

EPL/PR/3 Validation & Verification/Certification Process

Table of Contents

1. Purpose.....	3
2. Roles and responsibilities	3
3. Process/Steps involved.....	3
3.1 Impartiality	4
3.2 Competence.....	4
3.3 Project Planning and Communication.....	5
3.4 On-Site/ Remote Assessment.....	5
3.5 Technical Review	7
3.6 Final Report/ Statement.....	8
4. Reference documents.....	9
5. Revision History	10

EPL/PR/3 Validation & Verification/Certification Process

Abbreviations

A6.4	Article 6.4 of Paris Agreement
CAR	Corrective Action Request
CL	Clarification Request
CH	Certification Head
DOE	Designated Operational Entity
EPL	EcoLance Private Limited
FAR	Forward Action Request
GHG	Green House Gases
MR	Monitoring Report
PA	Project Activity
PDD	Project Design Document
PoA	Programme of Activity
PP	Project Participant
QM	Quality Manager
SB	Supervisory Body
TL	Team Leader
TR	Technical Reviewer
VVB	Validation & Verification Body
VVS	Validation & Verification Standard

ECOLANCE PRIVATE LIMITED

EPL/PR/3 Validation & Verification/Certification Process

1. Purpose

This documented procedure describes the set of processes to be followed by EPL in carrying out the validation and/or verification/certification activities in a specific sector under in accordance with validation and verification standard, and other relevant decisions of the Supervisory Body/Accreditation Body and also EPL procedures.

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

2. Roles and responsibilities

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

The roles, responsibilities and competences of team members involved in the validation and/or verification/certification functions are described in the respective 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. EPL follows a risk-based approach to ensure that the risks associated with providing competent, consistent and impartial validation and/or verification/certification are taken into account.

The risks could include the following:

- a) Objectives of the validation/verification and the VVS-P and VVS-PoA requirements
- b) Competence, consistency and real as well as perceived impartiality
- c) Legal, regulatory and liability issues
- d) Client organization for which validation and/or verification/certification service is being provided and its management system, operating environment, geographic location, among other factors
- e) Susceptibility of any parameter included in the information to be validated and verified to generate a material misstatement, even if there is a control system implemented
- f) Level of assurance to be achieved in the verification/certification process and the corresponding evidence-gathering used in the validation and/or verification/certification process
- g) Risk control and opportunities for improvement

The steps involved in the VV process are explained as below:

EPL/PR/3 Validation & Verification/Certification Process

3.1 Impartiality

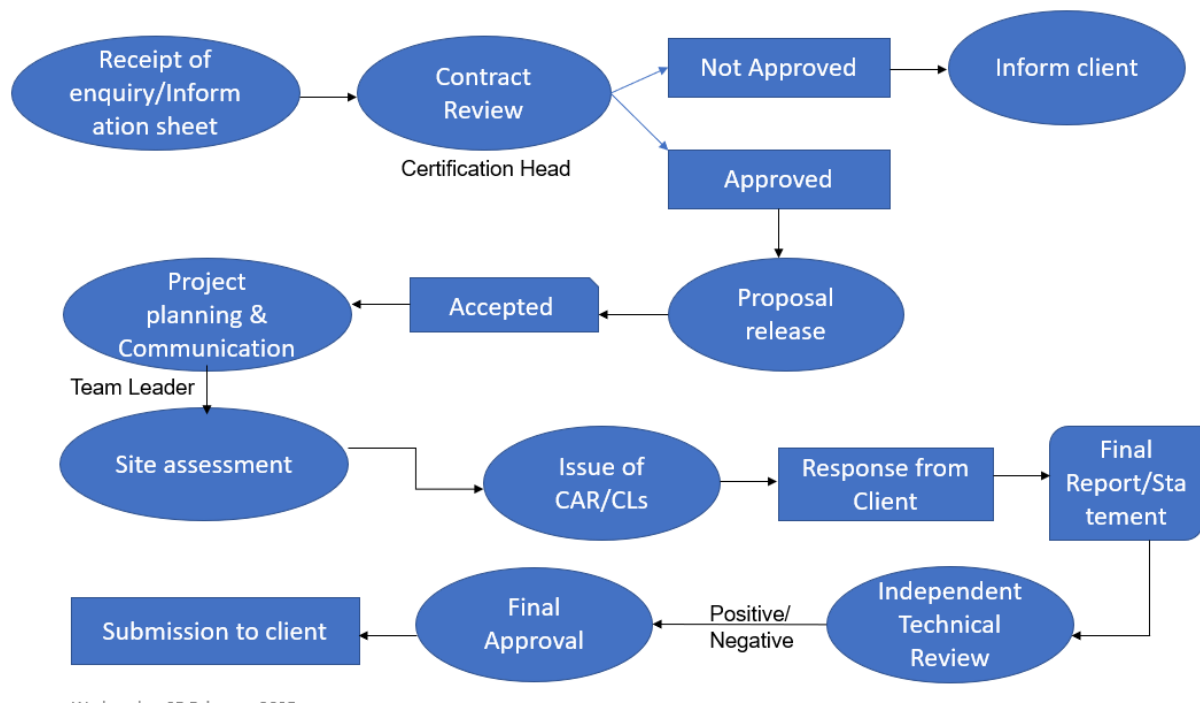
The Validation/Verification process shall be conducted impartially and not influenced by other parties or interests. The VV team shall confirm whether each one of the members has any conflict of interest with the project or the client. The team shall not have any familiarity risks associated with the client or the project activity. The VVB/DOE 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.

The VV process has been given in the flow chart below:



EPL/PR/3 Validation & Verification/Certification Process

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 CH 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.
- Level of assurance
- Materiality threshold
- Client/company details to be audited
- Identification of the validation/verification team members and their roles and responsibilities in the team (e.g. team leader, Trainee validator/verifier etc);
- Timing and access arrangements with the client
- Evidence-gathering plan or sampling plan
- Specified requirements

In addition to the above the TL shall conduct strategic and risk analysis as per the guideline EPL/GL/01 – “Strategic /Risk analysis guideline” at the planning stage of the validation/verification activities and document the same in the in the quality plan – EPL/TMP/8 before issuing the VV plan to the client.

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 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 and/or the team member(s) qualified in the technical area(s) of the A6.4 project shall be part of on-site / off site assessment or interviews. In the case of site visits to multiple sites, the TL is required to visit one or more sites, as appropriate.

EPL/PR/3 Validation & Verification/Certification Process

In addition 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/DOE 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 A6.4/ISO 14064-1/2/GS4GG/GCC/ 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.

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

EPL/PR/3 Validation & Verification/Certification Process

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 assessments¹ 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 Technical Review

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 and the review comments from the validation/verification reports.

The Technical review shall be carried out by the appointed Technical reviewer or a team which is independent of the validation/ verification team and process. The main technical reviewer shall coordinate with the rest of the technical review team, in case if more than one person is involved. The main technical reviewer shall assure that the A6.4/ standard's requirements are followed in general. The TR team member covering a relevant TA shall give specific input regarding the appropriateness of the reports regarding the technical issues of the specific TA. The communication between TR team and audit team will be done by the main TR unless there is a clear delegation of responsibilities to another TR member.

The TR team shall confirm that the validation/verification activities have been completed in accordance with the agreement and the programme, sufficiency and appropriateness of evidence

¹ For A6.4 projects, Appendix 1 -Guidance on remote inspection as an alternative means to an on-site inspection, under VVS-P/ VVS-PoA shall be followed.

EPL/PR/3 Validation & Verification/Certification Process

to support the decision and whether significant findings have been identified, resolved, and documented.

The following documents shall be delivered to TR team for conducting the technical review of validation/verification process:

- PDD/ PoA-DD/ CPA-DD/ MR
- Draft Validation/Verification report with all the findings closed
- Calculation spreadsheets of emission reductions
- Calculation spreadsheet of financial analysis (if applicable)
- Sampling calculations (if applicable)
- Host Country Approval (in case of validation if applicable)
- Local Stakeholder Consultation documents
- Any other documents relevant

The review team may use the TR checklist or can also include comments in the project documents or validation/verification reports, and communicate them to TL. The TL and the team shall address the comments raised by TR and submit for approval.

The roles, responsibilities and competences of each person involved in the technical review process are described in EPL/PR/5/4.

3.6 Final Validation/Verification Report/ Statement

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

After the completion of TR process, the final documents as well as the complete VV process shall be independently reviewed by the Certification Head. In cases where the Certification Head is part of the VV team, then Quality Manager shall review the process and documents independently before final submission to the client. This independent review process shall not be performed by the person who is/was part of VV process.

EPL/PR/3 Validation & Verification/Certification Process

The VVB/DOE shall issue a validation or verification/certification opinion and report based on the conclusion of the technical review process ensuring that all applicable Article 6.4 validation or verification/certification requirements have been met. The final validation or verification/certification opinion and report shall be approved by the Director/s of EPL.

In case of information received on incompleteness or request for review raised by the A6.4 Supervisory Body after the submission of the final A6.4 Validation/verification reports for PA/PoAs, the TL shall be informed accordingly. The TL shall carry out the revisions of the documents and submit the same for review by the TR team. After a thorough review of the documents, the CH shall submit the documents to A6.4 Supervisory Body.

The reference to the VVC standards, procedures and forms have been provided under *EPL/WI/02*

In case of GHG assertions, the VVB/DOE shall issue a validation or verification statement based on the conclusion of validation or verification findings and report. The VVB/DOE 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 /Director/s 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 or specific 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 specific 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. Competency requirements (EPL/PR/5/1-EPL/PR/5/5)
- b. VV Plan (EPL/FR/1)
- c. Participant list (EPL/FR/2)
- d. VV report

EPL/PR/3 Validation & Verification/Certification Process

- e. VV statement
- f. TR checklist (EPL/FR/12)
- g. Guideline- strategic/risk analysis (EPL/GL/1)
- h. A6.4 VVS-P, VVS-PoA
- i. EPL-PR-20: Procedure for A6.4 registration and issuance
- j. EPL-PR-21: Other VVC processes
- k. EPL-WI-02: A6.4 Forms and documents

5. Revision History

26/10/2021	Version 1: Initial adoption of the procedure
31/05/2022	Version 2: Revision as per comments from SLAB
02/10/2022	Version 3: Inclusion of quality plan as per the NCs raised by SLAB during initial assessment.
01/11/2024	Version 4: Revision as per NC raised from SLAB
11/12/2024	Version 5: Revision in line with A6.4 standard requirements
02/01/2025	Version 6: Editorial changes
20/05/2025	Version 7: Revision to address desk review comments as per A6.4