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Programme

Validation and Verification Procedure

Summary

This document sets out the requirements and procedures for conducting validation and verification audits, for approving and onboarding Validation and Verification Bodies (VVBs) under the Equitable Earth Programme, and for general VVB oversight. This procedure is based on ISO 17029, ISO 14065, ISO 14064-2, and ISO 14064-3.



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1 Introduction

1.1 Normative References

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

- [Anti-Fraud Policy](#)
- [Baseline Setting Module](#)
- [Equitable Earth Standard](#)
- [Grievance Mechanism Requirements and Procedures](#)
- ISO 14064-3
- ISO 14064-5
- ISO 14065
- ISO 17029
- [Programme Manual](#)
- [Registry Procedures](#)
- [Terms & Definitions](#)

1.2 Reading Notes

For consistency and ease of reading, the term Audit Report is used throughout this procedure to refer collectively to the Validation Report, Verification Report, and/or Validation and Verification Report. The original titles of these reports remain unchanged in their respective templates and final versions.

1.3 Effective Date

- 1.3.1 This version of the procedure goes into effect on May 29, 2026. All VVBs signing the Audit Mandate and all projects requesting design review on or after this date must conform to this version.



- 1.3.2 Equitable Earth updated both the VVB Agreement (formerly the “VVB Legally Binding Agreement”) and the Audit Mandate (formerly the “Project Mandate”) in addition to the revisions made to this version of the Procedure.
 - 1.3.2.1 VVBs approved under the Equitable Earth Programme before May 29, 2026, must sign the new version of the VVB Agreement by August 29, 2026 to retain Active status. All newly approved VVBs must sign the latest version of the VVB Agreement.
 - 1.3.2.2 After May 29, 2026, Equitable Earth and VVBs must use and sign the updated Audit Mandate template for all new mandates.

1.4 Objectives and Goals

Validation

Objectives

- 1.4.1 The primary objective of third-party validation is for the VVB to conduct an impartial and objective review to determine whether the project is designed in conformance to the requirements of the Programme Manual, Equitable Earth Standard, and applied methodology. This includes assessing the estimated GHG removals and/or reductions.
- 1.4.2 The VVB is responsible for independently assessing project design and planning information through reviewing the Project Design Document, GHG Baseline Report, and any additional supporting evidence and documentation provided by the developer or Equitable Earth.

Goals

- 1.4.3 Validation goals include, but are not limited to:
 - 1) Ensuring conformance of the Project Design Document and its supporting documentation to the applicable requirements of the Programme Manual, Equitable Earth Standard, and the applied methodology



- 2) Conducting an ex ante evaluation of the project's estimated GHG removals and/or reductions against the quantification methods and procedures in the applied methodology
- 3) Evaluating the project documentation for completeness, consistency, and quality

Verification

Objectives

- 1.4.4 Verification is a comprehensive ex post process in which the VVB assesses if the project has been implemented in line with the (validated) Project Design Document, and in conformance to the principles and requirements set out in the Programme Manual, the Equitable Earth Standard, and the applied methodology. This includes assessing GHG reductions and/or removals achieved by the project during the monitoring period, and the project's performance in line with its theory of change.
- 1.4.5 The VVB's role includes assessing the Monitoring Report, the GHG Monitoring Report, and any additional supporting documentation provided by the developer or Equitable Earth, and ensuring the project is implemented in line with the validated Project Design Document.

Goals

- 1.4.6 Verification goals include, but are not limited to:
 - 1) Assessing, to the best of the VVB's abilities, the accuracy of reported GHG data, including project emissions, adjustment factors, emission reductions and/or removals, leakage, non-permanence risk(s), losses, and reversals, where applicable.
 - 2) Assessing any notable changes in the project's design, including ownership, management, or monitoring plans, since the last verification.
 - 3) Evaluating any material changes in project circumstances (e.g., land use context, regulatory environment) since the last verification that could affect the validity of the baseline scenario.
 - 4) Assessing the quality of project implementation practices and the defensibility and reliability of impact claims.



- 5) Ensuring that the project is implemented according to the validated Project Design Document and in conformance to Equitable Earth requirements.
- 6) Confirming that the project is implemented collaboratively with IPs and LCs, where applicable, and following the specific requirements set out in the *Livelihoods Pillar* section of the Equitable Earth Standard.

1.5 General Requirements

Audit Mandates

- 1.5.1 Equitable Earth must approve and onboard VVBs before they can engage in a validation and/or verification audit under the Equitable Earth Programme. Refer to the *Validation and Verification Body Approval* section for more information.
- 1.5.2 Equitable Earth selects and mandates (i.e., contracts) VVBs to perform the validation and/or verification of a project. Mandates are formalised through the Audit Mandate, as set out in the *Planning and Engagement* section.
- 1.5.3 A single VVB may undertake the initial validation and first verification of a project, whether in tandem or separately. A different VVB must undertake the subsequent verification.
- 1.5.4 VVBs may not perform more than two consecutive audits for the same project.¹
- 1.5.5 VVBs may undertake a crediting period renewal validation and the first verification in the new crediting period only if they have not completed the final verification of the previous crediting period. The subsequent verification must be undertaken by a different VVB.

Execution

- 1.5.6 Validation and verification schedules are subject to the rules established in the *Audit Requirements* section.
- 1.5.7 VVBs must carry out audits in accordance with the procedures and requirements set out in the *Audit Process* section.

¹ This requirement applies equally to transfer projects (i.e., projects transferring to Equitable Earth from another carbon crediting programme). See the Equitable Earth Standard for more details about transfer projects.



Alignment with ISO Standards

1.5.8 VVBs must perform validation and verification services in compliance with ISO 17029, ISO 14065, and ISO 14064-3, and follow general auditing principles, including but not limited to:

- 1) **Impartiality:** VVBs must design and execute the validation and/or verification engagement to be objective and minimise bias.
- 2) **Evidence-based approach:** VVBs must employ a rational method for reaching reliable and reproducible conclusions, based on sufficient and appropriate evidence.
- 3) **Fair presentation:** VVBs must report all significant obstacles encountered during the process and any unresolved or diverging opinions among auditors.
- 4) **Documentation:** VVBs must ensure the documentation establishes the basis for the conclusion and conforms to the criteria against which it is assessed.
- 5) **Conservativeness:** When assessing comparable alternatives, VVBs must adopt a conservative approach to decision-making to ensure the selection is cautiously moderate.

1.5.9 VVBs must maintain an internal quality management system aligned with ISO 17029 principles as follows:

- 1) **Policies and responsibilities:** VVBs must maintain clear policies related to validation and verification, including clarity in roles and decision-making processes.
- 2) **Internal audits:** VVBs must undergo regular internal audits to help identify areas where processes may not conform to planned arrangements, ISO requirements, or the organisation's requirements.
- 3) **Corrective actions:** VVBs must have procedures in place to identify any non-conformities, take appropriate actions to address them, and manage the results of these actions.
- 4) **Risks and opportunities:** VVBs must identify, assess, and address risks and opportunities related to their activities, including potential conflicts of interest or biases.



- 5) **Documented information:** VVBs must maintain and control documented information, ensuring it is adequately protected, accessible when needed, and kept up to date.
 - 6) **Management review:** VVB senior management must periodically review the Quality Management System to ensure its continuing suitability, adequacy, and effectiveness.
- 1.5.10 Equitable Earth must follow ISO 14064-2 principles for quantifying, monitoring, and reporting GHG emission reductions and/or removals for all projects. Refer to the *GHG Accounting Principles* section of the Equitable Earth Standard for more details.

Application

- 1.5.11 The application of this Procedure may vary depending on the national context. VVBs must notify Equitable Earth of any conflict between this Procedure and applicable national regulations in the project's jurisdiction, and include any context-specific deviations in the Audit Mandate, the audit plan, and the Audit Report.

Document Retention

- 1.5.12 VVBs must maintain sufficient project audit-related records for at least 10 years after the Audit Report issue date. At a minimum, the following audit documents must be retained:
- 1) Validated Project Design Document(s)
 - 2) Verified Monitoring Reports, including verified GHG Monitoring Reports
 - 3) Validation and/or verification audit plan(s)
 - 4) Audit Reports
 - 5) Audit Mandates
 - 6) Declaration(s) of Conflict of Interest (COI) approved by Equitable Earth
- 1.5.13 VVBs should employ internal electronic record-keeping systems, where these required documents can be stored and accessed. Equitable Earth reserves the right to request access to the record-keeping system or any associated documentation at any time for oversight, monitoring, and performance management purposes.



1.6 Roles and Responsibilities

- 1.6.1 Given that Equitable Earth selects and assigns VVBs to perform audits, Equitable Earth acts as the client for all audit mandates.
- 1.6.2 In line with ISO 14065 and 14064-3 requirements, Equitable Earth acts as the responsible party for the GHG statement, while developers act as the responsible party for the supporting GHG and environmental information.
- 1.6.3 Equitable Earth reserves the right to:
- 1) Instruct both the VVB and the developer to abstain from engaging in any agreement that could potentially give rise to a conflict of interest concerning Equitable Earth projects.
 - 2) Determine that a validation and/or verification should not proceed, or that any individual member of the audit team should be dismissed or temporarily suspended from the audit team.
 - 3) Conduct oversight activities, following procedures in the *Oversight and Witness Assessment* section, and deploy its personnel, partners, or consultants to observe validation/verification activities.
 - 4) Temporarily or permanently suspend a VVB's approval, following procedures set out in the *VVB Sanctions* section.

1.7 Fees

- 1.7.1 Equitable Earth charges €2,500 for the initial VVB approval process. This fee covers the application review and initial training for approval under one methodology (i.e., M001, M002). Refer to the *Validation and Verification Body Approval* section for more information.
- 1.7.2 Equitable Earth charges €500 per live training session beyond the initial approval training. This includes, but is not limited to, training required for approval under an additional methodology. Refer to the *Training and Test* and *Continuous Learning* sections for more information.
- 1.7.3 Equitable Earth charges €1,000 per performance evaluation. Refer to the *VVB Performance Evaluation* section for more information.



2 Audit Requirements

2.1 General Principles

Level of Assurance

- 2.1.1 In the case of a validation, VVBs must assess the reasonableness of assumptions, limitations, and methods that support the statements made in the Project Design Document and the GHG Baseline Report.
- 2.1.2 In the case of a verification, VVBs must confirm the accuracy of reported data to a reasonable level of assurance, in line with ISO 14064-3, to ensure that net GHG reductions and/or removals are free from material omissions, misrepresentations, and errors.

Materiality

- 2.1.3 VVBs must assess both the qualitative and quantitative materiality of projects.
 - 2.1.3.1 VVBs must assess the qualitative materiality² of projects to determine whether projects are designed and implemented in conformance to requirements set out in the Programme Manual, Equitable Earth Standard, and applied methodology, taking into consideration any approved deviations.³
 - 2.1.3.2 VVBs must assess the quantitative materiality of projects to establish potential data errors, omissions, or misrepresentations of GHG emission reductions and/or removals set out in the GHG Baseline Report and/or the GHG Monitoring Report.
- 2.1.4 Equitable Earth requires a 5% materiality threshold with respect to the aggregate of errors, omissions, and misrepresentations relative to the total reported GHG reductions and/or removals. The threshold applies equally to validation and verification.

² Given their inherent subjectivity, qualitative materiality assessments require expertise, experience, and an understanding of the broader context of the project. Specific qualitative criteria are not set out in this procedure, so VVBs must apply their professional judgment and expert opinion to determine material conformance to the Programme Manual, Equitable Earth Standard, and applied methodology.

³ See the [Project Deviations](#) section of the Programme Manual for more information.



2.2 VVB Expertise and Obligations

Team Composition and Expertise

- 2.2.1 VVBs must designate an audit team leader to direct, supervise, and lead the validation/verification services, including signing all reports and opinions. The audit team leader serves as the primary contact person for Equitable Earth and the developer, and may also serve as the lead auditor.
- 2.2.2 For each audit, VVBs must maintain at least two qualified lead auditors for the applicable methodology scope (e.g., M001, M002) to fulfil the roles of lead auditor and internal technical reviewer. These positions may be filled by employees or contracted personnel. See the *Contract Auditors and Outsourced Work* section for more information.
- 2.2.3 All lead auditors and audit team members must meet the training and qualification requirements established in the VVB's internal management system(s), in accordance with the applicable ISO standard(s) accreditation requirements.
- 2.2.4 VVBs must demonstrate that the validation/verification team collectively holds the relevant local knowledge and expertise to carry out the audit, whether performed on-site or remotely. This includes, but is not limited to:
- 1) An understanding of country-specific factors, such as the legislative, socioeconomic, and environmental context in the project's jurisdiction.
 - 2) Proficiency in social auditing (e.g., qualitative stakeholder interviews).
 - 3) Proficiency in the relevant language(s) under the project's jurisdiction and of the identified IPs and LCs, where relevant.

If expertise is not held by the lead auditor(s) nor by any of the audit team members, VVBs must contract technical experts⁴ and/or translators.

Contract Auditors and Outsourced Work

- 2.2.5 Contract auditors involved in validation/verification activities must:

⁴ Technical experts are also commonly referred to as local experts or local auditors.



- 1) Possess the necessary competence for the applicable audit scope(s) and have successfully completed the relevant training course(s) and knowledge test(s), as required by Equitable Earth.
 - 2) Be documented in the Declaration of Conflict of Interest.
- 2.2.6 VVBs must take full responsibility for the validation and verification tasks and services performed by contract auditors.
- 2.2.7 In line with ISO 14065, VVBs must retain full responsibility for any outsourced work. VVBs outsourcing work must establish an enforceable agreement that ensures any validation or verification services performed by the outsourced entity are done so in compliance with the VVB's management system(s) and the requirements of the Equitable Earth Programme.
- 2.2.8 Contract and outsourced auditors involved in a validation and/or verification process must be included in the Audit Mandate, the audit plan, and the final Audit Report, specifying their role and responsibilities.

Policies and Safeguards

- 2.2.9 VVBs must secure agreements from all VVB personnel involved in a project's validation/verification activities, binding them to confidentiality obligations and acknowledging that the VVB is liable for any breach of confidentiality by its employees, agents, or contracted personnel.
- 2.2.10 VVBs must not engage in any agreements or activities that could give rise to a conflict of interest with a developer without prior written notification to Equitable Earth.
- 2.2.11 VVBs must grant unrestricted access to Equitable Earth and the VVB's accreditation body to obtain all records, documents, financial records, and other information maintained by the VVB that pertain to Equitable Earth projects.

2.3 Validation

Schedule

- 2.3.1 Validation by a VVB must occur after the project design review by Equitable Earth and after a project's 30-day public comment period. Refer to the *Project Public Comment Period* section of the Programme Manual for more details.



- 2.3.2 VVBs must strive to complete validation within four months. This means that no more than four months should elapse between the audit kick-off meeting and publishing the Audit Report on the Equitable Earth Registry. Refer to the *Planning and Engagement* section for more information.
- 2.3.3 VVBs must complete validation within 12 months of execution of the Audit Mandate.
- 2.3.3.1 Where validation cannot be completed within 12 months, VVBs may request an extension from Equitable Earth. The extension request must include justification and a timeline for the completion of the audit. Justification may include, but is not limited to:
- 1) Inaccessibility of the project area due to environmental conditions, travel restrictions, conflicts, or logistical challenges.
 - 2) Significant regulatory or policy changes that impact national environmental regulations or carbon accounting frameworks.
 - 3) Significant delays by the developer in responding to findings or requests for information.
 - 4) Other justifications presented by the VVB and deemed reasonable by Equitable Earth.
- 2.3.3.2 Equitable Earth assesses the extension request and either grants or denies it. In the case of denial, Equitable Earth reserves the right to mandate a different VVB to take over the audit. The latter must assume full responsibility for the engagement, in line with ISO 14064-3 and ISO 17029.

Requirements

- 2.3.4 VVBs must validate that:
- 1) The project meets the Programme Manual criteria. This includes but is not limited to assessing alignment with requirements and procedures regarding the following elements:
 - Certification procedures
 - MRV Procedures
 - Units and Issuance
 - Procedures for Project Operational Changes



- Programme Management Procedures, including Grievance Mechanism
 - Governance and Safeguards
- 2) The project meets the Equitable Earth Standard criteria. This includes but is not limited to assessing alignment with requirements and procedures regarding the following elements:
- Principles and General Requirements
 - Project Design Requirements
 - Theory of Change
 - Livelihoods Pillar
 - Ecological Condition Pillar
 - Carbon Pillar
 - SDGs
 - MRV Requirements
- 3) The project meets the criteria of the applied methodology. The project documentation contains all information necessary to demonstrate that the requirements on eligibility criteria, ecological condition, carbon, and MRV procedures are met.
- 4) The approach for estimating GHG removals and/or reductions is conducted according to the applied methodology and whether the resulting estimates are reasonable and conservative for the project's crediting period. This includes, but is not limited to, assessing alignment with the following elements:
- Project boundaries
 - Emission sinks and sources
 - Carbon stock and baseline estimation
 - GHG removals and/or reductions



- Adjustment factors
- Uncertainty
- GHG parameters

2.3.5 During the project design review, Equitable Earth may identify specific aspects of a project that warrant a deeper or targeted third-party assessment. In such scenarios, Equitable Earth will formally communicate the items requiring targeted review to the VVB and include them in the Audit Mandate. The VVB must incorporate these items into its audit plan and provide a clear account of how each was assessed in the Audit Report.

2.3.6 Under M002, the validation of the Jurisdictional Reference Level (JRL) is a quality assurance check that is performed outside the scope of a VVB's validation and/or verification services and the requirements of this Procedure. The JRL is validated by an independent expert panel in accordance with the Jurisdictional Baseline Validation Methodology (forthcoming). Equitable Earth is responsible for implementing and managing this component of M002 and the Baseline Setting Module.

2.3.7 A project's design remains valid throughout the entire crediting period, unless changes are made as a result of the adaptive management process and/or a design deviation. Such changes are reported by developers and assessed by a VVB at verification. Refer to the Certification Procedures and MRV Procedures sections of the Programme Manual and the Project Design Requirements section of the Equitable Earth Standard for more details on the duration of the crediting period, and adaptive management and project deviation requirements.

2.4 Verification

Schedule

- 2.4.1 Equitable Earth registered projects must undergo periodic verification by a VVB. Verification frequency is determined by the developer, but verification periods must cover at least one year and no more than five years. Refer to the MRV Procedures sections of the Programme Manual for more details.
- 2.4.2 Projects may only undergo verification after Equitable Earth reviews the project's Monitoring Report and prepares the GHG Monitoring Report.



- 2.4.3 VVBs must strive to complete verification within four months. This means that no more than four months should elapse between the audit kick-off meeting and publishing the Audit Report on the Equitable Earth Registry. Refer to the *Planning and Engagement* section for more information.
- 2.4.4 VVBs must complete verification within 12 months of execution of the Audit Mandate.
- 2.4.4.1 Where verification cannot be completed within 12 months, VVBs may request an extension from Equitable Earth. The extension request must include justification and a timeline for the completion of the audit. Justification may include, but is not limited to:
- 1) Inaccessibility of the project area due to environmental conditions, travel restrictions, conflicts, or logistical challenges.
 - 2) Significant regulatory or policy changes that impact national environmental regulations or carbon accounting frameworks.
 - 3) Significant delays by the developer in responding to findings or requests for information.
 - 4) Other justifications presented by the VVB and deemed reasonable by Equitable Earth.
- 2.4.4.2 Equitable Earth assesses the extension request and either grants or denies it. In the case of denial, Equitable Earth reserves the right to mandate a different VVB to complete the audit.

Requirements

- 2.4.5 If verification is performed in tandem with validation, VVBs must verify the information reported on pre-submission activities in the Monitoring Report.
- 2.4.6 A verification must cover one monitoring period, which is covered by the project's Monitoring Report and GHG Monitoring Report.
- 2.4.7 VVBs must ensure that the first monitoring period begins on the project start date and that monitoring periods are contiguous.
- 2.4.8 At verification, VVBs must verify:
- 1) The Monitoring Report, prepared by the developer, to determine whether the project is being implemented in line with the validated Project Design Document and remains in conformance to the requirements and



procedures set out in the Programme Manual, the Equitable Earth Standard, and the applied methodology, considering any approved deviations.

- 2) The GHG Monitoring Report, prepared by Equitable Earth, to:
 - a) Determine whether the parameters and data used are appropriate and sufficient to allow for the accurate quantification of GHG reductions and/or removals.
 - b) Confirm that the units of measure used are correct, appropriate, and consistent with the applied methodology.
 - c) Confirm that any unit conversions have been made correctly.
 - d) Confirm that there is no data unaccounted for and that all data have been presented properly.

2.4.9 As part of verification, VVBs must take into consideration:

- 1) The validated Project Design Document
- 2) Previous verification opinions, if applicable
- 3) Outstanding FARs from the previous verification, if applicable

2.4.10 VVBs must identify and/or assess any design deviations made to the project since its initial validation or the last verification.

2.4.11 VVBs must assess whether design deviations have been properly documented, disclosed, substantiated, and approved according to the requirements set out in the Programme Manual. Refer to the section *Project Deviations* of the Programme Manual for more details.

2.4.12 Where projects have undergone adaptive management and/or implemented design deviations, VVBs must validate the updated Project Design Document and its supporting documentation as part of verification activities.

2.4.13 VVBs must always carry out verification in line with the requirements laid out in the relevant version of the Equitable Earth Programme documents and applied methodology.

2.4.14 VVBs must assess the developer's data management systems and processes for collecting, storing, and analysing the project's monitoring data.



2.5 Site Visit Policy

- 2.5.1 VVBs must perform on-site visits under the following circumstances⁵:
- 1) A validation
 - 2) An initial verification
 - 3) More than three years have elapsed since the last VVB site visit
 - 4) The developer reported a change of ownership of the project area, in full or in part
 - 5) A material grievance or complaint has been filed since the last verification⁶
 - 6) Project stakeholders are inaccessible via remote channels
 - 7) Material changes in the scope or boundary of reporting (e.g., project expansion)
 - 8) A loss event and/or reversal occurred during the project's last verification period
- 2.5.2 In addition to the mandatory on-site visits required under this Procedure, VVBs may always decide to perform on-site visits at their own discretion, following the procedure set out in ISO 14064-3.
- 2.5.3 VVBs must describe the composition of the field audit team in the audit plan.
- 2.5.3.1 The field audit team must include at least the lead auditor. If the lead auditor lacks local knowledge and expertise, the VVB must either include an internal auditor with such qualifications or contract a local expert.
- 2.5.3.2 If the local expert is not fluent in the language(s) relevant to the project's context, VVBs must contract independent translators.
- 2.5.4 Developers must be present on-site during a VVB site visit and take part in the appropriate activities, as determined by the VVB in the audit plan.

⁵ Under exceptional circumstances, VVBs may request an exemption, providing justification that the project can be validated and/or verified remotely without compromising either the quality of the audit or the confidence in the final opinion. Equitable Earth reviews each request and may deny them at its own discretion.

⁶ Equitable Earth will inform the VVB of any material grievances received regarding the project.



- 2.5.5 VVBs must present the field agenda in the audit plan, based on the risk-based assessment conducted during the audit planning process. The field agenda must include, but is not limited to:
- 1) The number of days spent in the field
 - 2) A schedule of field activities
 - 3) Specific field-based assessment activities
- 2.5.6 VVBs may revise the field agenda to accommodate any unexpected scheduling changes or availability interruptions. Any changes must be communicated to all responsible parties.
- 2.5.7 VVBs must conduct interviews with project stakeholders in the appropriate language(s) and/or dialect(s) and report them alongside the corresponding translation to English.
- 2.5.7.1 VVBs must conduct interviews independently. This means that members of the developer's management team cannot be present during VVB interviews with project stakeholders, employees, or workers.
- 2.5.7.2 VVBs must hire an independent translator, if needed.
- 2.5.8 Equitable Earth reserves the right to join any site visit as an observer. Refer to the *Oversight and Witness Assessment* section for more information.

2.6 Remote Audit Policy

- 2.6.1 VVBs may not perform fully remote audits for a validation or an initial verification. Refer to the *Site Visit Policy* section for more information.
- 2.6.2 In all other cases, VVBs may perform remote validation and/or verification when determined that the risks associated with a remote audit are acceptable and no greater to that of an on-site audit, in line with ISO 14064-5. For every validation and/or verification, VVBs must declare and justify the chosen method.
- 2.6.3 A comprehensive and effective remote audit must include, at minimum:
- 1) **Document review:** VVBs must review the project's relevant documentation, relevant GHG reports, any letters or notices delivered by Equitable Earth, and shapefiles to assess conformance to the



Programme Manual, the Equitable Earth Standard, and the applied methodology.

- 2) **Data validation and/or verification:** VVBs must cross-check reported data against external sources to ensure accuracy and consistency. This includes assessing the completeness, traceability, and reliability of the data collection processes and assessing the adequacy and quality of project data.
- 3) **Stakeholder interviews:** VVBs must conduct interviews with relevant project stakeholders via remote channels to assess conformance to the requirements in the *Livelihoods Pillar* section of the Equitable Earth Standard, including stakeholder engagement, safeguards, and grievances.

2.6.4 Before initiating engagement, VVBs must ensure that developers have the necessary support and infrastructure to undergo a fully remote audit.

2.7 Appeals, Complaints, and Disputes

Handling of Appeals⁷ and Complaints⁸

- 2.7.1 In line with ISO 17029, VVBs must have a documented and publicly available process to receive, evaluate, and make decisions on appeals and resolve complaints.
- 2.7.2 The process for handling appeals and complaints must include, but is not limited to, provisions for:
 - 1) Receiving, substantiating, and investigating the appeal/complaint, and deciding what actions are to be taken in response.
 - 2) Tracking and recording the appeal/complaint, including the actions undertaken to resolve it.
 - 3) Ensuring appropriate action is taken.
- 2.7.3 VVBs must acknowledge receipt of the appeal/complaint and provide the appellant/complainant with a clear timeline for resolution within 10 working days of receipt.

⁷ In line with ISO 14065, an appeal refers to a formal request by the client to the VVB to review and reconsider a final opinion decision.

⁸ In line with ISO 14065, a complaint refers to an expression of dissatisfaction by an affected party with the VVB's conduct or activities in relation to an audit engagement, to which a formal response is expected.



- 2.7.4 VVBs must assign individuals who were not involved in the appeal or complaint concerned to prepare, review, and approve decisions on appeals or complaint resolutions. Where this is not feasible due to resource constraints, VVBs must justify how impartiality is maintained.
- 2.7.5 Equitable Earth and developers may appeal final opinion decisions.
- 2.7.6 Equitable Earth and developers may submit formal complaints regarding operations, processes, and services throughout the validation and/or verification process. Complaints may include, but are not limited to:
- 1) Conflict of interest determinations
 - 2) Disputes over interpretations of conformance to requirements
 - 3) Acceptance of a validation or verification opinion submitted by a VVB
 - 4) Final opinion decision
- 2.7.7 VVBs must update the Audit Report if any changes and/or new findings arise from the appeal/complaint.
- 2.7.8 Equitable Earth must publish the new version of the report on the [Registry](#) in line with timelines set by Equitable Earth on a case-by-case basis.

Dispute Resolution

- 2.7.9 If a dispute between the VVB and the developer cannot be resolved amicably or through the VVB's internal dispute resolution process, either party may contact Equitable Earth for assistance through the usual communication channels or the grievance mechanism. This includes, but is not limited to, addressing issues that involve interpretations of requirements, conflict of interest determinations, or resolution of findings. Refer to the Grievance Mechanism Requirements and Procedures document for more details, including instructions for submitting a complaint.
- 2.7.10 If a dispute relates to a VVB's final opinion, the following process applies:
- 1) The VVB must issue the final opinion for the validation and/or verification before any formal dispute resolution procedure is initiated.
 - 2) Either party may then submit a formal complaint to Equitable Earth, including any supporting materials, claims, or information relevant to the disagreement.



- 3) Equitable Earth must assess the audit documentation and all submitted materials, and may hold interviews with both parties involved.
- 2.7.11 Equitable Earth must communicate its decision in writing to all relevant parties within 10 working days, unless otherwise communicated and agreed upon in advance.
 - 2.7.12 Equitable Earth may mandate a VVB to assess and provide an expert opinion on any disagreement between Equitable Earth and a developer prior to the scheduled validation and/or verification. For instance, this could occur if Equitable Earth considers the documentation submitted by the developer insufficient to substantiate the nature of a loss event.



3 Audit Process⁹

3.1 Pre-engagement

- 3.1.1 Equitable Earth pre-selects¹⁰ one or more eligible VVBs for an upcoming validation and/or verification, and provides a proposal including the project summary, type of engagement, and scope.
- 3.1.2 VVBs must review the information provided by Equitable Earth. VVBs must either accept or decline the proposal and, in the case of acceptance, provide a provisional team composition.
- 3.1.3 Equitable Earth selects VVBs based on objective criteria, including but not limited to:
- 1) Availability during the required time frame
 - 2) Previous experience with the project activity type and methodology scope
 - 3) Geographic coverage and relevant local expertise
 - 4) Proven knowledge and skills of the audit team
 - 5) Results of previous performance evaluation(s), where applicable

3.2 Planning and Engagement

- 3.2.1 After selecting the VVB for the validation and/or verification, Equitable Earth prepares the Audit Mandate and shares it with the VVB.
- 3.2.2 The Audit Mandate serves as a contract and a detailed outline of the validation and/or verification process for a project. The Audit Mandate must include at least the following elements:
- 1) A brief description of the project, including the project name and ID
 - 2) The applicable version of the Programme documentation
 - 3) The type of engagement

⁹ This section is adapted from ISO 14064-3.

¹⁰ Developers may request the mandate of a specific approved VVB, providing appropriate justification. The final decision rests solely with Equitable Earth.



- 4) The objectives and scope of the validation and/or verification
 - 5) The requirements against which the project will be assessed
 - 6) The materiality threshold and level of assurance, where applicable
 - 7) An outline of the validation and/or verification activities
 - 8) An estimated validation and/or verification timeline¹¹
 - 9) The audit team composition
 - 10) A Declaration of Conflict of Interest
 - 11) The Audit Mandate is jointly signed by Equitable Earth and the VVB to formalise the engagement for validation and/or verification.
- 3.2.3 VVBs must complete all required sections of the Audit Mandate, sign it, and return it to Equitable Earth within 10 working days of receipt. Failure to do so within this timeframe may result in Equitable Earth withdrawing from the Audit Mandate.
- 3.2.4 Developers must sign and return an acknowledgement of the Audit Mandate to Equitable Earth and the VVB within 5 working days of receipt of the Audit Mandate, confirming acceptance of its terms. VVBs may not proceed with the validation and/or verification activities until the acknowledgement is received by both Equitable Earth and the VVB.
- 3.2.5 VVBs must disclose all real and potential conflicts of interest that the organisation and any members of the audit team may have with the developer and/or the project. This includes significant transactions or relationships that may result in a conflict of interest.
- Equitable Earth reserves the right to request additional information regarding potential conflicts of interest.
- 3.2.6 Equitable Earth must assess the Declaration of Conflict of Interest submitted by the VVB and determine whether the risk of conflict of interest is low, medium, or high.
- 3.2.6.1 In case of low risk, no further action is required, and the process may proceed.
 - 3.2.6.2 In case of medium or high risk, VVBs must provide a COI Mitigation Plan, detailing how the conflict(s) have been eliminated or mitigated.

¹¹ Site visit dates are arranged separately between the VVB and the developer.



3.2.7 In parallel, VVBs must draft the audit plan and the evidence-gathering plan. The audit plan must be shared with Equitable Earth and the developer before the execution of validation- and/or verification-related activities.

3.2.7.1 VVBs must gather various forms of evidence, in line with ISO 17029, 14065, and 14064-3 principles, including but not limited to:

- 1) **Physical evidence:** firsthand observation of personnel, equipment, technologies, operations, or processes to validate that the developer and Equitable Earth are effectively collecting pertinent data. Digital technologies applied primarily in the context of validation and verification may negate the need for physical on-site inspection.
- 2) **Documentary evidence:** physical and electronic records such as procedures, logs, invoices, and analytical results.
- 3) **Testimonial evidence:** interviews conducted with relevant stakeholders such as key project personnel, identified community representatives and community members, government authorities or agencies, and other relevant institutions.

3.2.8 In line with ISO 14064-3 requirements, VVBs must include at minimum the following elements in the audit plan:

- 1) Scope and objectives of the validation and/or verification
- 2) Identification of the member(s) and role(s) of the audit team
- 3) Contact details for the client and/or responsible party
- 4) Schedule of validation/verification activities
- 5) Schedule of the site visit(s) and field activities, if applicable
- 6) Validation and/or verification criteria against which the project is assessed
- 7) Materiality
- 8) Level of assurance (for verification only)

3.2.9 Equitable Earth reviews the audit plan and may request clarifications or revisions.



3.2.10 Equitable Earth must formally initiate the validation and/or verification process by scheduling a kick-off meeting between the VVB audit team and the responsible parties engaged in the validation and/or verification process. Prior to the meeting, all relevant parties must have completed the Audit Mandate, and the VVB must have completed the Declaration of Conflict of Interest. During the kick-off meeting, the VVB should address the following topics with the responsible parties:

- 1) Introductions of the audit team members and project participants
- 2) Review of the validation and/or verification scope, criteria, and level of assurance (for verification only)
- 3) Overview of the validation and/or verification objectives and processes
- 4) Review of the confidentiality procedure(s)
- 5) Summary description of the project
- 6) Initial questions from the audit team
- 7) Field audit schedule and planning, if applicable
- 8) Next steps

3.3 Audit Execution

Validation and/or Verification Activities

- 3.3.1 VVBs must perform the validation and/or verification activities in line with the Audit Mandate and the audit plan.
- 3.3.2 VVBs must perform any site visits following the requirements set out in the Site Visit Policy section.
- 3.3.3 During a validation, VVBs must review and assess all comments received during the public comment period, alongside the response(s) from the developer¹². VVBs may raise findings where responses are deemed insufficient. VVBs must document the assessment of public comments and provide a conclusion in the Audit Report.

¹² VVBs may initiate a desk review prior to the close of the public comment period. However, VVBs must be aware that updates may be made to the project documentation in response to public comments. In such cases, VVBs must ensure they continue audit activities using the latest version(s) of the project documentation.



- 3.3.4 VVBs may revise the audit plan during the execution of validation or verification, if necessary.
- 3.3.4.1 All revisions and rationale for revisions to the audit plan must be documented internally and communicated to the responsible parties.
- 3.3.4.2 VVBs must upload the latest version of the audit plan to the Certification Platform.

Non-Conformities

- 3.3.5 VVBs must inform both Equitable Earth and the developer of any non-conformities¹³ through a Non-Conformity Report. Non-conformities are categorised as follows:
- 1) **Corrective Action Request (CAR):** The VVB considers that applicable Equitable Earth requirements are not currently met.
 - 2) **Clarification Request (CL):** The VVB considers that the provided information is insufficient or not clear enough to determine if applicable Equitable Earth requirements have been met.
 - 3) **Forward Action Request (FAR):** The VVB expresses the need to execute an action that, while not mandatory, is considered essential for conformance in future verifications, in line with the schedule detailed in the FAR.
- 3.3.6 For each non-conformity, VVBs must:
- 1) Identify the type of non-conformity (i.e., CAR, CL, FAR).
 - 2) Identify in which document(s) the issue was identified (e.g., PDD, Risk Assessment Matrix, GHG Monitoring Report).
 - 3) Reference the Programme document and relevant requirement the issue pertains to (e.g., Programme Manual, 5.4.1).
 - 4) Describe the identified issue without suggesting potential solutions or remedies to resolve the non-conformity.
- 3.3.7 All responsible parties must strive to address non-conformities within 15 working days of issuance by the VVB. This means submitting the updated

¹³ 'Non-conformities' may also be referred to as 'findings' whether in this document, in templates, or in communications throughout a validation and/or verification.



Non-Conformity Report(s) with responses, alongside any updated project documents and supporting evidence.

- 3.3.8 VVBs must strive to assess responses to non-conformities within 15 working days of receiving the updated Non-Conformity Report(s) and any revised documents.
- 3.3.9 After receiving responses to non-conformities, VVBs must categorise them as follows:
- 1) **Approved or Closed:** The VVB deems the answer sufficient to clear the finding and requires no further assessment.
 - 2) **Pending or Open:** The VVB deems the answers insufficient to clear the finding, and the developer or Equitable Earth must submit an updated response.
- 3.3.10 VVBs and/or developers may consult Equitable Earth in the event of conflicting interpretations of requirements. Refer to the [Appeals, Complaints, and Disputes](#) section for more information.
- 3.3.11 VVBs may issue as many rounds of findings¹⁴ as contractually agreed upon between all relevant parties in the Audit Mandate.

3.4 Report Completion and Independent Review

- 3.4.1 Once all findings are closed, VVBs must prepare the final Audit Report. The report must include at least:
- 1) The validation and/or verification process, including details on the audit team, methods, and evidence-gathering activities employed.¹⁵
 - 2) Details on the project's conformance to Equitable Earth requirements, including photographs, data summaries, or any other supporting evidence.
 - 3) A list of all non-conformities and their outcomes.

¹⁴ A round of findings consists of the VVB issuing as many findings as necessary and the responsible party's response. The VVB's assessment and subsequent feedback to the first round of responses opens the next round of findings. This process repeats for as many rounds as contractually established.

¹⁵ In the case of a remote audit, the report should indicate the extent to which audit activities performed remotely have been used in carrying out the validation and/or verification, as well as their effectiveness in achieving the audit objectives, in line with ISO 14064-5



- 4) The assessment process for any public comments received by the project.
 - 5) The VVB's conclusion and opinion (unmodified, modified, adverse, or disclaimer of opinion).
- 3.4.2 VVBs must submit the final Audit Report to independent technical reviewers. Technical reviewers are lead auditors appointed by the VVB who were not involved in the validation and/or verification process and must cross-check the conclusions and statements. Technical reviewers may ask for clarification at any point during the review process.
- 3.4.2.1 Technical reviewers must hold the relevant sectoral (scope 14) and methodological competencies. This means having followed the relevant Equitable Earth training(s) and having passed the relevant knowledge test(s).
- 3.4.3 Independent technical reviewers must confirm that:
- 1) Validation and/or verification activities have been completed in line with the Audit Mandate, the audit plan, and the Validation and Verification Procedure.
 - 2) Evidence to support the decision is sufficient and appropriate.
 - 3) Material findings have been identified, resolved, and documented.

3.5 Final Opinion

- 3.5.1 VVBs must issue a final opinion¹⁶ in the Audit Report, as follows:
- 1) **Unmodified or Positive:** The VVB confidently asserts that the project's statements and claims are materially correct, appropriately presented, and free from material misstatement.
 - 2) **Modified or Qualified Positive:** The VVB notes limited issues and considers that the identified non-conformities do not affect overall materiality.
 - 3) **Adverse:** The VVB identifies material misstatements, pervasive errors, or the project's failure to conform to key requirements.

¹⁶ Note that terms used for validation/verification opinion names may vary. Refer to 'Table 1 – Verification/validation opinion name variants' of ISO 14064-3:2019(3) for all possible names.



- 4) **Disclaimer of Opinion:** The VVB does not have sufficient evidence to issue a final opinion on the project.
- 3.5.2 To issue an unmodified/positive opinion, VVBs must have closed all material non-conformities raised during the validation and/or verification process.
 - 3.5.3 VVBs must provide justification for an adverse opinion, including any outstanding unresolved findings in the Non-Conformity Report(s).
 - 3.5.4 VVBs must share the final Audit Report with both the developer and Equitable Earth for review.

3.6 Completeness Review

- 3.6.1 Equitable Earth must perform a completeness review to assess the final Audit Report. This includes, but is not limited to, reviewing that:
 - 1) The VVB has assessed the project's conformance to all Programme Manual, Standard, and applied methodology requirements.
 - 2) The VVB has fully described its assessment process and findings.
 - 3) The Audit Report includes a detailed description of how each requirement was checked, including evidence reviewed, interviews conducted, and details of site visits (if applicable).
 - 4) All non-conformities have been adequately addressed, and the Non-Conformity Report(s) have been included as an appendix to the Audit Report.
 - 5) The VVB's conclusions are transparent and traceable, with references to supporting evidence and documentation.
 - 6) Any deviations, uncertainties, or limitations in the assessment are clearly explained.
 - 7) The Audit Report documents how the developer and the VVB addressed any comments received during the public comment period.
- 3.6.2 Equitable Earth must perform the completeness review, including the issuance of a Completeness Review Report, within 10 working days of receiving the final Audit Report.



- 3.6.3 If the completeness review reveals material inconsistencies or oversights in the validation and/or verification, Equitable Earth must inform the VVB, and the VVB must coordinate with the relevant parties to resolve them.
- 3.6.3.1 If VVBs and/or developers cannot sufficiently address the issues identified during the completeness review, Equitable Earth may decide not to proceed with registering the project or approving the verification. Equitable Earth determines specific procedures for such scenarios on a case-by-case basis and communicates the decision to the VVB and the developer.
- 3.6.4 Following the VVB's final opinion and the outcome of the completeness review, Equitable Earth issues a final decision on registering the project and/or issuing ECUs.
- 3.6.5 Equitable Earth must upload the final project documentation, including the final Audit Report, to the Equitable Earth Registry.
- 3.6.6 For projects receiving a modified/qualified opinion or a disclaimer of opinion, Equitable Earth must assess the details of the VVB's opinion and make a decision on a case-by-case basis.
- 3.6.7 For projects receiving an adverse opinion, Equitable Earth must review and assess the justification for the adverse opinion and inform the VVB and the developer of the final decision.
- 3.6.7.1 Equitable Earth must follow the procedures set out in the Project Suspension and/or Project Failure section of the Programme Manual in the following cases:
- 1) For validation and initial verification audits, if Equitable Earth determines that the project is ineligible under the Equitable Earth Programme and cannot be registered.
 - 2) For periodic verification audits, if Equitable Earth determines that the project has not remained in material conformance under the Equitable Earth Programme during the applicable monitoring period, and is not eligible for ECU issuance.



4 Validation and Verification Body Approval

4.1 Eligibility Criteria

4.1.1 VVBs must demonstrate the following qualifications and skills to be eligible for approval by Equitable Earth:

- 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 17029, ISO 14065, and ISO 14064-3 accreditations for at least sector 14 (AFOLU sector) from an accreditation body that is a Multilateral Recognition Arrangement (MLA) signatory member of the Global Accreditation Cooperation Incorporated¹⁷ (GACI) (e.g., ANAB, DAkkS, NABCB, ema). VVBs must submit proof of accreditation renewal once it expires.
- 3) **Track record and competence:** VVBs must have practical experience in the validation and verification of activities related to GHG removal and/or reduction, ecology, remote sensing, anthropology, community-based projects, and sustainable development. VVBs must provide evidence of their prior engagements with other entities in the relevant sectoral scope (e.g., ARR, REDD) to demonstrate experience.
- 4) **Language proficiency:** All team members involved in validation or verification must be proficient in English.
- 5) **Judicial record:** VVBs must not be involved in any ongoing judicial proceedings related to malpractice, fraud, or any other conduct incompatible with their responsibilities as independent validation and verification bodies.
- 6) **Impartiality:** VVBs must have a publicly available impartiality policy.

¹⁷ As of January 1, 2026, the International Accreditation Forum (IAF) and the International Laboratory Accreditation Cooperation (ILAC) merged into a single organisation called the Global Accreditation Cooperation Incorporated (GACI). According to the GACI [website](#), “accreditations issued under the IAF MLA or ILAC MRA prior to this date will continue to be recognised for a defined transition period”.



4.2 VVB Approval Process

First contact

- 4.2.1 VVBs may contact Equitable Earth via the contact form on the Equitable Earth [website](#).
- 4.2.2 Equitable Earth reviews the contact form and may schedule an introductory call with the VVB. Based on the outcome of the call and an initial screening of the VVB's eligibility, in line with the *Eligibility Criteria* section, Equitable Earth sends a form for the VVB to submit an application.

Application

- 4.2.3 VVBs must complete the application form for Equitable Earth to evaluate the VVB's conformance to the criteria outlined in the *Eligibility Criteria* section.
- 4.2.4 Equitable Earth reviews the completed application form and notifies the VVB of the outcome of the review.

Screening

- 4.2.5 VVBs must complete a Third-Party Screening Questionnaire for Equitable Earth to evaluate the VVB's conformance to the criteria and procedures set out in the Anti-Fraud Policy.

Training and Test

- 4.2.6 Equitable Earth provides structured training on all topics relevant to validation or verification. Modules include, but are not limited to:
 - 1) **Programme Manual and Standard:** In-depth training on the requirements, procedures, and criteria of the Programme Manual and the Equitable Earth Standard. This also includes provisions on the validation and verification procedures, as well as the templates and documentation to be assessed by the VVB.
 - 2) **Methodology:** In-depth training on each methodology developed under the Equitable Earth Programme, including eligibility criteria, pillar-specific requirements, MRV procedures, and quantification methods



- 3) **Certification Platform, Reporting, and Documentation:** In-depth training on the Equitable Earth Certification Platform, documentation practices, including data collection, record keeping, and reporting requirements.

Equitable Earth may deliver training via either live sessions or recorded content.

- 4.2.7 Lead auditors must follow the training to be able to perform validation and/or verification under the Equitable Earth Programme.
- 4.2.8 Lead auditors must take knowledge tests to verify their understanding of the Equitable Earth Programme. All auditors must pass the knowledge test to perform validation and/or verification.
 - 4.2.8.1 Lead auditors must obtain a minimum score of 80% on each test to be fully approved.
 - 4.2.8.2 Lead auditors may take each test as many times as needed.
- 4.2.9 Lead auditors must renew their qualification at least every three years. If the lead auditor has completed at least two audits under the Equitable Earth Programme within the 12 months preceding the three-year deadline, the qualification may be renewed for an additional year for the relevant audit scope(s). After this period, lead auditors must retake and pass the relevant knowledge test(s) to renew their qualification for an additional three years. This may include retaking one or more trainings, in full or in part.

 The content of the knowledge test and its supporting tools remain at the discretion of Equitable Earth.

Onboarding

- 4.2.10 Equitable Earth and the VVB must sign a VVB Agreement to set the general terms of the collaboration between the two parties.
 - 4.2.10.1 Equitable Earth must notify VVBs anytime a new version of the Validation and Verification Procedure is released. This may lead to amendments to the VVB Agreement.
 - 4.2.10.2 Equitable Earth reserves the right to request amendments to the VVB Agreement at its discretion.



- 4.2.10.3 In cases of local or responsible offices seeking approval on behalf of a central office, the VVB Agreement must be signed with the central office or the entity holding ISO accreditation from a GACI MLA-signatory member.

Final Approval


- 4.2.11 Equitable Earth lists the VVB on the Equitable Earth [website](#) once the VVB Agreement is signed and the invoice is paid.
- 4.2.12 VVBs are classified into one of three statuses:
- 1) **Pending:** VVBs currently undergoing the approval process, either for initial approval or re-approval.
 - 2) **Active:** VVBs approved to perform validation and/or verification services under the Equitable Earth Programme for the specific scope set out on the website.
 - 3) **Suspended:** VVBs that were previously approved but for which Equitable Earth has suspended approval.

 The list of approved VVBs is available on the Equitable Earth [website](#).

Communication

- 4.2.13 Equitable Earth can be contacted at secretariat@eq-earth.com for any inquiries, technical issues, or concerns related to validation and verification.
- 4.2.14 Equitable Earth schedules regular meetings or webinars with the VVB pool to facilitate information sharing, address questions, and provide information on Programme and methodology updates.

Continuous Learning

 Equitable Earth 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.



- 4.2.15 Equitable Earth may provide refresher courses and training sessions as needed. These sessions are offered after each major revision to the Programme Manual, Equitable Earth Standard, and/or the methodology that the VVB has been trained on.
- 4.2.16 When notifying the VVB of an upcoming refresher course or training session, Equitable Earth must specify any attendance requirements and the conditions for maintaining eligibility following the course or training.



5 Validation and Verification Body Oversight

5.1 VVB Performance Evaluation

Equitable Earth oversees the quality of validation and verification carried out by approved VVBs. This oversight enables continuous improvement and upholds the quality of validations and/or verifications conducted under the Equitable Earth Programme.

Overview

- 5.1.1 Equitable Earth assesses the performance of VVBs by evaluating completed mandates.
- 5.1.2 Equitable Earth evaluates VVBs' conformance to the Validation and Verification Procedure, their effectiveness in assessing a project's adherence to Equitable Earth requirements, and their overall competency in conducting and reporting on validation and/or verification activities.
- 5.1.3 VVBs must provide access to Equitable Earth to all project documentation, data reviewed, and any supporting documents used to issue their final opinion.
- 5.1.4 Equitable Earth must notify VVBs of an upcoming performance evaluation at least 30 days in advance.

Occurrence

- 5.1.5 Equitable Earth performs an in-depth evaluation after the VVB's first validation and/or verification.
- 5.1.6 Equitable Earth performs periodic, in-depth evaluations at least every 18 months to ensure a consistent and ongoing performance assessment.
- 5.1.7 Equitable Earth reserves the right to evaluate VVBs when concerns, notifications, or complaints arise or at its discretion.

Process



Data Collection

- 5.1.8 Equitable Earth sends the VVB a notice for an upcoming performance evaluation, specifying the required documents and data that must be provided. VVBs must provide all evidence to Equitable Earth within 15 working days of receipt of the request.
- 5.1.9 Equitable Earth informs VVBs which completed mandates will be assessed as part of the performance evaluation. VVBs must make the following available to Equitable Earth:
- 1) The final Audit Report
 - 2) A list and CVs of all VVB team members who participated in the validation and/or verification
 - 3) Datasets used during the assessment (including photos, interviews, imagery, scientific references, and others)
 - 4) Assessment records and any additional evidence required by Equitable Earth for the evaluation

Desktop Performance Review

- 5.1.10 Equitable Earth reviews the collected documentation and data to assess the following elements:
- 1) **Audit team:**
 - Technical competence
 - Experience relevant to the project and sectoral scope
 - Independence from the Programme and project
 - 2) **Validation and verification process:**
 - Adherence to the Equitable Earth Validation and Verification Procedure
 - Adherence to ISO 17029, 14065, and 14064-3 principles
 - 3) **Audit Report:**
 - Adherence to the Equitable Earth reporting templates
 - Accuracy of assessments and calculations



- Clarity and comprehensiveness
- Completeness
- Consistency
- Objectivity
- Peer and independent review
- Clarity and relevance of non-conformities

4) **If applicable, behaviour in the field:**

- Cultural sensitivity
- Professionalism
- Effective communication with the project's stakeholders

Stakeholder Interviews

5.1.11 Equitable Earth may conduct interviews with the developer team and selected project stakeholders to evaluate VVB performance, especially on aspects related to VVB behaviour in the field.

Timeline

5.1.12 Upon receipt of all requested documentation, Equitable Earth must conclude the evaluation, including any stakeholder interviews, within 25 working days.

5.1.13 If potential issues are identified that require clarification, Equitable Earth must issue a findings report. The VVB must respond to findings within 10 working days, providing any necessary supporting evidence.

Evaluation Report

5.1.14 Equitable Earth prepares a Performance Evaluation Report containing its observations and conclusions, including any potential findings, concerns, or areas for improvement.

Decision

5.1.15 Equitable Earth issues its decision based on findings from the performance evaluation, as follows:



- 1) **Clearance:** No red flags or unresolved non-conformities with the Validation and Verification Procedure or relevant ISO principles are identified. The VVB is cleared to maintain its active status.
- 2) **Temporary Suspension:** Responses to one or more of the findings raised are insufficient, or insufficiently substantiated by evidence, for Equitable Earth to close them. The VVB's status is changed to "Suspended" until the finding(s) can be closed, resulting in either clearance or permanent suspension.
- 3) **Permanent Suspension:** Red flags or breaches to the Validation and Verification Procedure or relevant ISO principles are confirmed or found without reasonable doubt. Equitable Earth sanctions the VVB and removes the VVB from the VVB pool.

Refer to the [VVB Sanctions](#) section for more details.

5.1.16 Equitable Earth makes all decisions regarding clearance or suspension of VVB approval at its sole discretion.

Public Disclosure

5.1.17 Equitable Earth publishes all Performance Evaluation Reports on the Equitable Earth [website](#).

5.2 Oversight and Witness Assessment

5.2.1 Equitable Earth reserves the right to engage in oversight activities¹⁸ to ensure the quality of validation and verification activities carried out by approved VVBs, as well as to identify potential enhancements to the Equitable Earth requirements, processes, tools, and guidelines.

5.2.2 Equitable Earth may not leverage oversight activities to subject a particular VVB or developer to additional scrutiny or requirements.

5.2.3 When undergoing oversight activities, VVBs must grant access to Equitable Earth to all reviewed project documentation and data.

5.2.4 Equitable Earth must inform the VVB that a validation and/or verification was selected for oversight and witness assessment no later than 5 working days after signing the Audit Mandate.

¹⁸ Equitable Earth oversight and witness assessment involves a thorough examination and assessment of project validation and verification activities to evaluate the performance of the VVB and their audit teams.



- 5.2.5 VVBs must accommodate Equitable Earth’s involvement in activities, including, but not limited to:
- 1) The initial kick-off meeting between the audit team and the developer
 - 2) The project site visit, whether on-site or remote
 - 3) Interactions between the VVB and the developer, as well as stakeholder interviews conducted by the audit team, including via remote channels as deemed appropriate throughout the validation and/or verification process
- 5.2.6 VVBs must provide visibility to Equitable Earth into all discussions related to issues and findings between the VVB and the developer throughout the validation and/or verification process.
- 5.2.7 Equitable Earth may initiate oversight activities in situations including, but not limited to:
- 1) A VVB’s first validation and/or verification of a project under the Equitable Earth Programme
 - 2) A VVB’s first validation and/or verification against a newly introduced methodology or methodology version
 - 3) A validation and/or verification led by a newly-approved lead auditor
 - 4) During any validation and/or verification, when concerns, alerts, or complaints related to either the VVB or the developer arise
- 5.2.8 Equitable Earth must communicate observations to the VVB and issue an overall assessment of the VVB’s performance.
- 5.2.9 If significant performance issues are identified during oversight activities, Equitable Earth may suspend the VVB’s approval, following procedures set out in the VVB Sanctions section.
- 5.2.10 Equitable Earth covers any travel expenses incurred by its staff during oversight activities.

5.3 Quality Reviews

- 5.3.1 Equitable Earth reserves the right to conduct a quality review of a registered Equitable Earth project at any time. Such quality reviews may be initiated if concerns are raised about whether a project conforms to the rules and



requirements of the Programme Manual, Equitable Earth Standard, and/or applied methodology.

5.3.2 Equitable Earth may initiate quality reviews for reasons including, but not limited to:

- 1) A VVB responsible for verifying a registered project discovers a material error or a quality problem in a previous validation or verification.
- 2) The developer identifies a material error or quality issue after the project has been registered and/or ECUs have been issued.
- 3) Equitable Earth uncovers a material error or quality issue during oversight activities.¹⁹
- 4) A stakeholder expresses concerns, supported by evidence, via the grievance mechanism about a registered project's conformance to the Equitable Earth Programme rules.

5.3.3 Equitable Earth must inform the developer and the relevant VVB(s) at the time of initiating a quality review.

5.3.4 Equitable Earth may issue findings to either the developer or the VVB(s) if material non-conformities are found as a result of the quality review.

5.3.4.1 The developer and/or the VVB must provide a written response to the findings within the timelines communicated by Equitable Earth. Corrective action may require updates to project documentation and/or to the validation and verification documentation. The developer and/or the VVB must submit any updated documents to Equitable Earth alongside written responses to the findings.

5.3.4.2 Equitable Earth may suspend the issuance of ECUs to the project during the quality review process.

5.3.4.3 Equitable Earth must publicly disclose the outcome of the quality review on the Equitable Earth Registry.

5.3.5 Equitable Earth may cancel a project on the Registry as a result of a quality review if it is found that the project was approved for registration under Equitable Earth in error, and the project is ineligible for registration or credit issuance. Refer to the [Project Failure](#) section in the Programme Manual for more details.

¹⁹ Refer to the [Oversight and Witness Assessment](#) section for more information.



- 5.3.6 If Equitable Earth determines that the project was erroneously issued ECUs due to the fraudulent conduct, negligence, intentional acts, recklessness, or misrepresentation of the developer, the developer must compensate excess ECUs in line with Equitable Earth's policies.
- 5.3.7 Equitable Earth may temporarily or permanently suspend a VVB's approval if the latter engaged in fraudulent behaviour, negligence, intentional acts, recklessness, or misrepresentation that then formed the basis of a positive validation or verification opinion. Refer to the VVB Sanctions section for more details.

5.4 VVB Sanctions

Suspension of Approval

- 5.4.1 Equitable Earth reserves the right to temporarily or permanently suspend the approval of individual auditors or the contractual relationship with a VVB. Refer to the Grounds section below for more information on potential grounds for suspension.
- 1) **Temporary Suspension:** VVBs or auditors are temporarily suspended from engaging in validation and/or verification. The duration of the suspension is determined at Equitable Earth's sole discretion on a case-by-case basis.
 - 2) **Permanent Suspension:**
 - a) VVBs are removed from Equitable Earth's VVB pool and are not allowed to engage in validation and/or verification for at least two years, unless otherwise determined by Equitable Earth, before seeking reapproval.
 - b) Individual auditors are no longer allowed to engage in validation and/or verification of projects under the Equitable Earth Programme. Equitable Earth assesses auditor suspension on a case-by-case basis to determine whether auditors are allowed to reapply for approval.



Grounds²⁰

- 5.4.2 Equitable Earth may suspend VVBs or auditors on grounds including, but not limited to:
- 1) Unannounced changes to audit teams without prior notice and approval from Equitable Earth
 - 2) Loss of relevant accreditation(s) by the GACI-member accreditation body
 - 3) Breach of applicable legislation(s)
 - 4) Persistent performance issues, such as negligence in the preparation and quality of reports and/or in validation and/or verification techniques
 - 5) Reasonable doubt that the Validation and Verification Procedure is not being followed
 - 6) Reasonable suspicion of or confirmed fraud allegations or deliberately misleading statements leading to a positive validation and/or verification opinion
 - 7) Failure to declare a conflict of interest
- 5.4.3 Equitable Earth automatically and temporarily suspends VVBs or auditors when suspicions of possible suspension grounds arise, until VVBs or auditors are either cleared or permanently suspended. Refer to the [Sanction Resolution](#) section for more details.
- 5.4.4 Equitable Earth notifies VVBs of a temporary suspension, detailing the grounds for suspension.
- 5.4.5 If fraud allegations are confirmed, Equitable Earth reserves the right to take any necessary legal action to address the matter, where applicable.

Sanction Resolution

- 5.4.6 VVBs must submit a root cause analysis (RCA) for Equitable Earth to determine the applicability and severity of the alleged suspension grounds.
- 5.4.7 Equitable Earth reviews the RCA and determines whether suspension remains temporary or becomes permanent.

²⁰ Note that, depending on the grounds for suspension, Equitable Earth may suspend VVBs solely for specific geographic and/or methodology scopes.



- 5.4.8 In the case of a temporary suspension, VVBs must design and implement a Performance Improvement Plan (PIP), detailing how the VVB or auditors will resolve the issues raised and regain active status.
 - 5.4.8.1 VVBs must outline specific actions and timelines for addressing the identified shortcomings.
 - 5.4.8.2 VVBs must submit proof to Equitable Earth that the PIP has been implemented.
- 5.4.9 Equitable Earth may only lift the suspension once all reasonable doubts are cleared.
- 5.4.10 In the case of a permanent suspension, VVBs or auditors may reapply for approval under the Equitable Earth Programme. During the application process, VVBs must demonstrate that all reasons for their previous suspension have been fully addressed and resolved.

Public Disclosure

- 5.4.11 Equitable Earth publicly discloses all VVB suspensions and sanctions on the Equitable Earth [website](#).
- 5.4.12 Equitable Earth does not publicly disclose suspensions of individual auditors.



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