



D7 REPORT: APPENDIX 1: CERTIFICATION BODY ACCREDITATION MINIMUM REQUIREMENTS

ACTION A.5

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APPENDIX 1: CERTIFICATION BODY ACCREDITATION MINIMUM REQUIREMENTS

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INTRODUCTION

This appendix describes the minimum accreditation requirements required to the certification bodies that intend to perform the certification and monitoring activities of the carbon farming projects.

1. CERTIFICATION PROCESS

The scope of the certification process is to ensure:

- correct quantification of carbon removal units,
- applied carbon farming practices,
- leakage,
- existence of permanence.

On the CB website shall be available an application form to apply for an offer request and a carbon removal regulation. Such regulation shall be in compliance with the requirements of the carbon farming certification scheme and this appendix.

The certification activity is composed of three phases:

- Documental review;
- On-site assessment/visit;
- Independent technical review.

1.1 APPOINT OF THE CERTIFICATION TEAM

A competent team shall be appointed by the CB in order to perform the certification activities.

The audit team shall conduct a documental review and subsequently an on-site visit.

Both the desk review team and the on-site visit team shall be communicated to the operator/project participants before performing the certification activities.

1.2 DESK REVIEW AND AUDIT PLAN

An audit plan shall be submitted to the client before the on-site visit, at least one week before the date of the on site visit and containing:

- the date of the on-site visit;
- the elements to be checked;
- the time schedule of the elements checked;
- the start time of the visit and the time of closing the assessment activities;
- the name of the auditors appointed for the certification assessment;
- sites sampled to be visited (just in case of more than one site to be checked).

About sites sampling, at least 2/3 of the sites shall be visited on site and the ones chosen shall be in connection at least to:

- the different type of carbon farming practice applied;
- the number of carbon removal units (CO₂ tons).

In case of different types of carbon farming practices applied for different sites, the certification activities shall assure that each type of carbon farming removal has been checked.

The sampling of the sites to be visited shall always take into account the amount of credits declared to be generated by that site.

The project description documents that the operator shall submit to the CB and be evaluated during the documental review shall include at least:

- o project title, completion date of the project, project participants (for group of organization);
- o start date of carbon farming application and duration (expected operational lifetime of the project activity, start date and duration of period);
- o baseline scenario description;
- o additionality description;
- o project description (i.e. location, activity performed, hectares);
- o project boundary;
- o carbon farming practice/s applied;
- o technologies/measures applied (at t₀ and at the end of the project);
- o calculation performed and estimation of CO₂ tons generated, expressed as total amount for the project period and as annual

- estimation of carbon removal units removal, GHG leakage emissions (if any), CO₂ emissions related to displacement (if any);
- o evaluation of the risk of release into the atmosphere of the carbon stored;
- o description of any carbon leakage and any activity displacement;

The documental review team has the possibility to ask further documents if needed and the operator shall provide all the further documents required by the CB.

During the documental review the following elements shall be assessed:

- baseline;
- eligibility criteria – additionality;
- carbon removal units calculations;
- carbon farming practice applied.

If baseline and/or additionality criteria are not compliant with this scheme and/or the carbon farming practice is not in compliance with this scheme, the project shall be rejected and the certification process shall be closed with the release of the documental review report reporting the reason(s) for the closing of the certification activities.

Before sending the negative opinion to the operator, the documental review report together with the project description document shall undergo to an independent technical review.

The independent technical review is performed by another qualified auditor, under contract with the CB.

In case of negative opinion at this stage, the operator shall pay the cost of the documental review reported inside the offer without any refund.

At the end of the documental review a report shall be delivered to the operator containing any findings resulting from the assessment.

1.3 CERTIFICATION ON-SITE VISIT



The people that performed the documental review could be not the same that perform the on site visit but at least one member of the team that performed the documental review shall be part of the on-site visit team.

During the on-site visit the following aspects shall be checked:

- project boundaries and sites included in the assessment;
- available data for the calculation (data source and reperibility, methods/instruments used for their collection, data collection procedure in place);
- presence and implementation of mitigation procedures in order to avoid risk of failure and mistakes both in data used for calculation and in calculation performed;
- the carbon removal activity risks being released back into the atmosphere due to natural or anthropogenic events, so grade of permanence of the credits generated;
- The methodology applied and carbon removal units calculations, calculation performed and final outcome of the carbon removal units with particular reference to the quantification of the carbon contained into pools interested by the project at the time zero " t_0 " and at the time " t_x ";
- Carbon farming practice applied in compliance with the once reported in paragraph 3.2 of the carbon farming certification scheme;
- Indirect CO₂ emissions leakage estimated, if any;

The collection of information shall be performed through effective interviewing, listening, observing and reviewing documents, records and data.

It shall be verified the accuracy of collected information, made an evaluation of the sufficiency and appropriateness of gathered evidence to support certification or monitoring findings and conclusions.

A data sampling can be applied during the audit activities. Sampling criteria applied shall be described and justified inside the certification on-site report. Sampling criteria adopted can be one of the ones described inside CDM-EB-69 – Guidelines for sampling and surveys for CDM project activities and programme of activities.

At the end of the certification on-site visit, an audit report shall be released to the operator/project participants containing any non conformities (NC) and/or



improvement actions. All the findings, except for the improvement actions that can be verified during the subsequent monitoring activities, shall be checked and closed by the audit team according to the requirements reported in paragraph 4.

1.4 CONTENT OF THE CERTIFICATION REPORT

The certification audit report is the report coming out as output after the on site visit. It shall contain at least the following information:

- (a) name of the team members with their roles played inside the team, specifying who has conducted the on site visit;
- (b) name of the Independent technical reviewer;
- (c) dates of the documental review and on site visit with the corresponding man/days dedicated;
- (d) A summary of the certification process and its conclusions;
- (e) A brief description of the carbon storage project activities, the carbon farming practice applied and the methodology used for carbon farming storage removal with the carbon farming storage credits generated, starting date and finishing date of the crediting period;
- (f) - Findings from the assessment, according to the type of findings reported in paragraph 3, and their corresponding resolution or reason for not-closure;
- (g) A certification opinion;
- (h) A list of interviewees, documents reviewed, sampling approaches used by the CB and outline of on-site inspections. Where the CB applied a sampling approach to the on-site inspection, the CB shall include a description of how the sample size was determined and how the field check was carried out and so data sampling criteria applied;
- (i) Information on quality control within the team and in the certification process;
- (l) Date of the finalization of the certification audit report and signature by the team leader.

1.5 CERTIFICATION INDEPENDENT TECHNICAL REVIEW



After the positive closure of the findings, the following documents are going under an independent technical review performed by another competent auditor:

- contract review and contract signed;
- documental review audit report;
- on-site visit audit plan;
- on-site visit report;
- project description document (final one after NCs closures);

The personnel that perform the independent technical review shall be different from the ones that has performed the certification activities.

1.6 DECISION MAKING

After the positive outcome of the independent technical review of the certification process, a certificate is released to the operator/project participants.

A certificate shall be approved and issued only if the technical review has established that all applicable carbon farming storage certification requirements have been met.

A final certificate and report with the certification opinion shall be approved and issued by a member of the CB's management.

The CB shall include an estimation of the amount of the Carbon removal units generated by the selected practices.

In case of positive outcome, the CB shall notify the operator/project participants of the certification outcome. The notification to the project participants shall include:

- A confirmation of certification and date of submission of the certification report as part of the request for registration of the proposed carbon farming storage project activity to the registry;
- A positive certification opinion in its certification report if the CB determines that the proposed carbon farming storage project activity complies with the applicable rules and requirements of this certification scheme;
- The certificate;

In case of negative outcome, the CB shall not issue any certificate to the operator/project participants. The operator/project participants shall receive just the certification report containing the negative opinion and the reasons connected to it. The notification to the project participants shall include:

- An explanation of reasons for non-acceptance if the proposed carbon farming storage project activity, as documented, is determined not to fulfil the requirements for certification;
- A negative certification opinion in its certification report explaining the reason for its opinion if the CB determines that the proposed carbon farming storage project activity CBs not fulfil the applicable rules and requirements of this certification scheme.

The CB outcome shall include:

- (a) A summary of the certification method and process used and the certification criteria applied;
- (b) A description of project components or issues not covered by the certification process;
- (c) A summary of the certification conclusions;
- (d) A statement on the certification of carbon removal units;
- (e) A statement on whether the proposed carbon farming storage project activity meets the applicable rules and requirements of this certification scheme.

2. MONITORING ACTIVITY

The scope of the monitoring process is to check on annual basis that the practice declared in the first year are effectively implemented and are aligned with what reported in the monitoring plan previously certified, and, to confirm at the end of project duration, that the carbon farming removal previously forecast inside the certified and registered project have been effectively generated.

The monitoring activity is composed of three phases:

- Documental review;
- On-site assessment/visit;



- Independent technical review.

2.1 DESK REVIEW AND AUDIT PLAN

An audit plan shall be submitted to the operator/project participants before the on-site visit, at least one week before the date of the on site visit and containing:

- the date of the on site visit;
- the elements to be checked;
- the time schedule of the elements checked;
- the start time of the visit and the time of closing the assessment activities;
- the name of the auditors appointed for the certification assessment;
- sites sampled to be visited (just in case of more than one site to be checked).

About sites sampling, at least 2/3 of the sites must be visited on site and the ones chosen shall be in connection to:

1. the different type of carbon farming removal practice applied;
2. the number of carbon removal credits generated.

In case of different types of carbon farming removal applied for different sites, the monitoring activities shall assure that each type of carbon farming removal applied has been checked.

The choice of the sites visited shall always take into account the amount of credits declared to be generated by that site.

The documents that the operator/project participants shall submit to the CB and be evaluated during the documental review are:

1. project document previously certified/registered;
2. annual monitoring report which shall include:
 - o version number of this monitoring report, completion date of this monitoring report, monitoring period number;
 - o duration of this monitoring period;
 - o Applied methodologies, description of any deviation from the project document choices and reasons for this deviation;
 - o Amount of carbon removal units achieved/estimated by the project activity in this monitoring period;

- Amount of carbon removal units previously estimated for this monitoring period in the carbon farming storage project document;
- Post-registration changes (i.e. Temporary deviations from the registered monitoring plan, applied methodologies, standardized baselines, corrections, changes to the start date of the crediting period);
- Description of monitoring system (Data and parameters adopted, data and parameters monitored)
- Carbon farming storage practices applied, if supplementary to the previous one;
- The methodology applied and Carbon removal units calculations, calculation performed and final outcome with particular reference to the quantification of the carbon contained into pools interested by the project at the time zero "t₀" and at the time "t_x";
- At the end of the project, comparison of CO₂ tons removals achieved at "t_x" in comparison with those at "t₀" in the registered project document;
- Description of any carbon leakage;
- Monitoring plan previously certified and information about permanent changes to the registered monitoring plan, or permanent deviation of monitoring from the applied methodologies, standardized baselines, or other methodological regulatory documents, changes to project document;

The documental review team has the possibility to ask further documents if needed and the operator/project participants shall provide all the further documents required by the CB.

In case of negative opinion by the CB at this stage, before sending the negative opinion to the operator/project participants, the documental review report together with the registered project description document and monitoring report shall undergo to an independent technical review.

In case of negative opinion at this stage, the operator/project participants shall pay the cost of the documental review reported inside the offer.



At the end of the documental review, a documental review report shall be delivered to the operator/project participants containing any findings coming from the desk assessment.

2.2 APPOINT OF THE MONITORING TEAM

A competent team shall be appointed by the CB in order to perform the monitoring activities.

The audit team shall conduct a documental review and subsequently an on-site visit.

Both the desk review team and the on-site visit team shall be communicated to the operator/project participants before performing the monitoring activities.

2.3 MONITORING ON-SITE VISIT

The people that performed the documental review could be not the same that perform the on site visit but at least one member of the team that performed the documental review shall be part of the on-site visit team.

During the on-site visit the following elements shall be checked:

- project boundaries and sites included in the assessment are the same declared inside the project certified (confirm that the boundary of the project activity geographically delineates exclusively the project activity under the control of the project participants);
- An assessment of the implementation and operation of the registered practice as per the registered project or any approved revised ones and compliance of the project implementation with the registered project document;
- available data for the calculation (data source, data quality, methods/instruments used for their collection, data collection procedure in place, monitoring results are consistently recorded as per the approved frequency);
- Quality assurance and quality control procedures have been applied in accordance with the registered monitoring plan;
- Interviews with relevant personnel to determine whether the operational and data collection procedures are implemented in accordance with the registered monitoring plan;



- If data and variables provided in the monitoring report are different from that stated, check consequences of this change (i.e. it may cause an increase in the estimates of net anthropogenic Carbon removal units in the current monitoring period or is highly likely to increase the estimates in the future monitoring periods);
- the applied standardized baselines and the other applied methodological regulatory documents should be controlled whether the registered monitoring plan is in accordance with the applied methodologies,
- the monitoring of parameters related to CO₂ tons removed in the project document shall be implemented in accordance with the monitoring plan;
- risks of CO₂ removal released into the atmosphere due to natural or anthropogenic events shall be evaluated and the permanence of the generated credits shall be graded;
- the methodology applied and Carbon removal units calculation;
- calculations made in determining the CO₂ at "t₀" and Carbon removal units at "t_x";
- monitoring reports should be published on the EU register website in a consecutive manner, together with the previous monitoring reports;
- Carbon farming practice applied in compliance with the once reported in paragraph 3.2 of the carbon farming certification scheme;
- Indirect CO₂ emissions leakage calculated for the reference monitoring period, if any;

In case of an incomplete set of data for the monitoring period (i.e. parameters were not monitored in accordance with the registered monitoring plan) the most conservative values approach should be applied or alternative monitoring arrangements shall be proposed.

Data sampling criteria adopted can be one of the ones described inside CDM-EB-69 – Guidelines for sampling and surveys for CDM project activities and programme of activities.

The information provided in the monitoring report shall be cross-checked with other sources such as plant logbooks, inventories, purchase records and laboratory analysis.



The calculations of project CO₂ emissions or Carbon removal units, and leakage CO₂ emissions shall be carried out in accordance with the formulae and methods described in this scheme;

Any assumptions used in emission or removal calculations shall be justified.

At the end of the monitoring on site visit, an audit report has to be released to the operator/project participants containing any non conformities and/or improvement actions. All the findings, with the exception of the improvement actions that can be verified during the subsequent monitoring, shall be closed by the audit team according to the requirements reported in paragraph 3 of this appendix.

A data sampling can be applied during the audit activities. Description of the site sampling criteria together with data sampling criteria must be reported inside the monitoring report. Sampling criteria adopted can be one of the ones described inside CDM-EB-69 – Guidelines for sampling and surveys for CDM project activities and programme of activities.

If any issue related to the project design, including those attributable to the lack of on-site inspection at previous monitoring, is identified at the monitoring, the CB that detected the issue shall rectify it and communicate it to the Registry in order to amend the project document published.

2.4 CONTENT OF THE MONITORING AUDIT REPORT

The CB shall include in its monitoring audit report:

- Starting date and finishing date of the monitoring audit, specifying part related to documental review and part connected to the on site visit, with referring number of man/days dedicated to each of the two activities;
- A summary of the monitoring process, the scope of monitoring and its conclusion;
- Names of the team members, with their roles played inside the team;
- a description of the on-site inspection(s) conducted specifying which site(s) has/have been visited and why (in case of sampling, specifying the sampling method applied and reasons for the visited site choice) and their locations;



- a description of how it applied the methods/procedures for the purpose of monitoring specified in the registered carbon farming removal project activities;
- a brief description of the carbon farming practices applied in each site visited;
- a brief description of the implementation status and actual operation of the registered carbon farming project activity;
- The information (data and variables) provided in the monitoring report that is different from that stated in the registered project document or any approved revised project document, and has caused an increase in the estimates of net anthropogenic Carbon removal in the current monitoring period or is highly likely to increase the estimates in the future monitoring periods;
- An opinion on the cause of any increase in the actual Carbon removal achieved by the registered carbon farming project activity in the current monitoring period that was reported in monitoring report;
- a confirmation of the compliance of the project implementation with the registered project document, or, differently, any deviation or the proposed or actual changes in the implementation or operation of the project activity comply with the relevant requirements;
- a confirmation that monitoring periods have been consecutive;
- a confirmation that monitoring reports have been published on the EU Registry website in a consecutive manner, that is, when a monitoring report has been published for a monitoring period;
- a confirmation that monitoring reports for the previous monitoring periods have been published;
- an opinion on whether the registered monitoring plan is in accordance with the applied methodologies, the applied standardized baselines and the other applied methodological regulatory documents;
- a statement whether the calibration of the measuring equipment that has an impact on the claimed net anthropogenic CO₂ is conducted at the frequency specified in the applied methodologies, the applied standardized baselines, the



other applied methodological regulatory documents or the registered monitoring plan or with the specifications of the international standards;

- A description of how the CB cross-checked reported data;
- A confirmation that appropriate methods and formulae for calculating baseline net, project CO₂ emissions or actual net Carbon removal units and leakage CO₂ emissions have been followed;
- An indication of whether a complete set of data for the monitoring period was not available because activity levels or non-activity parameters were not monitored in accordance with the registered monitoring plan, and if so, whether the most conservative values approach was applied or alternative monitoring arrangements were proposed;
- An opinion on whether assumptions, emission factors and default values that were applied in the calculations have been justified;
- A confirmation that the first day in which carbon farming credits are being claimed has been correctly specified, where applicable;
- Findings from the assessment, according to the type of findings reported in paragraph 3 of this appendix, explicitly split among desk review and on site assessment, and their corresponding resolution or reason for not-closure;
- A statement on the net anthropogenic CO₂ achieved during the assessed monitoring period by the carbon farming storage project activity (just in case of positive opinion issued);
- A request for issuance of carbon farming storage credits shall relate to the carbon farming storage credits certified (just in case of positive opinion issued);
- A description of the reasons associated to the negative opinion issued (just in case of negative opinion).

2.5 MONITORING INDEPENDENT TECHNICAL REVIEW

After the positive closure of the findings, the following documents are going under an independent technical review performed by another auditor:



- contract review and contract signed;
- documental review audit report;
- on-site visit audit plan;
- on-site visit report;
- monitoring report (final one after findings closures);
- monitoring plan coming from project certified;
- registered project document;

The personnel that perform the independent technical review shall be different from the ones that has perform the monitoring activities.

2.6 DECISION MAKING

After the outcome of the independent technical review of the monitoring process a monitoring opinion is release to the operator/project participants.

A positive outcome and report with the monitoring certificate shall be approved and issued only if the independent technical review has established that all applicable carbon farming storage monitoring requirements have been met.

In case any corrective action request (CAR) has not been effectively closed, a negative opinion has to be issued to the operator/project participants and the issuance of the carbon farming removal shall cease. In case of negative opinion during the monitoring process CB shall not submit the request for issuance of carbon farming removal.

In this case both the negative outcome and the monitoring report shall contain the reasons for the negative outcome of the monitoring activities. monitoring

A final monitoring outcome, monitoring report shall be approved and issued by a member of the CB's management.

The CB shall notify the operator/project participants of the monitoring outcome monitoring.

In case the monitoring report is changing the situation audited during the certification phase, CB shall issue a new certificate with updated information.

3. AUDIT TEAM COMPOSITION



CB shall establish, document, implement and maintain a procedure for the selection of members of certification and monitoring/certification teams and members of technical review teams according to the requirements of this paragraph.

The team of the certification (first audit) activities must be composed at least by a person qualified as Team Leader and at least one member of the certification team must be qualified in the technical area(s) of the carbon removal project activity to be checked.

The team of the monitoring (subsequent to the first audit) activities must be composed at least by a person qualified as Team Leader and at least one member of the monitoring team must be qualified in the technical area(s) of the carbon removal project activity to be checked.

The competence requested for the team member roles are reported inside chapter 7.

The team could be one-person team if the person fulfil all the qualifications requirements requested.

The CB shall ensure, in addition to compliance with team competence requirements, that at least one member of the technical review team is qualified in the technical area(s) of the carbon removal project activity to be certified or monitored.

The certification team shall also include expertise in environmental, health and safety financial matters.

For each certification or monitoring activity to be conducted, the CB shall ensure that:

(a) Each member of the certification or monitoring team and each member of the technical review team informs the CB, prior to accepting the assignment, about any known existing, former or envisaged link to the CB project activity to be certified or monitored;



(b) All members of the certification or monitoring team and all members of the technical review team have no conflict of interest with respect to the CB project activity to be certified or monitored.

A CB shall have formal rules and/or contractual conditions to ensure that each member of the certification or monitoring team and each member of the technical review team acts in an impartial and independent manner.

In selecting members of a certification or monitoring team, the CB shall consider and document the following aspects:

- (a) Complexity of the CB project activity;
- (b) Risks associated with the project activity;
- (c) Technological and regulatory aspects;
- (d) Size and location of the facility;
- (e) Type and amount of field work necessary for the certification or monitoring process.

In advance of the certification/monitoring, the CB shall provide the Project Participants (PPs) the names and tasks of the certification/monitoring team members and sufficient background information to allow the PPs to object to the appointment of any particular member(s), with sufficient justification, and for the CB to reconstitute the team in response to any valid objection.

4. NON CONFORMITIES

The findings that the audit team could issue to the operator/project participants are of three types:

- Corrective action request (CAR);
- Clarification Request (CL);
- Improvement Actions (IA).

The CB shall guarantee that the issues are accurately identified, formulated, discussed and concluded in the certification and monitoring report.



The CB shall raise a CAR if one of the following situations occur:

- (a) Non-compliance with the registered monitoring plan, the applied baselines the applied methodologies or the other applied methodological regulatory documents is found in monitoring and reporting and has not been sufficiently documented by the operator/project participants, or if the evidence provided to prove conformity is not enough;
- (b) Modifications to the implementation, operation and monitoring of the registered carbon farming removal project activity have not been sufficiently documented by the operator/project participants;
- (c) Mistakes have been made in applying assumptions, data or calculations of Carbon removal units that will impact the quantity of removals, quantification of the carbon contained into project pools at the time zero "t₀" and at the time "t_x";
- (d) Issues identified in an IA during the project certification to be verified during the monitoring or the previous monitoring(s) have not been taken into account by the operator/project participants and not adequate reasons have been identified by the operator/project participants in order not to apply the improvement action.

The CB shall raise a CL if information is insufficient or not clear enough to determine whether the applicable carbon farming rules and requirements have been met.

The CB shall raise an IA during project certification and monitoring activities in case there are any actions that don't affect the compliance to the requirements but that could be opportunities for improvements (i.e. if the monitoring and reporting require attention and/or adjustment for the next monitoring period, upgrades with new calibration instruments more efficient...).

The CB shall resolve or "close out" all CARs and CLs only if the operator/project participants rectify the project document or the monitoring report, or provides additional explanations or evidence that satisfy the CB's concerns.

The CB shall report on all CARs, CLs and IAs in its certification or monitoring report. This reporting shall explain the issue raised, the responses provided by the operator/project participants, the means of certification or monitoring of such responses and references to any resulting changes in the project document or monitoring report or supporting annexes.



All the CARs and CLs shall be closed out in order to be able to issue the positive outcome and the certificate.

5. TECHNICAL AREAS AND ACCREDITATION SCOPE

The technical areas associated to this certification scheme are the carbon farming practice. They constitute the accreditation scope for which the CB shall be accredited in order to perform the certification activities.

The carbon farming practices are the ones reported inside the table of paragraph 3.2 of the carbon farming certification scheme.

6. CRITERIA FOR THE DEFINITION OF TIME REQUESTED FOR CERTIFICATION

The operator/project participants shall also find inside the offer within the costs for the certification or monitoring activity the number of man/days required.

6.1 PROJECT CERTIFICATION AND MONITORING MAN/DAYS CRITERIA

The costs related to the certification or monitoring activities shall be at least comprehensive of documental review, audit planning, on-site visit, reporting, independent technical review and travel time. The offer shall contain the total amount of man/days required and the amount of man/days split for each part of the certification or monitoring activities (documental review, audit planning etc.). The cost of the issuance of the certificate shall be reported apart of the total amount of the costs related to the project certification/monitoring activities. The man/day rate shall be declared inside the offer.

Any other additional costs for any other extra activities or specific requests related to the nature of the project (i.e. cost of interpreter) shall be specified and justified inside the offer.

The certification/monitoring man/days can be different according to the following elements:

- Area extension;



- Number of best practices applied;
- Location of the facility(ies) (difficulties connected to reach the place of the on site visit or different locations very distant each other).

7. HUMAN RESOURCES AND COMPETENCE

7.1 PERSONNEL QUALIFICATION REQUIREMENTS

The CB shall have in place written procedure to define the competence requested for any role played by the certification/monitoring team members, for contract review personnel, management personnel, for independent technical reviewer and technical experts and maintain these procedures updated.

The procedure shall contain competence criteria and competence requirements according to this scheme reporting the qualification of personnel for all functions in certification and/or certification/monitoring activities and in all technical area(s) in which the CB intends to operate (i.e. validator, verifier, technical expert, independent technical reviewer, contract reviewer and management personnel). The procedure shall ensure that records of evaluation-demonstration-qualification process are retained.

The demonstration of the personnel competences shall be provided through the curriculum vitae detailing educational background, knowledge and skills acquired, work experience done. Within the curriculum Vitae for the roles related to the certification/monitoring activities (such as validator, verifier, team leader, technical expert) is also requested the submission of some monitoring reports, certification reports of certification/monitoring activities in which the person has been involved.

A CB shall have sufficient resources with the needed competence relating to the type, range and volume of estimated/planned workload for each technical area in which the CB intends to operate or operates and for which the CB has applied for accreditation or has been accredited.

The management personnel as well as the contract review personnel of a CB shall be internal resources, instead the CB could have contractualized external personnel or outsourcing for the roles of Team Leader, validator/verifier, technical expert and independent technical reviewer.



A CB shall evaluate, on annual basis, if the resources required to perform its certification and/or certification/monitoring functions are enough, taking into account the necessary competence related to the technical area(s), geographical locations of carbon farming project activities, past performance of its certification and/or certification /monitoring functions, and expected volume of its certification and/or certification /monitoring activities for the future. The evaluation performed and its results shall be documented.

The CB shall maintain the responsibility of the personnel who perform the certification (first certification) and monitoring activities, independently they are internal or external resources.

The CB shall establish, document, implement and maintain a procedure for the recruitment of personnel in order to ensure they meet competence requirements reported in this Accreditation Scheme.

As per staff functions connected to the certification and monitoring process, the contract reviewer and management personnel shall at least has performed a training course on the carbon farming storage CB procedures and have experience in contract review for other carbon reduction or removal standards. The contract review must be performed by internal personnel.

The roles played by team members inside a certification or monitoring team are: Team Leader, Validator, Verifier and a Technical expert.

In each technical area for which a CB has applied for accreditation or has been accredited, the CB shall have:

- (a) At least one person qualified in the technical area who will participate in the certification or monitoring team (validator, verifier, team leader or technical expert);
- (b) At least one person qualified in the technical area who will participate in the technical review team (technical reviewer or technical expert).

In order to be accredited or maintain the accreditation in a specific technical area, the CB shall have at least one person qualified as technical expert in that technical area.

For being qualified as Team Leader, validator and/or verifier a person must fulfil at least the following requirements:

Table A – Team Leader, validator, verifier requirements

Role	Education, knowledge and skills required	Work experience required	Training courses
Team Leader	<ul style="list-style-type: none"> - Fulfil all the knowledge and skills of a validator/verifier; - Ability to lead and manage human resources and working in team; - Capacity to plan activities and implement it respecting the time schedule, focusing on most relevant matters; - Capacity to manage and lead all the stages of the certification/monitoring process, representing the team in communications with the CBs client; - Understanding the certification or monitoring process, leading the team to reach conclusions on all aspects of the certification or monitoring and 	<p>3 years of work experience in certification/monitoring activities related to the carbon removal projects;</p> <p>At least 3 certification/monitoring activities performed in the role of Team Leader, of which at least 1 certification and 1 monitoring.</p>	<p>Training course on carbon farming removal techniques/methodologies</p> <p>Training course on CB carbon farming removal scheme procedures.</p>

	<p>complete the certification or monitoring opinion and report;</p> <ul style="list-style-type: none"> - Ability to prevent and resolve conflicts. 		
Validator (First certification)	<p>Data, information and system auditing techniques and methodologies;</p> <p>Risk assessment techniques and methodologies;</p> <p>Data and information sampling techniques and methodologies;</p> <p>Application of the concepts of materiality and level of assurance;</p> <p>Capacity to collect information through effective interviewing, listening, observing and reviewing documents, records and data;</p> <p>Capacity to:</p> <ul style="list-style-type: none"> -verify the accuracy of collected information, -evaluate the sufficiency and appropriateness of gathered evidence to support certification 	<p>3 years of work experience in certification activities related to the carbon removal projects</p> <p>At least 3 certification activities performed in the role of validator</p>	<p>Training course on carbon farming removal techniques/methodologies</p> <p>Training course on CB carbon farming removal scheme procedures</p>

	<p>findings and conclusions;</p> <p>-prepare certification opinions and reports.</p>		
<p>Verifier (Monitoring activities)</p>	<p>Data, information and system auditing techniques and methodologies;</p> <p>Risk assessment techniques and methodologies;</p> <p>Data and information sampling techniques and methodologies;</p> <p>Application of the concepts of materiality and level of assurance;</p> <p>Capacity to collect information through effective interviewing, listening, observing and reviewing documents, records and data;</p> <p>Capacity to:</p> <p>-verify the accuracy of collected information,</p> <p>-evaluate the sufficiency and appropriateness of gathered evidence to support monitoring</p>	<p>3 years of work experience in monitoring activities related to the carbon removal projects</p> <p>At least 3 monitoring activities performed in the role of verifier</p>	<p>Training course on carbon farming removal techniques/methodologies</p> <p>Training course on CB carbon farming removal scheme procedures</p>

	<p>activities findings and conclusions;</p> <p>- prepare monitoring opinions and reports.</p>		
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A technical expert is a person that is qualified in one or more specific technical areas since he/she has specific knowledge and skills in technical, methodological aspects connected to such technical areas.

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Inside the following table there are reported the competences requested in order to be qualified as technical expert for each type of technical area connected to the eligible carbon farming removal practices:

Table B – Technical expert requirements

Carbon farming removal practices	Education, knowledge and skills required	Work experience required	Training courses
Afforestation /Reforestation	<p>Bachelor degree in forestry, natural sciences, biology and master or ph.d. in forestry or post-degree course in forestry;</p> <p>-Quantification of carbon stocks and change in carbon stocks in biomass of trees and shrubs, dead wood and litter, and soil organic carbon;</p> <p>- CO2 emissions attributable to the displacement (shift)</p>	<p>3 years work experience in forestry techniques;</p> <p>Participation as team member at least in 3 certification/monitoring activities performed in GHG emission removal standards</p>	<p>CB carbon farming storage removal procedures</p> <p>GHG emission removal training courses</p> <p>Certification/monitoring GHG emission removal training courses</p>

	<p>of pre-project agricultural activities;</p> <ul style="list-style-type: none"> - Definition and identification of degraded and degrading lands. 		
Agriculture	<p>Bachelor degree in Agriculture;</p> <ul style="list-style-type: none"> - Agricultural operations and its main GHG emission sources; - Use of fossil fuels and electricity in agricultural operations and methods to quantify their use and corresponding GHG emissions; - GHG emissions from the production and application of synthetic and organic fertilizers, urea, dolomite and limestone; - Field burning of biomass and GHG emissions; - Carbon stocks in the soil and land management practices; - GHG emissions attributable to the displacement (shift) 	<p>3 years work experience in agricultural field;</p> <p>Participation as team member at least in 3 certification/monitoring activities performed in GHG emission removal standards</p>	<p>CB carbon farming storage removal procedures</p> <p>GHG emission removal training courses</p> <p>Certification/monitoring GHG emission removal training courses</p>

	<p>of pre-project agricultural activities;</p> <ul style="list-style-type: none"> - Definition and identification of degraded and degrading lands in the context of GHG project activities. <p>MANURE:</p> <ul style="list-style-type: none"> - Biomass decay under aerobic and anaerobic conditions and the production of biogas; - Types of manure, their composition, characterization parameters and impact of composition on decay rates and GHG emissions; - Types of livestock, dietary factors and their impact on manure generation; - Use of decay models and standard GHG emission factors in the estimation of GHG emissions from manure management systems. 		
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Table C - Certification and monitoring technical knowledge

Knowledge area	Certification and/or monitoring technical knowledge
<p>Additionality assessment and baseline establishment</p>	<ul style="list-style-type: none"> - Additionality assessment and baseline establishment in carbon farming storage methodologies; - Project evaluation and investment decision theory; - NPV (Net Present Value) and IRR (Internal Rate of Return) rules of investment appraisal; - Investment under uncertainty and sensitivity analysis; - Establishment of baseline scenarios based on various approaches, such as historical emissions, monitored data, benchmarking, top performers in similar activities, available technologies, most attractive alternative technology and standard values.
<p>Carbon Removal Units accounting and monitoring</p>	<ul style="list-style-type: none"> - Definition of project boundaries, gases and emission sources; - Direct measurement of CO₂ emissions using flow meters and gas analysis; or Indirect evaluation of CO₂ emissions: - Use of GHG standard emission factors based on energy content and service level; <ul style="list-style-type: none"> • Combustion of solid, liquid and gaseous fuels and approaches to evaluating CO₂ emissions from fuel combustion; • Evaluation of CO₂ emissions from heat and power generation by means of CO₂ emission factors and quantification of energy use; • Evaluation of power grid GHG emission factors based on power plant dispatch analysis; • Use of mass and energy balances in the evaluation of CO₂ emissions; • Metrology and the measurement of physical properties; • Quality control of measurements, including the concepts of measurement range,

	<p>measurement uncertainty (accuracy, precision and bias) and meter calibration;</p> <ul style="list-style-type: none"> • Statistical treatment of data, surveys and sampling methods.
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The independent technical reviewer is performed by a team that is qualified as Team Leader and also as technical expert in the specific technical area(s) of the project. If those required competences are satisfied by a single person, the independent technical review could be performed just by one person.

A certification or a monitoring team, even if it's composed of one individual or by more people, shall collectively have all knowledge and skills required in this scheme, and the capacity to apply such knowledge and skills to conduct a certification or a monitoring.

The certification or the monitoring team shall collectively have the skills to communicate effectively with the CB's client. In the team shall be the presence of at least one individual that is able to speak the client's language; in case nobody of the team members speaks client's language, an interpreter/translator must be present. The interpreter/translator must be engaged by the CB.

A certification or monitoring team shall collectively have the following knowledge:

- Technical¹ and methodological aspects related to the carbon storage removal project activity to be validated/verified, including the technical processes and technologies, project design and the technical area(s) relevant to the project activity;
- Baseline, additionality aspects and monitoring methodology(ies) applied, including the baseline scenario, project boundary, project scenario, calculation of carbon removal units emission removals, environmental impact and monitoring requirements, measurement techniques, calibration and uncertainty in the measurement of the applicable parameters, and impact of failure of monitoring equipment on the measurement of emission removals, data sampling methods;

¹ Certification and monitoring technical knowledge are reported in table C



— Regional aspects and applicable rules and requirements of the Country(ies) of the project activity.

The CB shall maintain records of all the recruitments, evaluations, qualifications, experience, professional status, affiliations and any consultancy services that the personnel have provided. The CB shall maintain these records also for external personnel.

7.2 MONITORING AND MAINTENANCE OF THE QUALIFICATIONS

A CB shall establish, document, implement and maintain a procedure for monitoring the performance of its certification and/or monitoring personnel to ensure appropriate performance and that their competence is maintained.

In order to maintain the qualifications achieved, each auditor has to be assessed both on desk review and on site audit and on independent technical review activity (if performed) at least once every three years (evaluation on the job activities), by another competent personnel with same qualification for which the person is evaluated.

Anyway the monitoring methods and their frequency should depend on the type, range and volume of work performed by different personnel and the level of importance of their activities. So that, some personnel to whom is assigned a lot of certification/monitoring activities must undergo on higher frequency of monitoring involving different monitoring methods instead of personnel to whom is assigned few certification/monitoring activities.

An on the job evaluation must be foreseen also for staff roles involved in certification/monitoring process, such as contract reviewer qualification and management personnel.

The CB shall have in place a monitoring plan of qualification personnel in order to guarantee that every three years all its personnel is checked through both a desk review and on site visit.

In particular, each auditor must undergo on an on-the-job performance evaluation for his/her first certification or monitoring/certification conducted after the qualification of the person in order to confirm his/her competence.



The performance monitoring process, apart the on-site observation, could also include review of certification/monitoring reports, interviews and/or feedback from stakeholders.

The CB shall define, implement and maintain procedure in order to assure any corrective action against any failure detected during the auditors certification/monitoring activities.

The CB shall evaluate, at least once every three years, the adequacy of its competence criteria and requirements taking into account the performance of certification and/or monitoring team members coming from monitoring activities and feedback by internal audits.

The CB shall maintain records of all the monitoring activities performed. Monitoring activities are applied also to external personnel.

7.3 PERSONNEL TRAINING COURSES

The CB shall have in place procedures to define the training courses needed in order to qualify technical expert and other personnel involved in certification and monitoring process activities and maintain updated the knowledge of its personnel.

In order to achieve this goal, the CB shall maintain a training plan updated annually.

The training plan must be aligned to the knowledge and skills required at paragraph 7.1.

In order to identify the training needs, the CB must also take into account the outcomes of the evaluation-qualification process, the performance monitoring in actual certification and/or monitoring/certification activities and new technical and regulatory needs.

The CB shall evaluate the effectiveness of the training provided and maintain records pertaining to the trainings provided, including: qualification of the trainer(s), content, modalities and duration.

7.4 EXTERNAL PERSONNEL

A CB may use external individuals in order to supplement its internal resources. The external personnel could be self-employed, part of a one-person company or employed by any other company, as validators, verifiers, technical experts, team leaders and technical reviewers.

In such cases, the CB shall define, document, implement and maintain a written procedure for engaging external individuals.

The external personnel operate as a common member of a certification or monitoring team or technical review team, under the supervision of the CB.

One-person team may be constituted by an external individual.

The procedure shall foresee that:

- (a) The CB has established a written contract with the external individual or a three party contract with the external individual and the company for which he/she works, if the person is an employee in a company;
- (b) The CB is fully responsible for any work carried out by an external individual;
- (c) The CB has in place with the external individual a written agreement in which is stated that he/she shall comply with all CB's applicable policies and procedures, including on confidentiality and impartiality/independence. In order to avoid any conflict of interest, the agreement shall explicitly require the external individual to notify the CB of any existing or prior association with any project participants of the carbon farming removal project activity he/she may be assigned to validate or verify as well as actual or potential involvement in identification, development or financing of CB project activities.
- (d) The external individual has been under training of the CB's procedures for certification or monitoring functions, he is maintained up-to-dated about any new release and undergoes to CB training courses organized in connection to the topics of this scheme.

To external personnel are applicable the same competence, evaluation, monitoring of performance, maintenance of competence, training requirements applicable to internal personnel and defined inside this scheme.

7.5 OUTSOURCING

A CB may outsource the certification and monitoring/certification activities, with the exclusion of the contract review activity and independent technical review.

If a CB outsources the functions referred to ones reported above, the CB shall be sure that the outsourced entity CBs not sub-contract this function.

In case the CB has in aim to outsource one or more functions, it shall establish, document, implement and maintain a written procedure for outsourcing.

The CB shall outsource functions only to legal entities that comply with applicable national laws.

The procedure referred to outsourcing shall contain the following elements:

- (a) Full CB responsibility for all activities outsourced to outsourced entities;
- (b) Presence of a contract in place with any outsourced entity, ensuring that the outsourced entity and its personnel:
 - (i) Performs certification and/or monitoring activities, as applicable, in accordance with all applicable rules and requirements of this scheme;
 - (ii) Complies with all applicable requirements in this scheme and those of the CB's own policies and procedures, including, but not limited to, the provisions related to impartiality and confidentiality.

8. CERTIFICATION BODY'S MANAGEMENT

8.1 MANAGEMENT STRUCTURE

A CB shall have a management structure that has overall responsibility for the performance and implementation of the CB's functions, including quality assurance procedures and final decision-making on first certification and/or monitoring activities (periodical audits subsequent to the first certification).

A CB shall document its structure, showing lines of authority, responsibilities and allocation of functions stemming from the top management. It shall include the management personnel, first certification and monitoring activities personnel, other personnel involved in certification activities and any operational or supervisory committees.



A CB shall document the names, qualifications, experience and terms of reference of the top management personnel and other management personnel responsible for the CB's first certification and/or monitoring functions.

A CB shall establish, document, implement and maintain a procedure for the allocation of responsibility within the organization, and make it publicly available.

8.2 Management functions

A CB's management shall manage all first certification and/or resources whom perform the monitoring activities and:

- (a) Determine the human resource requirements;
- (b) Evaluate and demonstrate competence of personnel, qualify them, and select members of technical review teams;
- (c) Approve contract reviews;
- (d) Maintain the competence of its first certification and/or monitoring activities personnel;
- (e) Supervise the implementation of first certification and/or monitoring activities procedures;
- (f) Make a final decision on first certification and/or monitoring opinions and reports;
- (g) Manage all activities related to the safeguarding of the impartiality of CB functions;
- (h) Establish, implement and maintain a quality management system.

A CB's top management shall have overall authority and responsibility for the following functions:

- (a) Formulation and development of policy matters relating to the operations of the CB;
- (b) Establishment of a quality management system in line with policies formulated;
- (c) Documentation of policies and procedures and their implementation;



- (d) Supervision and monitoring of implementation of policies and procedures;
- (e) Supervision of finances, administrative matters and dealing with contractual matters and arrangements;
- (f) Final decisions on first certification and/or monitoring activities;
- (g) Decisions relating to disputes and complaints;
- (h) For providing adequate and competent human resources for first certification and/or monitoring functions.

A CB shall establish, document, implement and maintain a procedure for the appointment, terms of reference and operation of any operational or supervisory committees that are involved in its policy making or operational functions of first certification and/or monitoring activities.

9. SAFEGUARDING IMPARTIALITY

9.1 GENERAL

The CB shall ensure its integrity at all times in its first certification and monitoring activities, and shall work in a credible, independent, non-discriminatory and transparent manner.

The CB shall act impartially and avoid any conflict of interest that may compromise its ability to make impartial decisions.

The CB shall ensure that there are no constraints that might influence its judgement or endanger its independence of judgement in relation to its first certification and/or monitoring activities, inter alia, by having sufficient human resources, either through internal or external resources, and financial resources and stability.

If the CB is part of a larger organization, it shall ensure that no conflict of interest exists between its first certification and/or monitoring functions and the functions of other parts of the organization.

If the CB has related bodies, the CB shall ensure that no conflict of interest exists between its first certification and/or monitoring functions and the functions of the related bodies.



The CB shall ensure that it and its personnel (internal and external) have no relationship that creates threats to its impartiality.

A relationship that threatens the impartiality of the CB can be based on ownership, governance, management, personnel, shared resources, finances, contracts, marketing and payment of a sales commission or other inducement for the referral of new clients, etc.

9.2 SAFEGUARDING IMPARTIALITY AT THE POLICY LEVEL

The CB shall establish, document and implement a policy on safeguarding impartiality, demonstrating its understanding of the possible influence that can be exerted on it as an organization and/or on its personnel when performing its first certification and/or monitoring functions, and stressing its commitment to fully address that issue.

The CB shall ensure that its policy on safeguarding impartiality is understood and implemented at all levels of the organization.

The CB shall ensure its impartiality at the policy level, inter alia, by:

- (a) Having the top management's commitment to safeguarding impartiality in the CB's first certification and/or monitoring functions as evidenced through a defined institutional structure and impartiality policy and procedures, appropriate implementation of such policy and procedures and operation and conduct of its activities;
- (b) Having a statement that describes its understanding of the necessity of impartiality in first certification and/or monitoring functions, how it manages conflict of interest and how it ensures the objectivity of first certification and/or monitoring functions;
- (c) Taking action to respond to any threats to its impartiality arising from the actions of other parts of the organization, persons outside of the organization, outsourced entities, related bodies or other bodies or organizations;
- (d) Maintaining a professional environment and culture in the organization that supports behaviour of all personnel that is consistent with impartiality.

The CB shall make publicly available its policy for safeguarding impartiality. The CB shall put this policy on its website.



9.3 SAFEGUARDING IMPARTIALITY AT THE ORGANIZATION LEVEL

A CB shall have a documented structure that safeguards impartiality of its operations.

The CB shall have a committee that safeguards the CB's impartiality in its first certification and/or monitoring functions and ensures that the policy on safeguarding impartiality and related procedures and other systems are effectively implemented (an impartiality committee).

The impartiality committee shall:

- (a) Be independent from all first certification and monitoring operations of the CB, and shall report directly to the CB's top management;
- (b) Have in its composition the participation of key interested parties with a balanced representation of each of them. The participation of key interested parties in an independent committee may include representatives from academic organizations, civil society, industry associations, and local/provincial/national government entities;
- (c) Have a chairman who shall be a person independent from and external to the CB;
- (d) Have documented terms of reference. This committee shall meet regularly, at least once a year, and a complete record of its proceedings shall be maintained;
- (e) Approve the conflict of interest analysis and the mitigation measures described in the subsequent paragraphs below as well as monitor and review the implementation of the systems to safeguard the CB's impartiality (conflict of interest analysis, procedures and mitigation strategies and actions);
- (f) Have access to all first certification and/or monitoring activities files or records and be able to review them, if needed. This committee need not intervene in or review each first certification or monitoring activities, but may need to review them in order to fulfil its mandate.

In cases where the impartiality committee identifies issues through the monitoring or review of the implementation of the CB's systems to safeguard impartiality, it shall report the instance to the CB's top management. If the top management CBs



not follow the advice of the impartiality committee, this committee shall have the right to report the instance to the Accreditation Body.

The CB shall enable an accreditation assessment team or EC members, upon request, to observe meetings of the impartiality committee, as part of the CB's accreditation process.

9.4 SAFEGUARDING IMPARTIALITY AT THE OPERATIONAL LEVEL

9.4.1 - Analysis of threats against impartiality

The CB shall establish, document, implement and maintain a procedure for analysing potential threats against impartiality.

The procedure referred to in paragraph above shall require the CB to carry out a conflict of interest analysis at least once a year and whenever a significant change occurs in the CB activities, such as changes in the organizational structure or of the legal status and mergers with or acquisitions of other organizations.

The conflict of interest analysis shall include, but not be limited to, the following risks:

- (a) Source of revenue – risks from a client paying for the first certification or monitoring work. This risk is significant when the CB has numerous contracts with the same client;
- (b) Self-interest – risks from a person or an organization acting in its own interest, for example financial self-interest;
- (c) Self-review – risks from a person or an organization reviewing its own work; assessing the first certification or monitoring activities of a client to whom the CB or its related bodies provided consultancy would be a self-review risk;
- (d) Familiarity (or trust) – risks from a person or an organization being too familiar or trusting of another person instead of seeking validation or verification/certification evidence is a familiarity risk;
- (e) Intimidation – risks from a person or an organization having a perception of being coerced openly or secretly, such as a risk to be replaced or reported to a supervisor.



In the conflict of interest analysis, the following activities of the CB or its related bodies, but not limited to those activities, shall be considered as threats to impartiality:

- (a) Identification, development and/or financing of CB project activities;
- (b) Consultancy related to CB project activities;
- (c) Providing training on CB project activities and other related topics;
- (d) Marketing and tie-up promotion with CB consultancy/financing organizations;
- (e) Offering/payment of commissions or other inducements for promotion or new business;
- (f) Laboratory testing and calibration for CB project activities;
- (g) Use of personnel for the first certification and/or monitoring activities of a CB project activity who were previously associated with the CB project participants in their personal capacity or otherwise for any activity such as development, consultancy, training, etc.;
- (h) Other organizational considerations such as performance targets in financial terms or in terms of a specific number of CB project activities to be validated and/or verified during a period of time.

While carrying out the conflict of interest analysis, the CB shall:

- (a) Evaluate sources of income and assess whether financial or other commercial factors compromise impartiality;
- (b) Identify and document its actual/proposed involvement in CB activities other than first certification and/or monitoring activities and carry out and document an analysis of actual and potential risk to impartiality;
- (c) Identify and document all related bodies and identify actual/potential risks to impartiality, including potential conflicts arising from any such relationships;
- (d) Disclose and document, in a transparent and comprehensive manner, the following information, as a minimum: the general types of activities carried out by the CB, its parent organization, outsourced entities, related bodies, and personnel. The disclosure and documentation shall be detailed for all organizations and

personnel listed above with regard to activities related to CB project activities, including development, financing, consultation and training;

(e) Clearly define the functions of its related bodies and their relationships with the CB when describing its organizational structure. This should cover all relationships, such as:

- (i) Relationships based on common ownership and governance, personnel;
- (ii) Shared resources, finances, and contracts;
- (iii) Marketing and payment of commission or other inducement for bringing in business or the referral of new clients, etc.

9.4.2 – Mitigation of threats against impartiality

The CB shall establish, document, implement and maintain a procedure for the mitigation of threats against its impartiality.

This procedure shall describe which mitigation strategies and actions are to be taken and how they will be implemented, and shall include the review of the mitigation strategies and actions whenever a change in the conflict of interest analysis has occurred. The mitigation actions may be through, inter alia:

- (a) Prohibitions – certain defined activities shall not be carried out;
- (b) Restrictions – certain defined activities may be carried out, but in a restricted manner with clearly defined control points to ensure mitigation;
- (c) Disclosures.

This procedure shall ensure the following, at a minimum:

(a) The CB shall not conduct the first certification and/or monitoring activities of a carbon storage project activity if the CB, a parent organization, an outsourced entity or a related body has been engaged in any function that has been identified as a threat to impartiality, relating to the carbon storage project activity;

(b) The CB and the outsourced entities to which the CB has outsourced one or more functions shall not have any direct relationship with the CB's clients and the project participants of the carbon storage project activities under first certification



and/or monitoring activities other than first certification and/or monitoring activities and third party conformity assessments;

(c) The CB shall not outsource any function to an outsourced entity that is engaged in the development, consultancy or financing of any carbon storage project activity;

(d) The CB shall not use for the first certification/monitoring of a carbon storage project activity personnel who was involved in the first certification team of such carbon storage project activity;

(e) The CB shall not use first certification or monitoring activities personnel, internal or external, in the first certification or monitoring activities of a carbon storage project activity if:

(i) They, or the organization that employs them, have been involved in the development, consultancy or financing of this carbon storage project activity or

(ii) They have had any professional relationships, other than a third party conformity assessment, with the project participants of this carbon storage project activity within the last two years;

(g) The CB's activities shall not be marketed or offered as linked with the activities of an organization that provides services in respect of development, financial assistance and consultancy for carbon storage project activities. The CB shall not state or imply that the first certification and/or monitoring activities of a carbon storage project activity would be simpler, easier, faster or less expensive if a specified consultancy/financing organization is used;

(h) The CB shall require its personnel, internal and external, to reveal any potential conflict of interest known to them. The CB shall use this information as input to identifying threats to impartiality raised by the activities of such personnel or by the organizations that employ them, and shall not use such personnel, internal or external, unless any potential conflict of interests has been addressed and the measures taken to address these potential conflicts have been documented and implemented. If during the course of a first certification and/or monitoring activities, such instances become known, the personnel concerned shall be removed from the first certification and/or monitoring activities immediately;



(i) The CB shall require its personnel, internal and external, to report any situation of influence or pressure from project participants that may threaten their independence in the course of the first certification and/or monitoring activities of carbon storage project activities. Based on such report, the CB shall take appropriate actions to ensure its independence in its first certification and/or monitoring activities;

(j) The conditions in the CB's contracts with project participants shall not link their payments to the CB to the nature of the validation or verification opinion. Payments may, however, be linked to the timing of the various stages of the validation or verification/certification;

(k) The CB's personnel involved in first certification and/or monitoring activities shall be bound by the CB's impartiality policy and act impartially in their work through contractual or employment conditions and assignment conditions for each first certification and/or monitoring activities;

(l) The CB's personnel involved in first certification and/or monitoring activities shall not provide, while conducting the first certification or monitoring activities of a carbon storage project activity, any advice, consultancy or recommendation to the project participants on how to address any deficiencies that may be identified in the first certification or monitoring activities.

9.4.3 - Review of effectiveness

The CB shall analyse and review, at least once a year, all data and information relevant to impartiality, such as the conflict of interest analysis, the mitigation strategies and actions undertaken, any non-conformity raised with regard to impartiality and the corrective actions implemented to correct the non-conformities.

Based on the data/information referred to above, the CB shall carry out, once a year, an analysis of the process to safeguard impartiality and a review of its effectiveness.

The recommendations of actions resulting from the review of the process of safeguarding impartiality shall be reported to the CB's top management. The CB shall keep a record of this review.

10. QUALITY MANAGEMENT SYSTEM

10.1 GENERAL

A CB shall establish, document, implement and maintain a quality management system for ensuring and demonstrating consistent implementation and compliance with the accreditation requirements of this scheme.

A CB shall periodically update its quality management system, including all documents that form part of it, to reflect any changes in this rules and requirements and address the outcomes of internal audits and management reviews.

10.2 RESPONSIBILITIES OF TOP MANAGEMENT

The top management of a CB shall demonstrate its commitment to the development and implementation of a quality management system in accordance with this accreditation requirement.

The top management of a CB shall put into place measures to ensure that the policies are understood, implemented and maintained at all levels of the organization.

10.3 CARBON STORAGE QUALITY MANAGER

The top management of a CB shall appoint a member of the management as a Carbon storage quality manager, who, regardless of other responsibilities, shall have responsibility and authority for the following: (a) Ensuring that the CB's procedures for complying with Carbon storage accreditation requirements are established, documented, implemented and maintained;

(b) Reporting to the CB's top management on the performance of the quality management system and proposing required improvements.

10.4 DOCUMENT AND RECORD MANAGEMENT SYSTEM

10.4.1. Control of documents

A CB shall establish, document, implement and maintain a procedure for controlling all documents that form part of its quality management system (internally generated or from external sources), such as quality manual, procedures, instructions, forms, templates, check-lists, etc.. The documentation can be in any form or type of medium; for instance, paper or electronic, electronic ones are recommended.

The procedure should define the controls needed for the following:

- (a) Approval of documents by authorized personnel before they are issued;
- (b) Re-approval of documents by personnel authorized to approve changes before they are issued;
- (c) Identification of changes in documents and current revision status;
- (d) Availability of authorized and applicable versions of all required documents at points of use;
- (e) Prompt removal of all obsolete documents from all points of issue or use;
- (f) Suitable marking of all obsolete documents retained for legal or other reasons;
- (g) Identification, update and distribution of external documents.

10.4.2. Control of records

A CB shall establish, document, implement and maintain a procedure for controlling the identification, collection, indexing, access, filing, storage, protection, retrieval, time retention and disposition of all its records.

Records of original observations, derived data and sufficient information used to follow an audit trail shall be maintained to demonstrate compliance with the carbon storage accreditation and certification requirements.

Records shall be retained for a period of time consistent with its contractual and legal obligations and in any case for a minimum of 10 years after the closure of the audit activities. All records shall be held securely and safely so as to preserve all confidential information.

The record control procedure shall protect and back up records to prevent unauthorized access to, or amendment of, these records.

10.4.3. Records pertaining to first certification and/or monitoring activities functions

A CB shall establish, document, implement and maintain a procedure for maintaining and managing specific records pertaining to its first certification and/or monitoring activities, including the following records:

- (a) All information in respect of requests for first certification and/or monitoring activities and the information received from the project participants in relation to such requests;



- (b) Records pertaining to contracts, including the results of contract reviews (conduct and approval);
- (c) Records pertaining to preparation and planning of first certification and monitoring activities;
- (d) Records pertaining to objective evidence collected during first certification and monitoring activities;
- (e) Records pertaining to findings and conclusions/opinions produced during first certification and monitoring activities;
- (f) Records pertaining to first certification and monitoring activities opinions and reports;
- (g) Records pertaining to any final decision-making;
- (h) Records of complaints, disputes and appeals and their resolutions;
- (i) Personnel records, including evidence of the competence of first certification or monitoring activities team members and technical review team members;
- (j) Records of internal audits and actions taken based on the results of the audits;
- (k) Records of management reviews and actions taken based on the reviews;
- (l) Records pertaining to trainings provided.

A CB shall securely transport or transmit specific records pertaining to its first certification and/or monitoring activities and securely maintain them in accordance with its own specified retention period.

10.5 INTERNAL AUDITS

A CB shall establish, document, implement and maintain a procedure for conducting internal audits of its carbon storage first certification and monitoring activities functions and those of its outsourced entities in order to verify whether its quality management system is effective and ensure that its operations continue to comply with the carbon storage accreditation and certification requirements and its own documented policies and procedures.

A CB shall conduct an internal audit on its carbon storage first certification and monitoring activities functions and those of its outsourced entities at least once a year and in accordance with a predetermined schedule and procedure.

An internal audit shall:

- (a) Address all carbon storage accreditation and certification requirements;
- (b) Be conducted by personnel independent of the function audited, either the CB's own qualified personnel or an external qualified expert;
- (c) Ensure adequate recording of the function audited, the audit findings and non-conformities raised;
- (d) Include the verification and recording of the implementation and effectiveness of the corrections and corrective actions taken in response to the non-conformities raised in the internal audit.

10.6 CORRECTIVE AND PREVENTIVE ACTIONS

10.6.1. Corrective actions

A CB shall establish, document, implement and maintain a procedure to identify and address non-conformities. Non-conformities may be raised as a result of the following, but not limited to:

- (a) Internal audits;
- (b) Unsuccessful first certification or monitoring activities submissions;
- (c) Implementation of the CB performance monitoring procedure;
- (d) Carbon storage accreditation assessments;
- (e) Departures from the CB's own policies and procedures; and
- (f) Feedback provided by stakeholders.

11. COMPLIANT, DISPUTE AND APPEAL PROCESSES

11.1 COMPLAINTS

A CB shall establish, document, implement and maintain a procedure for receiving, managing, evaluating, and investigating complaints, making decisions on them, and taking appropriate corrections and corrective actions.

A CB shall make publicly available the procedure referred to the previous paragraph.

The procedure referred to in paragraph above shall include the following:

- (a) The designation of personnel responsible for handling of complaints;
- (b) The process for receiving the complaint, gathering and verifying all necessary information for evaluating the validity of the complaint, investigating the complaint and for deciding what actions are to be taken in response to it;
- (c) The criteria for determining the validity of complaints;
- (d) Tracking and recording complaints, including actions undertaken in response to them;
- (e) Ensuring that appropriate corrections and corrective actions are taken;
- (f) Safeguarding the confidentiality of the complainant and subject of the complaint. This process should be subject to requirements for confidentiality, as it relates to the complainant and to the subject of the complaint;

11.2 DISPUTES

A CB shall establish, document, implement and maintain a procedure for handling disputes.

A CB shall make the procedure referred to in paragraph above available to its clients upon request or if a dispute occurs.

The dispute handling procedure should include the following:

- (a) The process for receiving the disputes, gathering and verifying all necessary information for evaluating the validity of the disputes, investigating the disputes and for deciding what actions are to be taken in response to them;
- (b) The criteria for determining the validity of disputes;
- (c) Tracking and recording disputes, including actions undertaken in response to them;
- (d) Ensuring that appropriate corrections and corrective actions are taken;
- (e) Safeguarding the confidentiality of the disputes and subject of the disputes. This process should be subject to requirements for confidentiality, as it relates to the disputes and to the subject of the disputes;
- (f) Ensuring that the persons engaged in the dispute handling process are different from those who carried out the first certification or monitoring activities;



- (g) Acknowledging receipt of the disputes, and providing the disputant a progress report where feasible;
- (h) Informing the disputant of the outcome of the investigation and the final notice of the end of the disputes handling process;
- (i) Maintenance of record of disputes.

11.3 APPEALS

The CB shall establish, document, maintain and implement a procedure for appeals.

A CB shall make the procedure referred to in paragraph above publicly available. The appeal process shall include:

- (a) The establishment of an independent appeal panel responsible for the appeal process;
- (b) Provisions to ensure that the persons engaged in the appeal process differ from those who conducted the first certification or monitoring activities, including the technical review and final decision-making;
- (c) Provisions to ensure that the submission, investigation and decision on appeals do not result in any discriminatory actions against the appellant;
- (d) An outline of the process for receiving, acknowledging and investigating the appeal after ascertaining its validity, ensuring that decisions take into account all the relevant information available and gathered as part of investigation;
- (e) Tracking and recording appeals, including actions undertaken to resolve them;
- (f) Ensuring that, if the investigation points towards a non-conformity, appropriate corrections and corrective actions are taken to eliminate the gaps in the system, especially if the investigation points towards any gaps in the system;
- (g) Safeguarding the confidentiality of appellants and the subjects of the appeal. This process shall be subject to requirements for confidentiality;
- (h) Providing progress reports on the appeal investigation and handling to the appellant and providing information/notice on the final decision;
- (i) Ensuring that the final decision shall be made by the independent appeal panel.



The CB shall inform the appellant of the independent appeal panel's decision. In cases where the appellant is not satisfied with the decision, the CB shall inform the appellant that it has the option of making a complaint to the Accreditation Body.

Definitions and Acronyms

CB = Certification Body

CDM = Clean Development Mechanism

GHG = Green House Gases

First Certification: it's related to the validation of the carbon storage project;

Monitoring activity: it's related to the verification of the implementation of the carbon storage project.

Normative references

- Council of the European Union, Proposal for a Regulation of the European Parliament and of the Council establishing a Union regulatory framework for the certification of carbon removals;
- Carbon Gap, white paper – A guide to certifying Carbon removal – October 2022;
- European Commission, Delivering the European Green Deal: first EU certification of carbon removals – 30 November 2022;
- United Nations Framework Convention on Climate Change – CDM accreditation standard – Version 07.0;
- United Nations Framework Convention on Climate Change – CDM certification and monitoring standard for project activities – Version 03.0.
- United Nations Framework Convention on Climate Change – CDM Establishment of sector specific standardized baselines – Version 01.0
- CDM-EB-69 – Guidelines for sampling and surveys for CDM project activities and programme of activities – version 02.0