
- Auditing Experience – Auditor on at least 3 carbon evaluations, including at least one validation, and at least one verification.

The validator/verifier team (including the lead Auditor and Senior Internal Reviewer) must demonstrate collective knowledge and expertise in:

- The PV Climate Project Requirements, Methodology Requirements, and relevant procedures, as well as specific expertise in the project type/activity;
- If applicable the Acorn Framework and Methodology and relevant procedures;
- The GHG emission reduction/removal accounting methodology(ies) applied by the project, including activity data and emissions factors;
- Data sampling techniques, including risk weighting and statistical significance calculation;
- Project baselines, removals, and sequestration;
- Concepts such as additionality, leakage and permanence;
- Risk assessment techniques;
- Data monitoring, auditing, and assurance;
- Desk-based reviews of documents, data, and records;
- Analyze the evidence found and decide on the categorization of the findings;
- Validation and verification techniques, to assess accuracy and appropriateness of gathered evidence; and
- Preparation of validation and verification reports.

And shall have, at least, the following:

- **Education -** Bachelors' degree or higher in a subject relevant to the evaluation.
- **Work Experience -** At least five (5) years of experience in a field related to the project

type (e.g., forest management, scientific research, and/or consultancy).

- **Auditor Training -** Successful completion of carbon and any applicable auditor training.
- **Auditing Experience –** Auditor on at least 1 carbon evaluation.

If the audit team has an on-the-ground audit team/local expert, they must demonstrate knowledge and expertise in:

- Country-specific knowledge/language skills;
- Technical knowledge in the specific sector of the project activity;
- Interviewing, listening, and observing; and Sensitivity towards socio-economic matters and environmental and social safeguards.

The Senior Internal Reviewer must check the final QA/QC (Quality Assurance/Quality Control) review attesting to accuracy of data. The Senior Internal Reviewer is not part of any direct validation or verification activities and shall remain neutral.

The VVB is the party responsible for a Plan Vivo audit. Also, VVBs are responsible for assembling a competent and qualified Audit Team to undertake validation/verification activities before commencement of the activities. Therefore, VVBs must ensure that individual validators and verifiers are qualified with the proper training and skills to conduct validations and verification activities, which will be reviewed by Plan Vivo prior to project audits.

As said in section 5.1.1, CVs/ qualification reports of all audit team members and a COI form should be submitted to Plan Vivo for approval before validation/verification services for a PV project.

5.2 Requirements for IEs

Independent Experts (IEs) can be expert individuals or teams of experts. IEs are embedded in the validation or verification audit conducted by Plan Vivo by carrying out site visits and recording findings in the IE validation or verification report.

IEs must have the following qualifications:

- Education - Bachelors' degree or higher in a subject relevant to the evaluation;
- Work Experience - At least five (5) years of work experience in a field related to the project type;
- Professional qualifications (at least one of the options outlined below):
    - Successful completion of the Plan Vivo Independent Expert Training including a Plan Vivo Independent Expert Exam (mandatory if none of the other options apply);

    - Existing certification in relevant GHG accounting for forest and land-use projects, such as GHGMI1;
    - Evidence of relevant training for other Forest Carbon Standards;
    - Membership of relevant professional associations.
- Country-specific knowledge/language skills;
- Interviewing, listening, and observing skills;
- Sensitivity towards socio-economic matters and environmental and social safeguards;

No prior auditing experience is required to become an approved Plan Vivo Independent Expert and approval for Independent Expert status will be handled on a case-by-case basis by Plan Vivo (see Section 5.2.1).

5.2.1 IE Approval Process

Independent Experts can be proposed by projects or apply directly, which requires a Curriculum Vitae and evidence of their qualifications. This will be assessed against the required expertise outlined in Section 5.2.

If the IE has no prior relevant qualifications relating to carbon project audits, their approval is based on training administered by Plan Vivo to ensure that approved IEs in the Plan Vivo roster have the same level of knowledge and expertise, and to ensure a threshold for quality of validation and verification site visits and redaction of findings. Plan Vivo reserves the right to mandate specific training in areas where the IE has not demonstrated sufficient experience to certify projects, or to remove active site auditor status when reports of site visits are not completed in a satisfactory manner.

All IEs are required to schedule at least 3 information sessions with the Plan Vivo secretariat before carrying out individual audits. These include:

- Training on PV Climate and relevant documentation.
- Training on the Validation and Verification guidance and V&V templates.
- Project-specific information prior to site visits, especially how to develop an audit plan (to be completed once the IE has been contracted for a site visit).

Once approved, the IE will be listed on a publicly available roster of Plan Vivo-approved Independent Experts. Their status will be considered "active" unless the conditions in Section 5.2.2 apply.

[1] https://ghginstitute.org/product/302-ghg-accounting-for-forest-and-other-land-use-projects/

No validation or verification activities shall take place prior to an Independent Expert's approval by Plan Vivo and all contracts with Independent Experts should be co-signed by Plan Vivo. A Conflict of Interest (COI) form must be submitted to Plan Vivo when an IE is contracted for a site visit.

IEs are contracted by projects, co-signed by Plan Vivo. The cost of the validation and verification audits will include the cost of contracting the IE, in addition to a validation and verification review fee as described by the PV Climate Procedures Manual

5.2.2 Maintaining Ongoing Active Status

Upon initial approval, an IE's status can be considered "active". Only "active" experts can carry out site visits. If an IE does not undertake at least 2 audits in a 5-year consecutive period, then their approval status becomes inactive, and they cannot complete any Validations or Verifications. To reactivate, they will need to participate in Plan Vivo information sessions, as described in IE approval process, section 5.2.1.

6 Elements to Include in Validation And Verification Plans

6.1 Objective Audit Plan

An audit plan should be created in line with the requirements of Section 6.1.6 of ISO 14064-3:2019 (as applicable), which describe the purpose and design of the evidence-gathering activities and how they correspond to potential risks identified by the audit team. Evidence-gathering plans should not be communicated to projects.

The Audit Plan should evolve as the validation/verification audit progresses and the audit team obtains more information on potential areas of risk and supporting evidence to substantiate the carbon benefits assertion. Plan Vivo may request a copy of the audit plan at any time.

The lead auditor or another member of the team shall prepare the validation/verification plan (including visit if applicable, see section 4.3) which includes at least the following information:

- The scope, objectives, method, and validation/verification criteria;
- Identification of the validation/verification team and their roles in the team;
- Project coordinator contact;
- Sampling plan (section 6.2).

- Schedule of the on-site assessment: Main activities to be carried out during the visit, if any, indicating type of activity, dates, locations and interviews or meetings required for the on-site inspection (Section 6.3);
- Risk assessment (section 6.4);
- Materiality (section 6.5);
- Level of assurance (section 6.6);

The audit plan should also include a review of previously reported, project-relevant information to Plan Vivo (e.g., via annual reports, a previous audit report including previously identified FARs (forward action requests)).

VVBs and IEs can use their own validation/verification audit plan templates but must include at least the issues listed above.

As described in sections 4.1 and 4.2, the plan will be sent to the project coordinator in advance of the on-site assessment. If an on-site visit becomes impossible due to conflict or extreme weather events, please refer to section 4.3.

6.2 Sampling Plan

A robust sampling plan is critical in ensuring the robustness of the validation or verification.

The audit team may employ several testing methods, including, inter alia: simple random sampling, stratified random sampling, systematic sampling, cluster sampling and multi-stage sampling. The choice of testing method (or combination of methods) will depend on the data in question and the nature and extent of risks identified. The VVBs/ IEs should apply their professional judgment in determining the most appropriate method. The audit teams are encouraged to use the following resources as guidance:

- Standard for Sampling and Surveys for CDM Project Activities and Programme of Activities (PoAs);
- Guideline for Sampling and survey for CDM project activities and Programmes of Activities.
- IPCC (Intergovernmental Panel on Climate Change) 2006 Guidelines for National Greenhouse Gas Inventories;
- IPCC 2003 Good Practice Guidelines for Land Use, Land-Use Change and Forestry.

During the preparation of the validation/verification audit plan, a sampling plan for plots, communities to interview, records/evidence/agreements to check should be included.

As a guideline Plan Vivo suggests using the following recommendations:

Sampling in plots

Regarding the sampling approaches during the on-site visit, the verification and validation team can select the following approach:

The minimum number of plots to be visited per validation/verification shall be the square root of the total number of current plots reduced by a factor 0.6, rounded up to the next whole number:

$y = 0.6\sqrt{x}$

y = number of plots to be visited

x = total number of plotsFor example, by applying the above formula the sample size for the plots to be checked during the onsite visit of a project that includes 95 plots, in total, will be:

$$y = 0.6\sqrt{95}$$

y =6

Therefore, a sample of 6 plots should been randomly selected during the site visit by the VVB/IEs. In the field, remeasurements should be taken. The verification team can observe the field team in measuring DBH (Diameter at Breast Height) and the use of GPS.

Communities/local people to interview.

This section aims to provide a guideline for selecting a validation/verification sample to interview local communities during the validation/verification on site assessment.

To determine the sample size, the VVBs/IEs should specify in the validation/verification plan, also using its own professional judgement, a representative sampling of the total families/households/farmers to verify the stakeholder engagement and the social indicators.

The VVBs/IEs shall consider the following issues for the selection of the people to interview:

- Type of activity and project technology;
- Geographical location of the villages/families/farmers;
- Estimated amount of Carbon Benefits contained in the reports (stakeholder groups that represent a significant percentage of the total calculation of programme reductions must be visited).

As a general criterion, the number of sample communities should be at least the square root of the total number of communities/families, rounding up to the next whole number.

(For example, 10 families for a 100-family project, 11 families for a 101-family project, etc).

The table below provides the required sample size for different project scenarios.

Box 2. Example of minimum Size Sample for interviewing local communities.

Number of communities	Sample size for communities to be checked	Number of families living in the sample of communities	Total people to be checked on site
30	6	100	10

Box 3. Example of minimum sample size for interviewing farmers

Number of farmers in the same region	Total people to be checked on site
400	20

The project coordinator should provide a complete list of the communities/families, so the VVBs/IEs can make an independent selection based on the sampling plan approach.

6.3 Site Visit Activities

The site visit should be designed to feed into the following objectives:

- Confirmation of eligibility criteria;
- Confirmation of additionality;
- Confirmation of project boundaries;
- Validate/Verify that the project's physical site description and governance structure is as described in the project design document and technical specification(s);
- Identifying objective evidence of conformance with each of the requirements in PV Climate by:
    - Interviewing and interacting with the project coordinator (in-country manager)
    - Interviewing relevant stakeholders such as participating householders, community members and leaders, local government officials, government forestry agencies and extension services and other projects working in the same area
    - Identifying and assessing available supplementary project documentation and tools e.g., planning documentation, databases, templates, legal agreements etc.
    - Cross-checking results from interviews with project documentation to ensure that documentation reflects ground realities and staff awareness of project goals and procedures.
    - Fully understanding the project context and the views of other local stakeholders and experts regarding the project's impact and benefits.

Take this into account during the on site visit, community based projects must ensure that community representations are inclusive. This means that the views and perceptions of all groups, including those that are often ignored or missed, are taken into consideration during decision making of the project intervention you are auditing. Specially for disadvantaged groups giving a

particular focus to these groups is considered important because: they are usually difficult to engage with effectively and because very often they are missing from normal participatory consultations with the result that projects may be less effective in meeting their livelihoods needs.

While interviewing relevant stakeholders/community members during the validation/verification on site visit, especially the disadvantaged and minority groups, the audit team must ensure the following:

- **Establishing Trust and Empathy**

Before asking questions, it's crucial to build a relationship of trust by showing respect and appreciation for the community and their experiences. They should feel that their opinions are being treated with consent and respect.

- **Be respectful and culturally sensitive:**

It's important to recognize and respect the cultural differences of the minority group. Validations/verifiers should avoid assumptions or stereotypes when asking questions and treat every individual equitably. It's always important to be willing to adapt to their needs and cultural realities.

- **Open-Ended Questions**

Open-ended questions allow people to express themselves more freely and are not limited to specific answers. This gives them the opportunity to share their full perspective.

Validators and verifiers should ask questions in a way that makes group members feel comfortable sharing honest responses. They may begin with open-ended questions to allow interviewees to share their thoughts and experiences freely.

- **Consider linguistic and socioeconomic context:**

If the community group includes individuals who speak English as a second language, auditors should be patient and give people time to express themselves. Sometimes, individuals may need extra time to formulate their responses or may prefer to speak in their native language if possible.

- **Avoid Generalizations**

Every group is diverse, and each person has their own experience. Avoiding generalizations is crucial to obtaining accurate information and not creating stereotypes.

- **Avoid the Victim Focus**

It's important not to focus the interview of disadvantaged groups only to their vulnerability or difficulties. Asking about their strengths, achievements, and aspirations is also crucial to gaining a more complete and empowering perspective.

- **Provide space for feedback:**

Validator/verifiers should also be open to hearing the concerns or feedback of community groups and ensure interviewees feel heard and valued. Asking, "Is there anything else you would like to share?" can be a way to close an interview or conversation inclusively.

As a general recommendation the validation/verification team, shall show the following skills:

Be an Active Listener: Show that you're listening attentively, without interrupting, and give them enough time to express their thoughts and feelings. This shows respect for their voice.
Avoid Assumptions: Be careful not to make assumptions about the community's situation. Instead, ask open-ended questions to learn from their perspective.
Respect Privacy and Boundaries: Understand that certain topics may be sensitive. Allow the group to guide the conversation and be ready to adapt if they prefer not to answer specific questions.
Be Patient and Compassionate: Members of disadvantaged or minority groups may have had negative experiences with outsiders, so it's important to be patient, empathetic, and understanding as they share their experiences

These are some examples of open-ended questions and how you can start a meeting with community members:

"We want to ensure that we ask respectful and relevant questions. If there is anything you feel is inappropriate or uncomfortable, please let us know."

"Can you describe your community's way of life and how it has evolved over time?"

"What are the most important values and traditions for your community?"

"How does your community make decisions, and who are the key people involved in this process?"
"Do you feel that your community's voice is being heard in decision-making processes that affect you?"
"What changes would you suggest to improve the well-being of your community?"

Also, as a good guideline to perform interviews during your on-site visit assessment, please take into account the following PV Participatory Toolkits with great information about how to engage community groups: Tool 17 engaging with disadvantaged groups and TOOL 13 focus group discussion.

6.4 Risk assessment

Risk assessment is a documentary type of work that is carried out after the strategic analysis prior to the validation/verification activity in question. In this work, the validator/verifier identifies risks (which are specific to each project and its circumstances at the time) and assesses them as high, medium, or low risk. The risk analysis is performed by the lead auditor appointed for the verification/validation prior to the onsite visit and not in person. The audit plan shall be prepared considering the category of the project according to the outcome of the risk assessment. The risk assessment shall also consider the results of the materiality assessment.

Areas (such as management units, stands or strata) that display low complexity or have minimal bearing on the eligibility or quantification of project carbon benefits should receive lower priority and attention relative to areas with high complexity and significant implications for project eligibility or
carbon benefits.

Inherent risk of a material discrepancy can occur due to project complexity, risk that the controls of the project coordinator will not prevent or detect a material discrepancy, and risk that the validator or verifier will not detect any material discrepancy that has not been corrected by the controls of the project due to audit limitations. Identified areas of risk may include any aspect of the project. Where the validation/verification team identifies significant risk, it shall review those project components with increased care and risk mitigation measures required for the process shall be planned.

Potential areas of high risk may include, but are not limited to:

- Inappropriate, incomplete and/or unrealistic hypothetical baselines;
- Incomplete additionality tests;
- Incorrectly calculated impermanence risk and negative activity shifting leakage risks;
- Disputed ownership of GHG (carbon) rights;
- Disputed ownership of land rights;
- Community concerns;
- Opportunity costs;
- Activities that do not fully mitigate negative social or environmental impacts;
- High concentrations of endemic or threatened fauna and flora;

- Project non-compliance with legal requirements including relevant regulations;
- Incomplete implementation of project activities/interventions;
- Inadequate QA/QC of data collection processes including transcription and handling;
- Inadequate training of project personnel;
- High activity data (relative to published data and/or rest of project, e.g., to be verified by an appropriate source, for example, by using Global Forest Watch or other remote sensing tools;
- High emissions factors (relative to published data and/or rest of project).

During validation/verification, the audit team must visit all relevant sites and sample enough sites based on a risk assessment.

6.5 Materiality

Materiality should be considered when planning and carrying out validation and verification activities. The concept of materiality shall be used in designing the verification/validation audits, and in assessing the evidence to come to a final assessment.

A materiality threshold is used to assess any error, omission or misstatement that may impact the GHG assertion made by a project coordinator. This threshold is also known as the "minimum quality standard" and differentiates those errors, omissions or misstatements that are considered by Plan Vivo to be significant from those that are insignificant. Materiality has both a quantitative and a qualitative aspect in relation to a project reporting to Plan Vivo.

The materiality thresholds must be communicated to the project developer about their project scale on the validation/verification plan. The materiality thresholds cannot be changed during validation/verification and depends on the PV Climate standard criteria defined below.

6.5.1 Quantitative materiality

The quantitative materiality threshold sets a numeric cap on the magnitude of cumulative error in stated carbon benefits permissible under PV Climate as a percent of the validator/verifier's recalculated emission reductions. Errors leading to misstatement may be introduced through incorrect application of methodological calculations, transcription errors, or the use of incorrect default values.

Immaterial misstatements identified during an audit may go uncorrected and the project may receive a positive Validation/Verification Statement from the audit team. All material errors must be corrected prior to a project receiving a positive Validation/Verification Statement.
Materiality for Carbon Benefits is the concept that individual misstatements or the sum of misstatements could influence the decisions of intended users.
A VVB must recalculate the total quantity of GHG emission reductions and removals reported to Plan Vivo for any given reporting period to determine if the project meets Plan Vivo's designated materiality threshold.
To maintain a balance of diligence, accuracy, and conservativeness, Plan Vivo defines the quantitative materiality threshold for all projects as follows:

- Projects registering <300,000 tCO2e/yr shall achieve a >95% level of accuracy (5% error margin) relative to the auditing body's calculated emission reductions;
- Projects registering >300,000 tCO2/yr shall achieve a >99% level of accuracy (1% error margin) relative to the auditing body's calculated emission reductions.

If errors are discovered, the audit team must determine if these errors result in a material misstatement using its risk-based review of materiality and a rigorous data sampling process.

The percentage error is defined by calculating the difference between the stated reductions/removals and the detected uncorrected discrepancies (e.g., reversals), dividing that figure by the stated reductions/removals and multiplying the result by 100.

The quantitative materiality threshold only applies to mistakes that result in over-estimation of Carbon Benefits.

6.5.2 Qualitative materiality

Qualitive materiality refers to intangible issues that affect the project activity, as the following ones:

- Poorly managed documented information;
- Difficulty in locating requested information;
- When a Standard requirement, such as monitoring, management systems, record-keeping, etc., are not met;
- Non-compliance with regulations indirectly related to Carbon Benefits;
- Control issues that erode the verifier confidence in the reported data.

Every qualitative nonconformance identified by the audit team is considered material and must be corrected by the project coordinator before a positive Validation/Verification Statement can be issued.

Take for instance a project coordinator who neglects to quantify a small source (i.e., <5%) of total project emissions that is required to be accounted for by the project's applied methodology. Leaving out that source does not result in a quantitative material misstatement, but it would be considered a qualitative nonconformance because of the applied methodology's requirements, and the emission reductions would therefore need to be recalculated.

Another example is the application of an incorrect emission factor – again, this would be considered material even if the difference in emission reductions does not exceed the quantitative materiality threshold. If PV Climate prescribes that a specific emission factor be used and that emission factor is not correctly applied by the project coordinator, the result is a qualitative misstatement because the non-conformance directly defies a Standard requirement.

6.6 Level of assurance

Plan Vivo requires reasonable assurance to uphold the integrity and high quality of validations and verifications conducted under its program.

Under the ISO 14064 standards, the level of assurance determines the depth of detail and rigor that an auditor designs into the validation/verification plan used to identify any material errors, omissions, or misstatements. The level of assurance refers to the degree of confidence that the audit team can provide regarding the accuracy of the asserted GHG removals or reductions.

Reasonable levels of assurance refer to 5-10% error thresholds.
Plan Vivo requires that *reasonable, but not absolute*, assurance be obtained by the audit team prior to the execution of a positive Validation/Verification Statement, which ensures that the auditors are able to "validate/verify without qualification" and attest to the accuracy of the number of Plan Vivo credits being issued to the project developer.

7 Project Validation and Verification Reporting

7.1 Validation and Verification Findings

As explained, during the above sections of the manual, after the on-site visit, the VVBs/IEs need to raise the findings according to the assessment of the validation/verification documentation (PDD, Annual reports, supporting documentation, etc.) and the on-site visit interviews.

Findings shall be categorized in the following formats:

- *Corrective Action Request – CAR (non-conformities)*
  - Non-fulfillment of a requirement/criteria of PV Climate and the Procedures;
  - The project proponents have made mistakes that will influence the ability of the Project activity to achieve actual measurable additional Carbon Benefits;
  - There is a risk that Carbon Benefits cannot be monitored or calculated;
  - Requirement for issue to be corrected before completion of Validation/Verification.

- *New Information Request-(NIR)*
  - The information is insufficient or not clear enough to determine whether the standard and requirements of PV Climate have been met.
  - Validator/Verifier needs additional information to complete assessment. Must review requested information and ensure appropriate prior to close out of Validation/Verification.
  - The audit team may also identify the initial stages of a problem which does not yet constitute a non-conformance to the standard, but which it is considered may lead to a future non-conformance if not addressed by the project.

- *Forward Action Request – FAR*
  - During validation: Identification of issues related to project implementation that require review during the first verification of the proposed project activity. No more than 3 FARs can be raised during validation. And these FARs should be closed in the first verification.
  - During verification: Request for project coordinator to make a change/carry out an action that is not required for compliance in this verification cycle but is considered necessary for future compliance and needs to be reviewed in the following verifications. No more than 3 FARs can be raised during a verification, and in the next verification period, these FARs must be closed. The audit team will consider this to raise new information requests and/or Corrective Action Requests (non-conformities).

Any identified CARs and/or NIRs with PV Climate and/or the Project PDD/annual report must be documented by the VVB or through the Microscale Validation and Verification Process and presented to the project coordinator in the validation or verification finding template prior to issuance of the final report and Validation/Verification Statement.

The language and wording used in the drafting of non-conformities and clarifications shall never be advisory, instructive or suggestive.

The Validation or Verification team must then work with the project coordinator to review any information submitted in response to CARs (Corrective action requests) or NIRs (New information requests). All CARs and NIRs raised by the validation and verification team must be resolved before the validation/verification report can be submitted to give an opinion of the assessment (See section 7.2, Validation/Verification Statement).

The results of the validation/verification (final validation report/ verification report) shall be sent to the project coordinator after the technical review has been performed by the internal technical reviewer.

7.2 Validation/Verification Statements

Upon concluding the validation/verification assessment, the VVB or Plan Vivo (based on findings by the IE) shall issue a validation statement (opinion) in accordance with the requirements of ISO 14064-3, which shall include the following components:

- Shall be addressed to the project;
- Shall identify the person in charge;
- Shall identify the dates and period covered by the declaration.
- The validator/verifier's conclusion including the level of assurance and the date of the opinion.
- Shall describe the level of assurance of the validation/verification statement;
- Shall describe the objectives, scope and criteria of the validation or verification in accordance with PV Climate;
- Shall describe whether the data and information supporting the GHG statement were hypothetical, projected and/or historical in nature;
- Shall be accompanied by the responsible party's GHG statement;
- Shall include the VVB's or PV's conclusion on the GHG statement, including any qualifications or limitations, including:
    - Positive opinions
        - There is sufficient and appropriate evidence to support the future estimate;
        - The criteria meet the needs of the intended user;
        - The criteria are appropriately applied for material emissions, removals or storage.
    - Negative opinion
        - There is insufficient or inappropriate evidence to support a modified or unmodified opinion;

- Criteria are not appropriately applied for material emissions, removals or storage; or
- The effectiveness of controls cannot be determined when the validator intends to rely on those controls.

If the validation opinion issued is positive, projects can be registered by Plan Vivo. As part of the registration, VVBs and Plan Vivo (for the microscale validation and verification process) need to submit the validation report and the validation and verification statement to the project proponent and/or the GHG program to which the Project applies.

If the validation opinion is negative, VVBs or Plan Vivo (for the microscale validation and verification process) will provide the client with the negative validation report.

The same concept applies to verification. If a verification opinion is positive, projects can continue registration and to issue PVCs (Plan Vivo Certificates). If a verification opinion is negative, a project may face suspension until all CARs raised in the verification audit are resolved, or – in the worst case – de-registration if the issues cannot be resolved.

8 Operational Procedures

Plan Vivo reserves the right to review VVB and Independent Expert audit procedures and reports periodically to ensure consistent quality.

8.1 Systematic review process

The purpose of this section is to establish a systematic review process to monitor and enhance VVB performance across all PV standards programs. It also outlines actions for addressing poor performance and cooperation with accreditation bodies.
This section ensures systematic monitoring and assessment of VVBs to uphold high auditing standards and maintain the integrity of PV's programs.
The following steps are followed by PV:

Step 1: Review of the Validation/verification plan

- Review of the audit plan two weeks in advance before the on visit.
- Reviewing the sampling plan to determine which communities and provinces the auditors should visit.

Step 2. Validation/Verifications report Reviews.

PV conducts validations/verifications reviews when the VVB submits the final validation/verification report as part of the registration process to PV. As a minimum, these reviews cover the following issues:

- PV examines validation and verification reports submitted by VVBs.
- Ensure that the VVB has appropriately assessed the project's conformance with PV Procedures Manual and Project Requirements.
- Confirm that the VVB has fully described how the assessment was conducted.
- Verify that a complete description of the assessment process has been provided.
- PV provides feedback to the validation/verification report, and VVBs must answer accordingly.
- A maximum of three feedback rounds are allowed.
- If more than three rounds of feedback are needed, PV will determine future corrective actions to the VVB.

Step 3: Field visit to assess validators/verifiers Onsite.

- PV will act as an observer on the ground if high-risk audits are identified.
- PV staff will witness the validation/verification process onsite.
- After which the assessment of the VVB would be evaluated.
- PV would issue recommendations, or necessary corrective actions where needed.

VVB Performance Evaluation and Follow-Up Actions

PV uses the three steps to systematically evaluate VVB performance, ensuring a structured assessment approach. If further actions are required, PV may implement the following measures:

- Increasing onsite PV evaluations of VVBs
- Training of VVBs
- Updating Validation and verification Procedures Manual and others if relevant.
- Warning, suspension or sanctioning to low-performing VVBs, see section 8.2 for further information on this.
- If a poor audit process is identified, PV may issue a warning letter at any stage, with suspension as the final measure.

Quality Control Reviews

PV may conduct Quality Control Reviews at its discretion to assess registered projects and PVC issuances when concerns arise regarding a project's adherence to PV Climate Project Requirements and methodologies. These reviews may be initiated by the following:

- A VVB identifying an error or quality issue in a previous validation or verification.

- A project participant or project coordinator identifying an error or quality issue after project registration or issuance.
- A stakeholder expressing concerns about a registered or verified project.
- PV identifying an error or quality issue during routine operations.

This systematic approach ensures the integrity of PV projects and maintains high auditing standards across all PV standards programs.

8.2 Rescission of validation/verification body approval

Plan Vivo maintains the right to rescind or suspend its recognition of an individual validator/verifier or validation/verification body for any period of time deemed appropriate. Plan Vivo will make every effort to accommodate the implementation of corrective actions prior to rescinding approval. Plan Vivo will make public any suspensions of VVBs on its website.
Also, the VVBs need to have a public liability insurance in place.

8.3 Public liability insurance

VVBs must demonstrate that they have public liability insurance in place for $ 1 million . This must be demonstrated through the VVB application process.

8.4 Rotation

A VVB may verify any number of reporting periods for a project for a maximum of two consecutive verification cycles. After two consecutive verification cycles, the project developer/coordinator must engage a different VVB to audit the project. The original VVB may continue to provide validation/verification services for other projects developed by the same project developer, but it cannot provide verification services for the project in question until after a Verification by a different VVB.

8.5 Sanctions, Warning and suspensions

If PV determines that a VVB has not complied with PV's standards due to any of the following reasons:

- Recurrent performance issues, such as delays in completing tasks or inconsistent quality in reports regarding methodologies, data, or language;
- Changing audit teams without prior notification and approval from PV;
- Loss of relevant accreditation as specified in the eligibility criteria;
- Negligence in report preparation or auditing methodologies;
- Serious allegations of fraud, including bribery or intentionally misleading statements; or

- Reasonable grounds to believe that VVB requirements, procedures, or Terms of Reference (ToRs) are not being properly followed during the audit.

At its discretion, Plan Vivo may:

- Issue warning letter
- Impose temporary suspensions
- Demand specific corrective measurements to VVBs
- Communication to the relevant accreditation body.

Additionally, PV reserves the right to disqualify VVBs from participating in future validation and verification activities or other Plan Vivo-related tasks.

8.6 Grievances

The Project and Plan Vivo secretariat have a right to raise any concerns that they might have regarding the quality, quantity, accuracy, impartiality or timeliness of the feedback provided by the validation/verification team. Also these grievances include issues related to inappropriate behaviour towards community members during the on site visit of the validator/verification on the ground.

In such instances, Plan Vivo may contact alternative auditors or experts to gather evidence as to the appropriateness of the grievance. In the instance that the grievance is substantiated, Plan Vivo will attempt to work with the work with the validation team to resolve the matter. Any matters that cannot be resolved may result in warnings and/or suspensions being applied to the VVB (see Section 8.4).

VVBs may raise any concerns that they have to Plan Vivo regarding the timeliness or behaviour of the project. Plan Vivo will then investigate the matter and, where necessary, attempt to work with the project to resolve the matter. Any grievances towards the project that persist may reasonably result in a negative validation/verification opinion by the VVB.

Any grievances held by the VVB or project, community members against Plan Vivo can be raised through the Grievance Mechanism.

8.7 Conflicts of interest

VVBs must conduct a self-assessment before accepting an assignment to identify any potential conflicts of interest. Also, the validation and verification team must disclose any potential conflicts of interest (CoI) that could affect their impartiality within the review process. The validation and verification team will be excluded from participating in the validation/verification of any project if they, or an organization that employs them, have played any role in its

development or have financial or fiduciary relationships with those promoting or trading in offset credits.

Process for Isolating Conflicts of Interest

To ensure the integrity and impartiality of the validation and verification process, the following steps shall be taken when a conflict of interest (CoI) is identified:

1. Identification

- Any identified financial, fiduciary, or personal relationships that may compromise impartiality must be disclosed to the PV immediately.
- If a conflict of interest is suspected during an ongoing validation or verification process, the concerned party (VVB, project coordinator, project participant or PV) must report it without delay.

2. Preliminary Assessment

- Upon receiving a conflict of interest disclosure, PV will conduct an initial review to determine the severity and impact of the conflict.
- If the conflict is deemed minor and manageable, additional oversight measures (e.g., secondary review by an independent expert) may be imposed.
- If the conflict is significant, a formal mitigation process will be initiated.

3. Conflict Mitigation Measures

- **Reassignment of Validators/Verifiers:** If an individual auditor is found to have a conflict, they must be replaced by another team member without any conflicting interests.
- **Independent Review:** In cases of serious conflicts, a third-party auditor or expert may be assigned to re-assess the validation or verification process.
- **Separation of Duties:** If a VVB has prior financial or fiduciary relationships with the project coordinator/project participant, they will be prohibited from conducting both validations and verifications for the same project.

4. Corrective Actions and Sanctions

- Failure to disclose a conflict of interest may result in sanctions, including warnings, temporary suspension, or permanent disqualification of the VVB.
- The PV reserves the right to reject validation or verification reports if a conflict of interest is discovered post-assessment.

PV may request additional documentation or clarification from the VVB to ensure compliance with conflict of interest policies.

By implementing this process, we ensure that conflicts of interest are systematically identified, assessed, and mitigated, reinforcing the credibility and impartiality of the certification process.

8.8 Confidentiality

All information shared by Plan Vivo to validation team shall be treated as confidential and must not be disclosed to any other party at any time during or after the validation process without express written permission from the Plan Vivo Secretariat or Board of Trustees.

9 Glossary

Accreditation / Accredited	The action or process of officially recognizing an entity (i.e., a VVB) as having a particular status or being qualified to perform a particular activity, in this case, to audit projects.
Accreditation Body	An organization that provides accreditation services, which is a formal, third-party recognition of competence to perform specific tasks.
Audit	The evaluation of conformance to a specified set of criteria in a validation or verification
Assurance level	Degree of confidence in GHG reporting
Certification	The state of being approved as a validated or verified carbon project under a Carbon Program or Standard
Conflict of Interest (CoI)	A situation in which a person or entity can derive personal benefit from actions or decisions made in their official capacity.
Materiality	The concept that individual misstatements or the sum of misstatements could influence the decisions of intended users.
Macroscale	Projects that generate more than 10,000 removals or reductions of tCO2 each year.
Microscale	Projects that generate less than 10,000 removals or reductions of tCO2 each year.
Independent Expert	An individual with expertise in a particular project type and/or methodologies used by the project and the evaluation methods needed to accurately evaluate a project's conformance in validation and/or verification activities. For the specific experience/background for the IE required by PV see section 5.2

Reasonable assurance	Level of assurance where the nature and extent of the verification activities have been designed to provide a high but not absolute level of assurance on historical data and information
Lead Validator	Lead auditor is qualified to conduct audits of a specific project type (e.g., REDD, IFM, ARR, Agriculture) either individually or as an audit Lead auditor, for which he/she has a significant amount of expertise and has previously participated as an auditor to accurately evaluate the details of a project for validation purposes. For the specific experience/background for the Lead Validator required by PV see section 5.1.2.
Lead Verifier	Lead auditor is qualified to conduct audits of a specific project type (e.g., REDD, IFM, ARR, Agriculture) either individually or as an audit Lead auditor, for which he/she has a significant amount of expertise and has previously participated as an auditor to accurately evaluate the details of a project for verification purposes.
Nonconformity	Non-fulfilment of a requirement
Project Design Document (PDD)	The document that describes the Plan Vivo project's GHG emission reduction or removal activities
Project Idea note (PIN)	The PIN defines the main elements of a proposed GHG reduction/removal project and how it will contribute to sustainable livelihoods.
Registered Project	A greenhouse gas emissions reduction or removal project that has a Plan Vivo submitted and approved Project Idea Note and is recognized by Plan Vivo as a pipeline, validated, or verified project.
Technical reviewer	Lead validators/verifiers qualified to conduct audits of a specific project type (e.g., REDD, IFM, ARR, Agriculture) either individually or as an audit Lead auditor, for which he/she has a significant amount of expertise and has previously participated as an auditor to accurately evaluate the details of a project for validation or verification purposes.

Validator	An 'Auditor' may refer to someone who is qualified to participate in audits as part of an audit team but is not able to conduct audits independently; or, it may refer to someone who is participating as part of an audit team, and who is qualified to act as a Lead Auditor, but who in their role as an audit team member does not make the final determination of conformance. A competent and impartial person with the responsibility to conduct and report on a validation.
Verifier	An 'Auditor' may refer to someone who is qualified to participate in audits as part of an audit team but is not able to conduct audits independently; or, it may refer to someone who is participating as part of an audit team, and who is qualified to act as a Lead Auditor, but who in their role as an audit team member does not make the final determination of conformance. A competent and impartial person with the responsibility to conduct and report on a verification. For the specific experience/background for the Verifier required by PV see section 5.1.2.
Validator/Verifier Team	A group of auditors, local experts, content experts, and/or translators who are led by a Lead Auditor to conduct validations and verifications.
Validation	A systematic, independent and documented process for the evaluation of a GHG assertion in a GHG project plan against agreed validation criteria. It confirms that a project plan has been designed in accordance with the program guidelines. The validation process occurs prior to project implementation to establish the project coordinator's methodology, scope, and eligibility to create carbon benefits.
Verification	A systematic, independent and documented process for the evaluation of a GHG assertion against agreed verification criteria. It confirms that a validated project plan has been followed in accordance with the program guidelines and that a given number of carbon benefits have been generated. The verification process occurs at any point after a specific, measurable, relevant, time bound GHG benefit can be

	demonstrated in conformance with the project's validated PDD and PV Climate.
Validation/Verification Body	An organization approved by Plan Vivo to conduct validation and verification activities to determine conformance to PV Climate.

Version Number	Date of release (DD/MM/YYYY)	Changes and additions since previous version
V5.1	27/11/2023	n/a
V1.1	09/09/2024	• Changed v5.1 to version 1.1, to recognize that v5.1 was the first version of the document released. • Changed the name of the Validation and Verification guidance to Validation and Verification Procedures Manual. • Added Section 8, suspension, liability, rotation, grievances, conflict of interest and confidentiality. • Added in section 6.3 how validators/verifiers shall conduct interviews with community members.
V1.2	07/07/2025	• Added section 8.1, Systematic review process to review VVBs. • Added in section 8.7 a Process for Isolating Conflicts of Interest during validations/verifications. • Added that Joint validations and verifications are permitted under PV. • Included a clarification on the process for closing FARs • Updates have been made to section 8.2, Sanctions, Warning and Suspensions.