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## Abbreviations

EPL	EcoLance Private Limited
VVB	Validation & Verification Body
GHG	Green House Gases
TL	Team Leader
TR	Technical Reviewer
CL	Clarification Request
CAR	Corrective Action Request
FAR	Forward Action Request
PP	Project Participant

## **1. Purpose**

This documented procedure describes the set of processes to be followed by EPL in carrying out the Validation/Verification activities in a specific sector under specific standards that the VVB operates.

This procedure identifies the steps to be undertaken in order to comply with the accreditation requirements and internal requirements set by the VVB.

## **2. Roles and responsibilities**

The responsibility for the implementation of this documented procedure rests with the Certification Head of the VVB.

The roles, responsibilities and competences of team members involved in the validation and/or verification functions are described in the corresponding job descriptions/competency requirements.

## **3. Process/Steps involved**

The Validation/Verification process shall deploy a method for reaching reliable and reproducible validation/verification conclusions and is based on sufficient and appropriate objective evidence.

The steps involved in this process are explained as below:

### **3.1 Impartiality**

The Validation/Verification process shall be conducted impartially and not influenced by other parties or interests. The VV team shall confirm whether each one of the members has any conflict of interest with the project or the client. The team shall not have any familiarity risks associated with the client or the project activity. The VVB shall ensure that review and decision making of the work shall be done by a member/s who are not part of the assessment.

### **3.2 Competence**

The VV team selected for the project should have the required knowledge, skills and training to carry out the VV process. This competency shall be as per the defined competency requirements/job descriptions of the VV team comprising of team leader, validators, verifiers, technical experts and reviewers.

The VV team shall ensure that any confidential information and documentation provided by the client shall be safeguarded and not inappropriately disclosed.

### 3.3 Project Planning and Communication

The Team Leader shall initiate the process of planning once a signed contract is available from the client to carry out the VV activities. The TL shall inform the client or responsible party in case of any changes to the members of the verification or validation team with respect to contract review stage. This communication shall consist of providing sufficient background information of the team change with sufficient notice for any objections to the appointment of a team member to be made.

The TL shall organize the document review based on the preliminary documents received from the client and conduct a completeness check. He/she needs to prepare a list of documents to be required from the client and discuss with the team on the proposed dates for on-site/ off site visit.

The Validation/Verification plan shall include the following, which needs to be approved by the TL.

- objectives and scope of validation/verification.
- identification of the validation/verification team members and their roles and responsibilities in the team (e.g. team leader, observer);
- confirm the timing and access arrangements with the client
- evidence-gathering plan or sampling plan
- specified requirements

In addition to the above the Team Leader shall conduct strategic and risk analysis as per the guideline “ EPL/GL/01 – Strategic /Risk analysis guidelines “ at the planning stage of the validation/verification activities and document the same in the validation/verification report.

The TL shall communicate the proposed dates of on-site visit/ remote assessment with the client. TL shall send the VV plan and Sampling Plan if applicable to the client at least one week in advance to the proposed date of site visit/ remote interviews. The communication shall include the presence of observers, accreditation assessors, or trainee validator/verifier if any during the validation/verification assessment. In case there is a change in the VV plan and Sampling Plan, VVB shall communicate the same to the client at least 3 days in advance.

### 3.4 On-Site/ Remote Assessment

The TL shall be part of on-site / off site assessment or interviews. In additional to the normal assessment activities - shall assure and/or perform the following activities:

- Conduct an Opening meeting with the client and their representatives before the start of the on-site assessment. In the opening meeting, the TL should cover the following points.
  - Inform the purpose of on-site assessment
  - Give a brief background of the VVB and the audit team
  - Provide reference to the standards/guidelines on which the assessment is to be conducted
  - Discuss the agenda as per the Audit and Sampling Plan
  - Discuss briefly on the outcome of the Validation/ Verification process and the steps thereafter
  - Explain the various types of findings that could be raised as a result of the audit (CAR, CL & FAR)
  - Set the activities to be done in the stipulated audit period
  
- Conduct the Closing meeting after the completion of assessment. In this meeting the TL should discuss clearly the findings made during the assessment clearly classifying CAR, CL & FARs. The timeline after the on-site/ remote assessment also needs to be discussed with the PP.
- Ensure the signed participant list including all people interviewed during on-site assessment or maintain attendance list of participants during remote assessment;
- Ensure to check and verify all project related documentation and collect evidences in line with requirements of ISO 14064-1/2 or Verra.
- Document all the information/documents reviewed during the assessment in order to be able to transfer this information to the draft report;
- Ensuring its traceability through the data/information management process, any further analysis and calculation.
- identification of misstatements and consideration of their materiality;
- assessment of conformity with specified requirements, taking into account the validation/ verification programme. Discuss all findings from the audit with the PP in the closing meeting;
- Confirmation on the next project planning activities or update it, if necessary.

After the on-site/ off site assessment the project team shall prepare the Final List of Findings in the form of CLs and CARs and submit to the client. The client shall address the CLs and CARs raised adequately and the audit team shall close the issues raised and prepare draft validation/verification report for technical review. Timeframe and duration of validation/verification activity can be referred from EPL/FR/15.

The review shall be carried out by the appointed Technical reviewer who has not been involved in the validation/ verification execution. The TR shall confirm that the validation/verification activities have been completed in accordance with the agreement and the programme, sufficiency and appropriateness of evidence to support the decision and whether significant findings have been identified, resolved, and documented. The reviewer shall use the TR checklist to indicate comments against the documents reviewed and submit to TL. The TL shall address the comments raised by TR and submit for approval. Upon closure of Technical review process, the TL shall

submit the final validation/verification report/statement to Certification Head to make the decision on whether or not to confirm the claim.

### **Remote Assessments during emergency or pandemic situations**

In the event that a physical site inspection could not be conducted due to security, or life threatening reason, or a pandemic situation, the Validation/ Verification team shall conduct an audit using the below mentioned means and shall indicate and justify the same in the Validation or Verification Report.

In case of situations where on-site assessments are not possible due to pandemic or any other emergency situation, the audit team needs to conduct the remote assessments following the guidance provided by the respective accreditation bodies/ schemes. The audit team shall employ alternative means of assessments and shall demonstrate and justify in the validation/ verification report these alternative means are credible and sufficient for the purpose of validation or verification. These alternatives means of assessment shall also ensure to provide a desired level of assurance.

The duration of the remote assessments when compared to the on-site assessment may differ since there is no physical inspection or visit by the audit team. The time period specified for the remote assessment must take into account of all the aspects that would be covered in a normal on-site visit except for the physical site inspections. The audit team shall collect and review the required data and documents before the remote inspection.

The remote assessments shall be conducted by the Validation/Verification teams by means of teleconference or video conferencing or web based meetings or use any of the available platforms of Microsoft or Google, or any other means for interaction. The TL shall communicate the means of conducting the remote assessment clearly to the clients and send the necessary communication. The proceedings of the remote assessment shall be properly documented by the audit team. VV teams shall verify evidence such as photographs or video recordings or satellite images or any other relevant documents that might be useful.

### **3.5 Report/ Statement**

The TL along with the team shall prepare and submit the draft VV report for Technical review. The TR shall assess the report together with the complete set of documents as per the TR checklist.

The VV report shall take into account the following aspects during the VV process.

1. the client organization, where validation/verification is being carried out, and its management system, operating environment, geographic location, etc;
2. the susceptibility of any parameter included in the claim to generate a material misstatement, even if there is a control system implemented;
3. the level of assurance to be achieved and the corresponding evidence-gathering used in the validation/verification process;
4. perception of interested parties;

5. misleading claims or misuse of marks by the client (At present the VVB does not have rules governing the use of its marks that it authorizes its clients to use);
6. risk control and opportunities for improvement

The VVB shall issue a validation or verification statement based on the conclusion of validation or verification findings and report. The VVB shall conclude whether or not the GHG assertion is free from material discrepancy, and whether the verification or validation activities provide the desired level of assurance.

The final validation/verification statement and report shall be approved by the Certification Head/Director of EPL and shall be communicated to client on the outcome of the validation/verification process.

The validation or verification body shall consider appropriate action if facts that could materially affect the validation or verification statement are discovered by the client, responsible party, or GHG programme after the issuance of the validation or verification statement, including the following:

- a) determining if the facts have been adequately disclosed in the GHG assertion;
- b) considering if the validation or verification statement requires revision;
- c) discussing the matter with the client, responsible party, or GHG programme (as appropriate).

If the validation or verification statement requires revision, the validation or verification body shall implement processes to issue a revised validation or verification report and issue a revised validation or verification statement which specifically addresses the reason for the revision. The validation/verification body may also communicate to other interested parties the fact that reliance of the original statement can now be compromised given the new facts or information. Unless otherwise specified in the programme, the validation/verification body shall provide, upon request, the status of a given validation/verification statement.

#### **4. Reference documents**

- a. Job descriptions/ Competency requirements
- b. VV Plan
- c. Participant list
- d. VV report
- e. VV statement
- f. TR checklist
- g. Guideline- strategic/risk analysis
- h. Timeline Frame.

**5. Revision History**

26/10/2021	Version 1: Initial adoption of the procedure
31/05/2022	Version 2: Revision as per comments from SLAB