PROGRAMME

Validation & Verification Procedure

SUMMARY

This document describes ERS's requirements for Validation and Verification Bodies, including eligibility criteria, accreditation processes, and guidelines on how to conduct the Validation and Verification audits. This procedure follows ISO 14064-3, ISO 14065, ISO 14066 and ISO 17029. Programme-specific requirements are added to ensure Projects meet ERS's criteria on its three pillars.

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Introduction

NORMATIVE REFERENCE

This document must be read in conjunction with the following documents:

- ERS Programme
- M001 - Methodology for Terrestrial Forest Restoration
- Validation/Verification Report
- VVB Performance Evaluation

DEFINITIONS

1. Validation is a third-party evaluation conducted following the Project's Assessment. Its principal aim is to review the Project's Provisional Project Design Document (PDD), the veracity of its data, and its compliance with ERS Programme and Methodology.

2. Verification is a third-party evaluation conducted every two years, starting at year four, throughout the issuance period of the Project. Its principal objective is to verify the information reported annually by Developers, ERS' GHG emissions and removals calculations and to examine the Project's adherence to its initial PDD.

💡 Quantification of GHG emission removals and subsequent Verifications only start at year four as remote sensing models used to measure and monitor the Project's impacts are not accurate enough on young seedlings.

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3. Validation and Verification Bodies (VVBs) are:

3.1.　Suitably qualified institutions or organisations accredited by the ERS Secretariat following the _Accreditation Process_;

3.2.　External and independent of ERS.

GENERAL REQUIREMENTS

1.　Validation and Verification Bodies must be accredited and onboarded by the ERS Secretariat before validating or verifying ERS Projects. More details can be found in the _VVBs' Accreditation_ section.

2.　VVBs are mandated by the ERS Secretariat and must report to both the Secretariat and the Developer.

3.　Validation and Verification must be performed in conformance with ISO 14064-3, ISO 14065, ISO 14066 and ISO 17029. Additional, _programme-specific requirements_ are detailed in this document.

4.　VVBs must validate and/or verify the Project's documentation, including reports, data, and official documents, to ensure that the documentation meets ERS' requirements and methodologies.

5.　VVBs must follow ISO 14064-3 principles, namely:

5.1.　Impartiality

5.2.　Evidence-based approach

5.3.　Fair presentation

5.4.　Documentation

5.5.　Conservativeness

6.　The VVB and its team shall meet the general requirements of ISO 14065.

7. Validations and Verifications shall be carried out remotely. Site visits are allowed only if the VVB deems that Project documentation is insufficient or if high risks are identified. Details can be found in the _Remote Audit Policy_.

8. VVBs shall allocate the appropriate resources, human and material, to successfully perform the audits, according to requirements set out in this Validation & Verification Procedure.

9. The VVB must confirm the accuracy of reported data to a reasonable level of assurance, according to ISO 14064 definitions.

10. The VVB can decide on the relevant audit techniques to be applied. Such techniques must be detailed in the Validation/Verification Report.

11. VVBs' performance must be reviewed after their first audit, following the VVB Performance Evaluation.

12. A VVB cannot audit the same Project more than two consecutive times.

Programme-Specific
Requirements

> 💡 This procedure applies to ERS Programme v1.0 & M001.

ERS Programme and methodologies are designed around a holistic, three-pillar approach, including ecological recovery, carbon and livelihoods. As Restoration Units reflect the multiple impacts of Projects, VVBs shall validate and verify Project information beyond carbon.

Therefore, in addition to the requirements set out in ISO 14064-3, ISO 14065, ISO 14066 and ISO 17029, the following applies.

EXPERTISE

1. In the context of ERS, and in addition to ISO 14066 requirements, audit teams shall have sufficient expertise in:

    1.1. The field of ecology, and more specifically ecosystem restoration and ecosystem services;

    1.2. Remote sensing and earth observation;

    1.3. Anthropology and community-based projects;

    1.4. Sustainable development

2. If VVBs do not have sufficient expertise internally, they shall use the services of independent experts or consultants.

    2.1. Experts and consultants who participated in a validation/verification must be reported in the Validation/Verification Report.

2.2.   Experts allocated to an audit must operate under the sole responsibility of the VVB.

VALIDATION

The VVB must validate:

1.   That the Project meets ERS's eligibility criteria according to ERS Programme.

2.   That the Project meets M001 principles on all pillars.

3.   The baseline assessments on ERS' three pillars, as detailed in M001.

4.   The Project's Restoration Plan and Social Additionnality Plan.

5.   The carbon quantification according to ERS' Quantification Methodology for Terrestrial Forests.

6.   The Provisional Project Design Document.

7.   The Developer Due Diligence.

8.   The Risk Assessment Matrix, and the Safeguards Declaration.

9.   The observance of the FPIC process, and the accurate mapping of the Project's Stakeholders.

10. That relevant documentation has been uploaded to the ERS Registry, following the Registry Procedures.

VERIFICATION

1.   Every two years, starting year four, the VVB must verify:

1.1.   Project's Annual Reports;

1.2.   Biennial GHG quantification reports from ERS.

2. Every four years, VVBs must verify:

   2.1. Project's Annual Reports;

   2.2. Biennial GHG quantification reports from ERS;

   2.3. All updated documents as part of the four-year period, namely:

      2.3.1. The updated Project Design Document;

      2.3.2. The updated Risk Assessment Matrix;

      2.3.3. The updated Restoration Plan;

      2.3.4. The updated Social Additionality Plan;

      2.3.5. The updated Developer Due Diligence.

3. Verifications must always refer to the latest version of the ERS Programme and methodologies.

REMOTE AUDIT POLICY

1. With major technological advances, ERS considers remote assessments and audit techniques reliable alternatives to physical site visits. Notably, ERS remote audit policy:

   1.1. Reduces VVBs' travel time, costs, and emissions.

   1.2. Facilitates the identification of Projects' risks and the verification of its impacts through more frequent audits.

2. A comprehensive and effective remote audit must include:

   2.1. **Document Review**. The VVB must review all the Project's reports, documentation, letters and shapefiles to assess their compliance with the ERS Programme and M001.

2.2. **Data Verification**. The VVB must cross-check the reported data against external sources to ensure its accuracy and consistency. This includes verifying the completeness, traceability and reliability of the data collection processes and assessing the adequacy and quality of the Project's data.

3. Remote audits must not lower audit requirements or audit quality. Site visits can be performed when complementary information is needed to reach a final decision.

4. Site visits are allowed if:

    4.1. Project documentation is poorly done, with missing or unreliable data, geolocation, and/or supporting images, not allowing a conclusion to be drawn.

    4.2. There is suspicion of false data in the documentation.

    4.3. There is suspicion of breaching one or more of ERS' requirements.

    4.4. A grievance complaint has been filed since the last verification audit.

    4.5. Stakeholders or other evidence sources are inaccessible via remote channels.

5. If the VVB decides to perform a site visit it must:

    5.1. Communicate its decision to the Secretariat.

    5.2. Schedule a site visit with the Developer.

    5.3. Collect relevant data during the site visit, including GPS coordinates, photographs, interviews and supporting documents. These on-site observations, measurements, and records must be reported in the final [Validation and Verification Report](#)

        5.3.1. If interviews of local populations or Stakeholders are performed, they must be done in the local language or dialect.

5.3.2.   If the VVB team does not speak the local language or dialect, it must use the services of a translator.

Validation and Verification
Process

TIMELINE

1. Validation shall not begin before the end of the Project Public Comment Period.

2. Verification occurs every two years, starting at year four.

3. Validation must occur in the four months following the Project's Assessment.

4. The Secretariat is responsible for securing VVBs availabilities and must put every available resource to uphold such timeframe.

5. Refer to the *MRV Procedure* in ERS Programme for more details regarding audit schedules and delays.

AUDIT PROCESS[1]

VVBs must follow the audit process detailed in ISO 17029.

1. **Pre-engagement**

    1.1. ERS Secretariat mandates an accredited VVB to perform Validation and Verification audits.

    1.2. The Secretariat must provide the VVB with the following documentation:

       1.2.1. Project name, ID

       1.2.2. Provisional Project Design Document and its appendices

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[1]This section is adapted from the ISO 17029 document.

1.2.3. Risk Assessment Matrix

1.2.4. Developer Due Diligence

1.2.5. Audit type (validation or verification)

1.2.6. Methodology

1.2.7. The latest version of ERS' Validation and Verification Procedure

1.3. The VVB must conduct a pre-engagement review of the information provided. Following such review, the VVB must either accept or decline to perform the validation/verification.

2. Engagement

2.1. The VVB must confirm its availability and sign a legal agreement with ERS.

2.2. Such agreement must include:

2.2.1. The context, objectives and scope of the validation/verification.

2.2.2. A reference to ERS Standard documents against which the claim will be validated/verified.

2.2.3. A reference to the Validation and Verification Procedure to be followed during the validation/verification audit.

2.2.4. The processes and techniques that will be used to validate/verify the Project.

2.2.5. A confirmation that the VVB has access to all necessary information, resources and competencies to perform its validation/verification.

2.2.6. The proposed timeline for the validation/verification.

3.   Planning

3.1.   The VVB must determine the evidence-gathering activities that will be used to validate/verify the Project.

3.2.   The VVB must communicate to both the ERS Secretariat and the Developer an audit plan, including:

3.2.1.   Objectives and scope of validation/verification.

3.2.2.   Identification of the validation/verification team members and their roles and responsibilities (e.g. team leader, observer, expert).

3.2.3.   Timeline and duration of the validation/verification activities.

3.2.4.   If applicable, other specified requirements (such as site visits or request for additional documentation).

4.   Validation/Verification Execution

4.1.   The VVB must perform the validation/verification execution activities per the validation/verification plan communicated beforehand.

4.1.1.   The validation/verification plan can be revised as necessary during the validation/verification execution activities.

4.1.2.   Any revisions to the validation/verification plan must be internally documented including the reasons, and communicated to the ERS Secretariat.

4.2.   Validation/verification execution must be based on ISO 14064-3 and _ERS programme-specific requirements_.

5.   Review

5.1.   The VVB must communicate the first conclusions and a draft validation/verification report to reviewers.

5.1.1.   Reviewers are persons appointed by the VVB, who have not been involved in the validation/verification, and must cross-check the first conclusions and statements.

5.1.2.   Reviewers can ask for clarifications at any point.

5.2.   The review must confirm:

5.2.1.   Validation/verification activities have been completed per the agreement and the Programme requirements.

5.2.2.   Evidence to support the decision is sufficient and appropriate.

5.2.3.   Whether significant findings have been identified, resolved, and documented.

6.   Decision

6.1.   Upon completing the validation/verification review, the VVB must decide whether to confirm the claims or to suspend Project's activities.

6.2.   Based on this decision, a validation/verification statement is either issued or not issued.

6.2.1.   The validation/verification statement must follow ISO 17029 requirements.

6.2.2.   If the validation/verification statement requires revision, the VVB must communicate the new process and timeline to issue the revised statement.

7.   Issue of the Validation/Verification Report

7.1.   Upon completing the Validation/Verification Audit, the VVB is responsible for completing the Validation/Verification Report and sharing it with both the ERS Secretariat and the Developer. The report must include:

7.1.1. Detailed report of auditing techniques and evidence-gathering activities.

7.1.2. The VVB's results and conclusions, including photographs, data summaries, or supporting evidence, to provide a clear and transparent account of the audit findings.

7.1.3. A list of all observed non-compliances. It should outline the steps to be taken and the expected outcomes of the corrective actions. Recommendations associated with non-compliance are categorised as follows:

- **Corrective Action Request (CAR)**. The VVB considers that the applicable ERS requirements still need to be met; It must be addressed before issuing a Validation/Verification decision.

- **Clarification Request (CR)**. The VVB considers that the information is insufficient or not clear enough to determine if the ERS requirements have been met; It must be addressed before the issuance of a Validation/Verification decision.

- **Forward Action Request (FAR)**. The VVB expresses the need to execute an action that, while not mandatory, is considered essential for compliance in future audits.

- **Project Termination.** The VVB finds evidence that the Project violates one or more "blocker risks" or safeguards. In such cases, ERS reserves the right to reject or withdraw certified status. Refer to *Project Failure* in ERS Programme for more details.

7.1.4. The VVB's statement (if applicable).

8.   Corrective Action Plan

8.1.   Upon receiving the Validation/Verification Report, the Developer has thirty calendar days to provide a Corrective Action Plan to tackle the issue(s) raised by the VVB. Along with Corrective Actions, this plan should also establish a system for monitoring its implementation.

8.1.1.   **Approval.** If the VVB deems the Corrective Action Plan sufficient to clear all CARs and CRs, and validate it, the Project is then considered successfully validated/verified.

8.1.2.   **Rejection.** If the VVB deems the Corrective Action Plan insufficient to clear all CARs and CRs, and does not validate it, the Developer must submit an updated Corrective Action Plan integrating the VVB's feedback. The Developer must modify the Corrective Action Plan until obtaining VVB validation.

- The Developer must submit as many Corrective Action Plans as necessary until obtaining the VVB's validation/verification.

9.   Handling of appeals & complaints

9.1.   The VVB must have a documented process to receive, evaluate and make decisions on appeals & resolve complaints, following ISO 17029 requirements.

10.   Record-keeping

10.1.   The VVB must maintain and manage records of its validation/verification activities according to ISO 17029 requirements.

10.2.   The VVB must maintain validation/verification records securely and confidentially, including during their transport, transmission, or transfer.

10.3.   VVB must retain validation/verification records for ten years.

Validation and Verification Bodies *Accreditation*

ELIGIBILITY CRITERIA

ERS Secretariat must ensure accredited VVBs demonstrate the following qualifications and skills:

1. **Legal entity**. VVBs must be an entity registered under applicable national or international law to function legally, enter into contracts, and make decisions independently.

2. **Accreditation**. VVBs must hold valid ISO 14064, 14065, 14066 and 17029 accreditations.

3. **Track record & competence.** VVBs must have practical experience in the auditing of carbon removal, ecological recovery and livelihoods. VVBs must furnish evidence of their prior engagements with other entities in the relevant sectoral scope, showcasing their track record.

4. **Language proficiency.** All team members involved in validation/verification activities under the ERS programme must be proficient in English.

    4.1. Proficiency in English is necessary for VVBs to effectively read, comprehend, interpret, implement, and write reports based on ERS Standard documents.

5. **Judicial record**. VVBs must not have any open judicial process for malpractice, fraud, and/or other activity incompatible with their functions as independent auditing bodies.

6. **Impartiality.**

6.1.   VVBs must have a publicly available impartiality policy.

6.2.   VVBs must sign ERS's <u>Declaration of Interests</u> before entering into a contract with the organisation.

VVB ACCREDITATION PROCESS

1.   Application

1.1.   VVBs can apply via the contact form on the <u>ERS website</u>.

2.   Review

2.1.   The ERS Secretariat will review the application, and if the VVB complies with the *Eligibility Criteria*, a first call is scheduled.

2.2.   During the first call the Secretariat exposes ERS' expectations and details about the contractual relationship.

3.   Onboarding

3.1.   **Access to Programme Materials.**

3.1.1.   The ERS Secretariat provides VVBs access to Programme-specific documents, templates and tools.

3.1.2.   The ERS Secretariat provides VVBs access to training materials and resources, including webinars, online courses, and reference materials.

3.2.   **Training.**

The ERS Secretariat provides structured training that covers all topics relevant to the validation/verification process. These modules include:

3.2.1.   **ERS Programme:** Provides in-depth training on ERS's specific templates, procedures, and guidelines. This includes a

comprehensive review of Programme documentation to ensure VVBs have a deep understanding of ERS' requirements.

3.2.2. **M001:** Provides in-depth training on ERS' three-pillar approach and their related templates, procedures, and guidelines. This includes a comprehensive review of M001 documentation to ensure VVBs have a deep understanding of ERS' requirements.

3.2.3. **MRV**. Provides in-depth training on ERS' MRV requirements and techniques, along with guidance on utilising its associated tools.

3.2.4. **Reporting and Documentation**. Provides in-depth training on ERS' documentation practices, including data collection, record keeping, and reporting requirements. VVBs will have access to sample validation and verification reports as templates to understand reporting expectations.

3.2.5. **Case Studies**. ERS integrates practical case studies into the training program. These case studies simulate real-world validation and verification scenarios, allowing VVBs to apply their knowledge and problem-solving skills to practical challenges.

3.3. **Learning Assessment.** A short test is performed to verify that VVBs have acquired the specific skills and understood ERS requirements.

4. Accreditation

4.1. Once the VVB has successfully passed ERS's training course, the ERS Secretariat considers the VVB to be accredited and operational.

4.2. A list of accredited VVBs is available on the ERS website.

5. Communication

5.1. The ERS Secretariat is available to address inquiries, technical issues, or concerns via its email address: secretariat@ers.org.

5.2. Regular meetings or webinars are scheduled with the VVB network to

facilitate information sharing, address questions, and inform on Programme updates.

6. Continuous Learning

6.1. ERS promotes continuous learning by encouraging VVBs to stay updated with the latest industry advancements, methodologies, and standards. VVBs are encouraged to participate in relevant workshops, seminars, and conferences to enhance their expertise.

6.2. Training sessions for refresher courses are provided biennially, while updates are offered quarterly to ensure that VVBs remain current and informed about Programme developments and requirements.

Validation and Verification Bodies *Performance Evaluation*

The Secretariat is responsible for supervising the quality of Validation and Verification audits carried out by accredited VVBs. This oversight enables continuous improvement and upholds the quality of audits conducted under the Ecosystem Restoration Standard.

OVERVIEW

1. **Objective**. Assessing the performance of VVBs under the mandate of the Ecosystem Restoration Standard.

2. **Scope.** It evaluates VVBs' alignment to the ERS Validation and Verification Procedures, their effectiveness in assessing a Project's abidance to ERS' requirements, and their overall competency in conducting validation/verification activities.

3. **Criteria**. The following elements are assessed to oversee VVBs' performance: team composition and skills, validation/verification process, validation/verification report and behaviour in the field (if applicable).

4. **Data access**. The ERS Secretariat must be provided access to all Project documentation and data reviewed by the VVB, and any supporting document the VVB used to issue its final statement.

5. **Prior notice**. VVBs will be notified thirty consecutive days before a performance evaluation takes place.

OCCURRENCE

1. **First audit evaluation.** In-depth evaluation performed after the VVB's first Validation or Verification audit.

2. **Periodic evaluation.** In-depth evaluation performed once every two years (biennially) to ensure a consistent and ongoing performance assessment.

3. **Occasional evaluation**. The ERS Secretariat reserves the right to evaluate VVBs when concerns, notifications, or complaints arise, whether directly related to the provided service or not.

PROCESS

A performance evaluation request, specifying the documents and data to be shared is sent by the ERS Secretariat to the VVB, which has fifteen workdays to restitute it.

1. **Data collection**.

    1.1.   The ERS Secretariat will request to the VVB:

        1.1.1.   All final validation/verification reports generated

        1.1.2.   A list and CVs of all VVB team members who participated in a validation/verification audit

        1.1.3.   Data sets used (including photos, interviews, imagery, scientific references, and others)

        1.1.4.   Assessment records, and any additional evidence provided by the VVBs to corroborate their work.

2. **Desktop Performance review**. The ERS Secretariat reviews the collected data. The assessment will be based on the following criteria:

    2.1.   **Audit Team**

        2.1.1.   Technical competence

    2.1.2.   Pertinence to the Project and sectoral scope

    2.1.3.   Independance from the Programme, market and Project

2.2.   **Validation/Verification Process**

    2.2.1.   Adherence to ERS' guidelines

    2.2.2.   Adherence to ISO 14064-3, ISO 17029, ISO 14065 and ISO 14066 guidelines

    2.2.3.   Impartiality and transparency

    2.2.4.   Respect to deadlines

2.3.   **Validation/Verification Report**

    2.3.1.   Accuracy of assessments and calculations

    2.3.2.   Clarity and comprehensiveness

    2.3.3.   Completeness

    2.3.4.   Consistency

    2.3.5.   Peer reviewing

    2.3.6.   Actionability of recommendations

2.4.   **If applicable, Behaviour in the Field**

    2.4.1.   Cultural sensitiveness

    2.4.2.   Professionalism

    2.4.3.   Effective communication with the Project's stakeholders

3.   **Stakeholder Interviews**. Interviews will be conducted with the Developer's team and selected Stakeholders to evaluate the VVB's performance, especially on aspects related to the VVB's behaviour in the field. Interviews should corroborate or raise discrepancies from the desktop review findings.

4. **Timeline.** Upon receipt of all requested documentation, the ERS Secretariat has twenty-five working days to conclude the evaluation, including Stakeholder interviews.

5. **Evaluation Report**. The ERS Secretariat must validate the aforementioned criteria and identify any potential discrepancies or concerns. A formal evaluation is issued for each criterion in the <u>Performance Evaluation Report</u>.

DECISION

The ERS Secretariat issues its decision based on findings from the Performance Evaluation.

1. **Clearance.** If no red flags or breaches to ERS' <u>Validation & Verification Procedures</u> are identified, the VVB is cleared to maintain its status.

2. **Clarification.** If doubts arise due to unclear documentation, the ERS Secretariat will issue a CR, to which the VVB has ten working days to respond with an explanation and supporting evidence.

    2.1. If the ERS Secretariat considers the response sufficient to prove the VVB can maintain its status, it will issue a clearance decision.

    2.2. If the ERS Secretariat considers the response insufficient and a reasonable doubt to the matter persists, a suspension must be applied.

        2.2.1. The ERS Secretariat will continue to investigate the VVB to either clear all doubts, resulting in clearance, or confirm it, resulting in further suspension or termination.

3. **Sanction.** If red flags or breaches to ERS' <u>Validation & Verification Procedures</u> are confirmed or raise reasonable doubt, the VVB is sanctioned. Refer to the *Validation and Verification Bodies Sanctions* section for more details.

4. All decisions regarding the clearance, clarification, or sanction of the VVBs are made at the sole discretion of the ERS Secretariat.

PUBLIC DISCLOSURE

All Evaluation Reports will be publicly disclosed on the ERS website.

Validation and Verification Bodies *Sanction*

TERMINATION AND SUSPENSION OF ACCREDITATION

The ERS Secretariat can terminate or suspend VVBs whose evaluation raises reasonable doubt or confirms malpractices or breaches to ERS' Validation & Verification Procedures. The duration of sanctions is determined at the ERS Secretariat's sole discretion, on a case-by-case basis.

1. **Suspension.** The VVB is temporarily forbidden to engage in validation/verification assignments.

2. **Termination.** The VVB is forbidden to execute validation/verification assignments for at least two years.

GROUNDS

1. **Grounds for suspension**

    1.1. Unannounced changes to audit teams without prior approval from the ERS Secretariat.

    1.2. Loss of relevant accreditation outlined in the *Eligibility Criteria*.

    1.3. Negligence in the preparation of validation/verification reports or audit techniques.

1.4. Reasonable doubt that Validation & Verification Procedures are not being followed.

1.5. Reasonable doubt of fraud allegations or deliberately misleading statements.

2. Grounds for termination

2.1. Confirmed fraud allegations or deliberately misleading statements.

2.2. Persistent issues with performance or inconsistent quality of reports regarding methods, information, or language.

2.3. Breach of applicable legislation.

2.4. Permanent loss of relevant accreditation outlined in the *Eligibility Criteria*.

💡 If fraud allegations are confirmed, ERS reserves the right to take the necessary juridical actions to solve the matter when applicable.

SANCTION RESOLUTION

The ERS Secretariat will lift sanctions under the following circumstances.

1. Suspension. Suspensions can be lifted under the following conditions:

1.1. Design and implementation of a Performance Improvement Plan

1.1.1. This can be applied when grounds for suspension are:

- Unannounced changes to audit teams

- Loss of relevant accreditation

- Negligence in the preparation of validation/verification reports or audit techniques.

1.1.2. The Plan must outline specific actions and timelines for addressing the identified shortcomings.

1.1.3. The VVB must submit to the ERS Secretariat reasonable proof of the Plan's implementation.

1.2. Satisfying Clarification

1.2.1. Applied when grounds for suspension are:

1.2.1.1. Reasonable doubts of fraud allegations

1.2.1.2. Reasonable doubts that Validation & Verification Procedures are not being followed.

1.2.2. The VVB must submit enough justification and evidence to prove no fraud was committed or that the VVB observes all of ERS' Validation & Verification Procedures.

1.2.3. Suspension will only be halted once all reasonable doubts are cleared.

2. **Termination.** After the two-year sanction period, the VVB might re-apply to become accredited by ERS. In the new accreditation demand, they must prove all reasons for termination were addressed and solved.

PUBLIC DISCLOSURE

All suspensions and sanctions will be publicly disclosed on the ERS website.

Ecosystem Restoration Standard

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