

ART approved Validation and Verification Bodies (VVBs) should include the following information in their validation report. VVBs may use this outline or may use their own reporting template if it includes all of the required information. Additional information may be included in order to improve transparency and completeness or to meet internal reporting requirements. The date in the footer provides document control and should be removed when the form is used. VVBs should contact the ART Secretariat for a Word version.

1. TITLE PAGE

Provide a cover sheet identifying at a minimum the Participant, the crediting period being validated, the VVB, and the date of the report.

2. CONTACT INFORMATION

Provide the names and information for the primary contacts from the Participant and the VVB.

3. VALIDATION OVERVIEW

Provide a summary of the criteria for the validation, its scope, level of assurance, and how materiality is defined.

4. VALIDATION TEAM

List the validation team members, their roles, and demonstration of each individual's competency.

5. VALIDATION PROCESS

Provide a table that includes the audit process, including the dates that the different steps occurred.

Describe the audit steps that were conducted, including document requests, document reviews, development of the audit plan, site visits, interviews, data reviews and testing, initial findings, responses and closure of findings, report, validation opinion and closing meeting. Describe how any public comments received affected the audit planning.

6. VALIDATION RESULTS

Provide a summary of the Participant's REDD+ program's conformance to TREES, including how the Participant demonstrated conformance with:

- Eligibility Criteria
- Additionality
- Rights to TREES Credits
- Reversal Mitigation and Buffer Pool Contribution
- Leakage
- Calculation of the Crediting Level
- Monitoring Plan
- Procedure to Avoid Double Counting
- Each Safeguard Theme
- Discussion of stakeholder comments received and how these were addressed by the Participant

7. VALIDATION FINDINGS

Provide a brief summary of the most important major and minor nonconformances and observations identified including how each nonconformance was or will be addressed by the Participant.

Provide the full list of findings, responses, and observations in Appendix 3.

8. VALIDATION CONCLUSION

Provide the VVB's conclusion following completion of the validation.

APPENDICES

1. List of all meetings and interviews conducted as part of the audit with attendees and topics discussed.
2. List of all documents reviewed as part of the audit.
3. Full list of major nonconformances, minor nonconformances, and observations along with resolutions.