

## TREES Audit Plan Risk Assessment Matrix

The following table shall be used to document the risk assessment conducted by the Validation and Verification Body (VVB) when developing the audit plan for a TREES Validation, a TREES Verification or a combined TREES Validation and Verification. A Validation and Verifications Body (VVB) may use its own form if it includes the same information. Updates to the form throughout the audit shall be made in line with the VVB’s internal process. This document or its equivalent will be reviewed by ART as part of the VVB oversight, but it will not be included in the final reports.

Additional rows may be added as appropriate. 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.

### Carbon Accounting Risk Assessment

<b>Emission or Removal Source</b>	<b>Data Available</b>	<b>Contribution to Total Emissions or Removals</b>
<i>The VVB shall list the sources of emissions or removals included in the REDD+ program.</i>	<i>A list or narrative explaining the information available and the value or values associated with the source.</i>	<i>A percentage or qualitative assessment of the relative contribution of the source to the overall emissions or removals and the assessment of uncertainty associated with the data.</i>

### Safeguard Risk Assessment

<b>TREES Safeguard Requirement</b>	<b>Participant Program(s) and Stakeholder Groups</b>	<b>Risk of the Process not being in Conformance with TREES</b>
<i>The VVB shall list the TREES Safeguard theme or indicator.</i>	<i>A list or narrative explaining the relevant program(s) or process(es) relating to the listed theme or indicator and the stakeholder groups related to the Safeguard.</i>	<i>A qualitative (High, Medium, Low) assessment of the importance of deeper investigation based on the perceived risk of the process not being in conformance with the requirement or the risk of a stakeholder group being negatively impacted by related REDD+ activities, the level of detail and initial evidence provided regarding the programs or processes, and any public comments received.</i>