

**puro ·
earth**

Validation & Verification Requirements

1. Introduction

The integrity of the voluntary carbon market is paramount in providing impactful results in mitigating climate change. All third-party Validation and Verification Bodies (VVBs) completing audits against the Puro Standard shall meet the minimum requirements specified in this normative document.

This document clarifies the VVB, reporting and verification requirements in Puro Standard General Rules¹ (see sections 2.1.6 and 3.2.9.)

In this document:

- **Validation and Verification Bodies (VVBs)** have the same meaning as **Production Facility Auditor** in Puro Standard General Rules; and,
- **Audit** has the same meaning as **Production Facility Audit** and **Output Audit** in Puro Standard general Rules.

2. Accreditation

Validation and Verification Bodies (VVBs) conducting independent third-party audits to Puro Standard carbon removal crediting program shall be accredited. VVBs shall obtain their accreditation from²

1. International Accreditation Forum (IAF) member³ according to the ISO 14065 (General Principles and Requirements for Bodies Validating and Verifying Environmental Information) or ISO 14066 (Greenhouse Gases) or other relevant ISO Standard;
2. United Nations UNFCCC⁴ CDM Executive Board according to the CDM Accreditation Standard for Designated Operational Entities, or by a new relevant accreditation system under the UNFCCC;
3. National or international emission allowance/reduction program; or,
4. Other relevant accreditation system.

The accreditation shall be current during the validation and verification process, as well as during the period of submission of the final audit report.

3. Auditor Competencies

Lead Auditors completing verification under the Puro Standard and corresponding methodologies shall be competent in greenhouse gas accounting. The minimum requirements for demonstrating competence are:

- 1.) Lead Auditor Certificate from accredited verification body;
- 2.) Curriculum vitae;
- 3.) Audit Log;

¹ See <https://7518557.fs1.hubspotusercontent-na1.net/hubfs/7518557/General%20Rules/Puro%20Rules%20v3.0.pdf>

² ICVCM, Section 3.2, Table 13 – Robust accreditation of validation and verification bodies <https://icvcm.org/wp-content/uploads/2022/07/ICVCM-Public-Consultation-FINAL-Compendium.pdf>

³ See <https://iaf.nu/en/accreditation-bodies/> for a complete list of IAF members.

⁴ See <https://cdm.unfccc.int/DOE/list/index.html> for a complete list of UNFCCC's Designated Operational Entities.

- 4.) Attend Puro.earth's training on General Rules and individual Carbon Removal methodologies.

The accredited VVB is responsible for assigning individual auditors who meet the minimum requirements listed above.

4. Approval Process

Validation and Verification Bodies (VVBs) applying to perform Production Facility Audits and Output Audits against the Puro Standard shall be formally approved by, and in good standing with, Puro.earth prior to completing any audits against the Puro Standard. The approval process for VVBs is:

- 1.) Submit Puro.earth [Application for Validation & Verification Bodies](#);
- 2.) Application is reviewed by Puro.earth to confirm compliance;
- 3.) Puro.earth approves or rejects application;
- 4.) Records of process shall be retained for a minimum of 5 years.

5. Oversight

All Validation and Verification Bodies (VVBs) shall be witnessed every 5 years to ensure quality, consistency, and integrity of the audits being conducted. The witness audits may be carried out internally by the accredited VVB with oversight of the witness audit program by the VVB's accreditation body. Puro.earth has the right to attend Audits.

Verification and validation audit reports shall receive a quality check by the Puro.earth prior to the issuance of CORCs. Records of quality checks shall be retained in the project file for all projects. In the event of any observed deficiencies, the report will be returned to the auditor for correction and/or clarification. CORCs shall not be issued until the quality of the report has been deemed satisfactory.

In the event of repeat quality issues within the report or any other aspect of the 3rd party audit, Puro.earth will suspend or revoke the Lead Auditor or VVB from the approved auditor list. Decisions on suspension or revocation are at the sole discretion of Puro.earth. Depending on the nature and severity of the quality issues, any revocation of a Lead Auditor or VVB from the approved auditor list may not be permanent and a pathway to reinstatement may be provided. Any decision to suspend or revoke a Lead Auditor from the approved auditor list may be appealed.

6. Conflict of Interest

For each audit assignment, Validation and Verification Bodies (VVBs) shall confirm in writing that they are independent from the entity subject to validation and verification. Functionally, this will take place using the following process:

- 1.) In the request for proposal (RFP) the VVB declares: "By quoting to this audit project, you – the independent, third-party validation and verification body - declares that you are an impartial auditor, free from any conflicts of interest, capable, and qualified to complete this audit according to Puro Standard and related Validation and Verification Body Requirements."

- 2.) Independent accredited VVB responds with quotation if interested and available to complete the required audit.
- 3.) Selected VVB's declaration is included on the audit statement which is publicly available on the Puro Registry.
- 4.) Records of process shall be retained for a minimum of 5 years.

Individual Lead Auditors shall be rotated from validation and verification projects after a period of 5 years. In practice, this means that either a completely separate VVB will be assigned to complete the audit, or, the audit may be assigned to a separate Lead Auditor from the original VVB. Deviation from this rule shall be limited, justified, and records of deviation stored with the publicly available project records.

7. Audit Schedule

Initial Facility Audits shall be conducted on-site. Annual output audits (surveillance audits) shall be conducted 12 months following initial verification and may be conducted remotely. In case of deviation under exceptional cases, a variance request must be granted by Puro.earth.

8. Reporting Requirements

The validation and verification reports shall be made publicly available, excluding any commercially confidential information. At minimum, the validation and verification reports shall contain⁵:

- 1) VVB details
- 2) Validation and verification team competence and declaration of no conflict of interest.
- 3) Assurance opinion and overall conclusion of conformity to requirements in Puro Standard
- 4) Volume of credits (net carbon removal, Output) to be issued for the specified time period
- 5) Identification of CO₂ Removal activity proponent's legal representation;
- 6) CO₂ Removal activity description, Removal Method and Facility unique identifier;
- 7) monitoring practices and results;
- 8) CO₂ Removal activity boundary for life-cycle assessment of emissions and removals;
- 9) Baseline determination;
- 10) Additionality assessment;
- 11) Stakeholder consultation;
- 12) Environmental and social safeguards;
- 13) Validation process, including provisions for site visit and all sources consulted;
- 14) Resolution of findings from previous audit,
- 15) Data quality and uncertainty;

⁵ The minimum reporting requirements are drawn from the IC-VCM's Assessment Framework, Section 3.1, Table 12 – Requirements for Criterion 3.1: Independent, third-party validation and verification of mitigation activities. See: <https://icvcm.org/wp-content/uploads/2022/07/ICVCM-Public-Consultation-FINAL-Part-4.pdf>.