



TREES VALIDATION AND VERIFICATION STANDARD

*Architecture for REDD+
Transactions (ART) Program*

AUGUST 2026

TREES VALIDATION AND VERIFICATION STANDARD

VERSION 3.0

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ABOUT ARCHITECTURE FOR REDD+ TRANSACTIONS (ART) PROGRAM

The Architecture for REDD+ Transactions (ART) has been developed to achieve the environmental integrity needed for REDD+ emission reductions and removals (ERRs) at national and jurisdictional scale. ART provides a credible standard and rigorous process to transparently register, verify, and issue REDD+ emission reduction and removal credits that ensure environmental and social integrity. ART aims to unlock new long-term financial flows to protect and restore forests.

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ACRONYMS

ART	Architecture for REDD+ Transactions
ADPs	Afro-descendant Peoples
AFOLU	Agriculture, Forestry and Other Land Use
CSI	Commercially Sensitive Information
ERR	Emission Reduction and Removal
FCPF	Forest Carbon Partnership Facility
FPIC	Free, Prior and Informed Consent
GHG	Greenhouse Gas
HFLD	High Forest Cover/Low Deforestation
IAF	International Accreditation Forum
IPs	Indigenous Peoples
ISO	International Organization for Standardization
LCs	Local Communities
MOU	Memorandum of Understanding
NGO	Non-Governmental Organization
REDD+	Reducing Emissions from Deforestation and forest Degradation, plus the sustainable management of forests and the conservation and enhancement of forest carbon stocks
TMR	TREES Monitoring Report
TRD	TREES Registration Document
TREES	The REDD+ Environmental Excellence Standard
TVVS	TREES Validation and Verification Standard
UNFCCC	United Nations Framework Convention on Climate Change
VVB	Validation and Verification Body

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1 INTRODUCTION

1.1 OVERVIEW

This document details the required validation and verification requirements and procedures that every Participant using The REDD+ Environmental Excellence Standard (TREES) must adhere to in order to be eligible for issuance of TREES Credits. TREES focuses on national or large-scale subnational jurisdictional accounting. As a result, the requirements for validation and verification focus on data collection and reporting as well as the underlying processes and management systems supporting these efforts. This document is intended to guide Validation and Verification Bodies (VVBs) and may also be used by ART Participants to inform their understanding of the validation and verification processes.

1.2 DEVELOPMENT PROCESS

Version 1.0 of the TREES Validation and Verification Standard (TVVS) was developed with support and input from two expert committees:

- The TREES Verification Committee
- The TREES Safeguards Committee

The Committees were composed of appointed independent experts with deep understanding and knowledge of REDD+, each serving in a personal capacity. Committee members provided expert advice and guidance for development of the TVVS; however, the initial TVVS did not reflect consensus opinions or necessarily the opinions of individual committee members.

Development of subsequent versions of the TVVS (Versions 2.0 and 3.0) followed revisions to TREES to ensure continued alignment. The development process also incorporated lessons learned and recommendations from the ART Secretariat, Participants, VVBs, and other stakeholders.

1.3 ADOPTION OF AND REVISIONS TO THE TVVS

The ART Board will review and approve the adoption of each version of the TVVS. The ART Secretariat will conduct a review of the TVVS at a minimum of every three years, as appropriate based on experience implementing the TVVS, or whenever TREES or its program components are updated. The ART Secretariat will update the TVVS if deemed necessary, including input from technical expert committees and stakeholders as appropriate. The ART Board will approve adoption of all updated versions of the TVVS.

Approved updates to the TVVS are effective immediately upon approval. Any validations and verifications already being conducted may continue to use the version of the TVVS in effect when the work began. All validations and verifications that begin work after the revised TVVS is published, including those that have been under contract but have not yet had the opening kickoff meeting, must use the revised TVVS.

2 ART VALIDATION AND VERIFICATION BODIES

2.1 ELIGIBILITY

2.1.1 Accreditation

Validation and Verification Bodies (VVBs) must be accredited for ISO 14065 with ART included in its scope by an International Accreditation Forum (IAF) member with whom ART has a Memorandum of Understanding (MOU).

Applicants may be provisionally approved by the ART Secretariat while seeking accreditation if the VVB can demonstrate that it has both applied for accreditation for ART with an IAF member with whom ART has an MOU or is in the process of developing an MOU and is currently accredited for ISO 14065 and the forestry sector under a different Greenhouse Gas Program.

2.1.2 Competencies

VVB companies must have all the following qualifications to be eligible to apply to be an ART VVB:

2.1.2.1 VVB COMPANY EXPERIENCE

The VVB Company must demonstrate prior completion of at least five validations and/or verifications of a jurisdictional or national REDD+ program (e.g., under a bilateral agreement or the FCPF Methodological Framework). Experience may only be cited when some members of the validation and/or verification team are still employees of the applicant VVB Company.

Alternative project experience may be accepted but the experience must be demonstrated through the completed validation and verification of large-scale projects with complex, multi-stakeholder design and implementation.

To meet this requirement based on project experience, the Company must provide evidence of the following:

- The Company must have completed at least 70 validations and/or verifications specifically within Sectoral Scope 14 (AFOLU). Broad experience in non-forestry sectors (e.g., renewable energy, waste, or transportation) cannot be used to satisfy this requirement.

- REDD+ Specificity: Of the 70 validations and/or verifications, at least 14 must be for REDD+ projects (e.g. Avoided Unplanned or Avoided Planned Deforestation). At least one REDD+ project must have covered at least 500,000 hectares or resulted in emission reductions of at least 1 million tCO₂e/year. At least three REDD+ projects must include multi-stakeholder design and implementation.
- At least seven of the validations and/or verifications used to meet the REDD+ Specificity threshold should have been conducted while at least one of the Lead Verifier(s) identified below was a full-time employee of the applicant Company.
- Projects may only be cited when some members of the validation and/or verification team are still employees of the applicant VVB Company.

2.1.2.2 VVB COMPANY COMPETENCIES

- The Company must employ a minimum of 5 Lead Verifiers who are qualified in the Forestry and Land Use scope (Scope 14) and have served as the Lead Verifier in at least 5 completed validation or verification projects in the AFOLU sector, with at least 1 being a REDD+ project.
- At least one identified Lead Verifier must be a full-time employee of the Company and must have management system auditing or product certification auditing experience.
- The Company must have at least one full-time technical expert experienced in remote sensing and geospatial analysis of forest lands.
- The Company must have at least one full-time technical expert experienced in forestry.
- The Company must have at least one full-time safeguards expert with demonstrated training and/or experience auditing multi-stakeholder safeguards systems, including auditing Free, Prior and Informed Consent (FPIC) procedures and benefit-sharing mechanisms.
- The Company must demonstrate that its personnel are proficient in the official languages of the regions they serve or that professional translators are available if needed.
- The Company must demonstrate additional team-depth in management system auditing, remote sensing and geospatial analysis of forest lands, forestry, safeguards and translation through either additional in-house personnel or contractors.

2.2 APPROVAL UNDER ART

Companies that wish to apply for approval as an ART VVB must submit an ART Validation and Verification Body Application form and an ART Attestation of Validation and Verification Body form to the ART Secretariat. These forms are available on the ART website and should be submitted along with supporting documentation to REDD@winrock.org.

The ART Secretariat will review the application and may request additional information as appropriate. The ART Secretariat will provisionally approve, approve, or reject the application. The ART Secretariat will provide the decision and reasons in writing to the VVB.

A provisional approval will be granted if the VVB meets all application requirements and the requirements outlined in Section 2.1.1. If the ART Secretariat provisionally approves the application,

the VVB may conduct one ART Validation or Verification to serve as its witness audit during the accreditation process with the IAF member. If the VVB successfully completes the accreditation process, its application will be fully approved. If the VVB withdraws its application for accreditation under ART or fails to resolve major nonconformances identified during the accreditation process, its application will be rejected. A provisionally approved VVB may begin additional ART Validations and/or Verifications while seeking accreditation if approved in writing by the ART Secretariat. The VVB may not submit validation or verification reports until the witness audit is successfully completed.

A list of provisionally approved and approved VVBs is maintained on the ART website.

2.3 TRAINING

All Lead Verifiers from provisionally approved or approved VVBs that will lead validations and verifications for ART Participants must complete training on TREES and the TVVS prior to beginning validation or verification activities. The ART Secretariat will provide this training either on-line or in-person. Additional VVB staff or verification team contractors may also attend the training but are not required to do so. The training will cover the major requirements of TREES including safeguards, the requirements of the TVVS, and ART's expectations for validations and verifications incorporating experiences to date. The training will not be open to the public. Attendees will be given an exam at the end of the training which must be passed in order for the training to be successfully completed.

Mandatory refresher training will be offered twice a year either in person or on-line. Lead verifiers must attend refresher training at least every 18 months.

A representative from each approved VVB must attend a semi-annual meeting with the ART Secretariat. During these meetings, the ART Secretariat will address questions and/or provide clarifications to all VVBs to promote a consistent understanding of TREES and implementation of validation and verification activities.

As appropriate, the ART Secretariat may host additional trainings or issue guidance to highlight changes to TREES or new program requirements.

2.4 VVB ROTATION

In order to mitigate potential conflicts of interest, ART Participants must rotate VVBs after three consecutive verifications. A validation may be conducted in conjunction with one of the verifications but is not counted towards the three verifications permitted prior to rotation being required. After the third verification, the ART Participant must retain a new VVB for at least one verification. The new VVB may not use a Lead Verifier from any of the three previous verifications but may retain other members of the previous audit teams such as technical specialists.

2.5 MONITORING OF VVB PERFORMANCE

As part of their initial and ongoing accreditation process, VVBs will be monitored by their accreditation body through desk reviews as well as field audits. Any nonconformances identified during an accreditation witness audit or ongoing surveillance or reassessment audits will be addressed through the accreditation body's audit process, and the ART Secretariat will follow any work restrictions or limitations imposed on a VVB by their accrediting body.

The ART Secretariat will also monitor the performance of the VVBs approved under ART in order to ensure consistency between VVBs and to improve the program. The ART Secretariat shall:

- Be copied on all correspondence between the VVB and the Participant
- Be invited to all virtual meetings between the VVB and the Participant
- Attend the site visit to observe the VVB's work
- Conduct completeness checks of key verification documents, including but not limited to the risk assessment, audit plan, draft findings and reports
- Schedule weekly check-ins with the VVB for each validation and/or verification being conducted to enable timely feedback and responses to questions

This oversight is designed to ensure the ART Secretariat is able to provide timely support on explaining requirements of TREES or the TVVS to VVBs and Participants. Oversight throughout the process also minimizes the risk of the Secretariat identifying nonconformances against the TVVS during the completeness check at the end of the audit. Oversight will not undermine the objectiveness and independence of the VVB's process. All decisions and audit results are the responsibility of the VVB.

Oversight may result in outcomes such as the development of new guidance documents, updates to existing guidance documents, additional training for VVBs, or potential issues being identified to VVBs in line with the table below.

The ART Secretariat may also be informed of potential issues through the public comment email available on the ART website. If the ART Secretariat identifies a potential issue with the performance of a VVB, the ART Secretariat will act as follows based on the severity of the issue:

ISSUE CATEGORY	DESCRIPTION	ACTIONS TAKEN
High severity	Issues such as deliberate misstatements on a conflict of interest review, fraud, or other such serious issues. Medium severity issues identified repeatedly or not resolved positively	The ART Secretariat will suspend the VVB and report the issue to the appropriate IAF accreditation body for review and action. The VVB may continue to work on validations or verification in progress but may not issue validation or verification opinions or begin new validations or verifications until

ISSUE CATEGORY	DESCRIPTION	ACTIONS TAKEN
	may also lead to escalation to high severity.	the issue has been resolved to the satisfaction of ART and the IAF accreditation body.
Medium severity	Issues with the internal systems, policies and procedures used by the VVB in performing the audit which could negatively impact the effectiveness of the audits performed. For example, repeated inconsistent application of TREES which indicates a training process issue.	The ART Secretariat will communicate the concern to the VVB. The VVB must develop a plan to address the issue, including a timeline for its implementation, which must be approved by the ART Secretariat. If the issue is not addressed as agreed, the issue is elevated to high severity, the VVB will be suspended, and the issue will be communicated to the IAF accreditation body.
Low severity	Issues such as incorrect form usage, unintentional mistakes in calculation review, or similar issues.	The ART Secretariat communicates the issue to the VVB and requests that the issue be corrected. The VVB is encouraged to review its processes to take preventative actions as appropriate.

3 VALIDATION AND VERIFICATION

3.1 GENERAL REQUIREMENTS

In carrying out a validation or verification, the VVB shall apply consistent criteria to assess the accuracy, conservativeness, relevance, completeness, consistency and transparency of the information provided by the ART Participant in order to determine whether information provided by the Participant is reliable and credible.

A VVB shall apply the Principles for validation and verification as defined in ISO 14064-3:2019¹ for all validations and verifications.

3.2 VALIDATION AND VERIFICATION CYCLE

Validation and verification is required following calendar year 1 of each crediting period. Verification is required after calendar years 3 and 5 of each crediting period. ART Participants may elect to have verifications following calendar years 2 and 4 of the crediting period. If these optional verifications are conducted and a positive verification opinion is reached, an ART Participant may be able to issue credits annually. If the optional verifications are not conducted, an ART Participant will only be able to issue credits following calendar years 1, 3, and 5, as no credits will be issued without verification.

If in the initial crediting period, a Participant elects to use a crediting period start date up to four years prior to the year of the TREES Concept submittal, the initial verification shall cover all years included in the initial monitoring report.

Verifications shall be conducted consecutively unless an exception is granted in writing. Approval will not be given if either verification is being conducted alongside a validation.

Validation and Verification Cycle

End of Year 1	All sections of the TREES Registration Document and TREES Monitoring Report, including eligibility criteria and crediting level data and calculations, monitoring data, ERR calculations for the ERRs achieved in calendar year 1, and conformance with social/environmental safeguards
End of Year 2 OPTIONAL	All sections of the TREES Monitoring Report including monitoring data and ERR calculations for the ERRs achieved in calendar year 2, and conformance with social/environmental safeguards

¹ This standard can be obtained from the website of the ISO Central Secretariat at the following address: www.iso.org.

End of Year 3	All sections of the TREES Monitoring Report including monitoring data and ERR calculations for the ERRs achieved in either calendar year 3 only or calendar years 2 and 3 (if the optional verification was not performed), and conformance with social/environmental safeguards
End of Year 4 OPTIONAL	All sections of the TREES Monitoring Report including monitoring data and ERR calculations for the ERRs achieved in calendar year 4, and conformance with social/environmental safeguards
End of Year 5	All sections of the TREES Monitoring Report, including monitoring data and ERR calculations for the ERRs achieved in either calendar year 5 only or calendar years 4 and 5 (if the optional verification was not performed), and conformance with social/environmental safeguards

3.3 TREES 2.0 VALIDATION SCOPE

For the purpose of this document, validation is the systematic, independent, and documented process for the evaluation of a TREES Registration Document against applicable requirements of TREES. These include but are not limited to the following:

- Reference Period and Crediting Period – The VVB evaluates whether the reference period and crediting period are correctly defined and in line with the requirements of TREES 2.0.
- Accounting Area – The VVB evaluates the spatial information provided on the accounting area and evaluates whether it is in line with the requirements for national or subnational accounting areas.
- Eligibility Requirements – The VVB evaluates the ART Participant's conformance with each of the eligibility criteria specified in TREES 2.0 Section 3.1.
- REDD+ Implementation Plan – The VVB evaluates if the Participant provided a REDD+ Implementation Plan in its TRD including a description of the new and ongoing programs or activities including locations planned to achieve the ERRs and how the REDD+ activities contribute to the country's sustainable development goals in accordance with Section 3.2 of TREES 2.0.
- Ownership Rights to TREES Credits – The VVB evaluates whether the ART Participant has provided a description of its rights to the TREES Credits or plan to obtain rights. The VVB validates the completeness of the description and that provisions are included for appropriate allocation and deduction of any credits for which rights are not obtained.

- Participation in Other Programs – The VVB evaluates the information provided and whether projects or other programs listed by the ART Participant could or will generate emission reduction or removals credits in some or all of the accounting area during the crediting period.
- Procedure to Avoid Double Counting – The VVB evaluates the procedure or plan provided by the ART Participant against the TREES 2.0 requirements for avoiding double issuance, double use and double claiming of TREES Credits.
- Crediting Level – The VVB evaluates whether the Participant is eligible to use the selected crediting approach if the Removals or HFLD Crediting Approaches are used. The VVB then evaluates whether the data and parameters used to construct the initial TREES, Removals, or HFLD Crediting Level meet all the accounting requirements of TREES 2.0 and whether the initial Crediting Level itself has been estimated correctly. This includes but is not limited to:
 - Evaluating the stratification,
 - Evaluating the scope of activities,
 - Evaluating the scope of pools and gases,
 - Performing cross checks with other available data as appropriate,
 - Evaluating the justifications provided for selection of specific emissions or removals factors over alternatives when applicable,
 - Evaluating the sampling methodologies and primary measurement sources used to derive emission or removal factors,
 - Evaluating the methodologies and data sources used to derive activity data and the justifications for selection over alternatives where available,
 - Reviewing and testing the data collected and calculations made, and
 - Evaluating whether the uncertainty values for all parameters have been correctly identified.
- Monitoring Plan – The VVB evaluates whether the description of the monitoring plan included in the TREES Registration Document complies with the requirements of TREES 2.0, including if the processes and methods used are sufficiently described and documented and if the processes and methods allow for transparent and consistent monitoring of emissions over time and comparison with the Crediting Level. The VVB shall assess whether the processes and monitoring arrangements described in the monitoring plan are feasible and that the means of implementation, including the data management and quality assurance and quality control procedures, are sufficient.
- Reversals – The VVB evaluates whether the buffer contribution assessment tool has been correctly applied, if the information regarding mitigation factors is correct and complete, and if the result is correct.
- Leakage – The VVB evaluates whether the leakage assessment tool has been correctly applied and if the result is correct.

- Variances – The VVB evaluates whether any variances from TREES 2.0 have been documented by the ART Participant and received approval from ART. Copies of the variance approvals shall be included in the Participant documentation.
 - Stakeholder Comments – The VVB evaluates the comments received and where appropriate, the ART Participant’s response to any stakeholder comments submitted regarding the TREES Registration Document.
 - Environmental, Social and Governance Safeguards – The VVB evaluates the indicators as follows:
 - Structure indicators: The VVB evaluates the description provided in the TREES Registration Document of the relevant governance arrangements (e.g., policies, laws, and institutional arrangements) that are in place and evaluates whether these can ensure that the implementation of REDD+ actions will be in conformance with the outcome indicator.
 - Process indicators: The VVB evaluates the description provided in the TREES Registration Document of relevant institutional mandates, processes, procedures, and/or mechanisms that are in place and enforced and evaluates whether these can ensure that the implementation of REDD+ actions will be in conformance with the outcome indicator.
 - Outcome indicators: For the first five years after the Participant joins ART, the VVB evaluates the description provided in the TREES Registration Document to ensure the ART Participant
 - defines the desired context-specific outcome(s); and
 - presents an initial plan for collecting monitoring information that can demonstrate outcomes starting within five years of the Participant joining ART or sooner.
- For all subsequent years, the VVB validates the description provided in the TREES Registration Document to ensure the ART Participant
- defines the Participant-defined context-specific outcome(s), including any justified adjustments since previous crediting periods; and
 - presents a plan, including any justified adjustments since previous crediting periods, for ongoing collection of monitoring information that will demonstrate stepwise improvements in achieving Participant-defined context-specific outcomes.

3.4 TREES 2.0 VERIFICATION SCOPE

For the purpose of this document, verification is the systematic, independent, and documented assessment by a qualified and impartial third party of the ERRs and safeguards statements for a specific reporting period.

The verification process is intended to assess the degree to which the Participant’s TREES program conforms with TREES 2.0 and has correctly quantified net GHG reductions and removals and demonstrated conformance with the Environmental, Social and Governance Safeguard requirements in the TREES Monitoring Report. For this the VVB shall assess the following elements

in the TREES Monitoring Report, referencing the validated context provided in the TREES Registration Document as needed:

- Crediting Period and Reporting Period – The VVB verifies the correct crediting period and reporting period are used.
- Accounting Area – The VVB verifies the information provided on the accounting area is consistent with the information provided in the TREES Registration Document.
- Eligibility – The VVB verifies that the ART Participant continues to be in conformance with the eligibility criteria established in TREES 2.0 Section 3.1.
- Ownership Rights to ERRs to be Issued by ART – The VVB verifies that the ART Participant has provided a description of its rights to the TREES Credits being claimed and verifies that any changes since the last TREES document submission have been included.
- Participation in Other Programs – The VVB verifies that the ART Participant lists all crediting or payment-for-performance programs and/or project(s) within the proposed area that overlap with the timeframe of the reporting period and whose results may be reflected in the TREES accounting, regardless of credit ownership. The VVB verifies that any changes since the last TREES document submission have been noted.
- Avoidance of Double Counting – The VVB verifies the ART Participant has implemented the plan or procedure to avoid double counting appropriately.
- Implemented REDD+ Activities – The VVB verifies the description of REDD+ activities implemented is complete. The VVB also verifies that any changes from the validated REDD+ Implementation Plan have been identified and justified.
- Emissions for the Reporting Period – The VVB verifies the reported emissions for the period including whether:
 - the monitoring plan has been implemented as outlined in the TREES Registration Document, and
 - whether data and parameters used to construct the total meet all the accounting requirements of TREES 2.0.
- Monitoring Plan – The VVB evaluates whether any changes to the Monitoring Plan described in the TREES Registration Document have been described and justified and that consistency of data across the reference period and crediting period has been maintained.
- Reversals – The VVB verifies whether the buffer contribution assessment tool is applied correctly and that any identified reversals are appropriately documented.
- Leakage – The VVB verifies whether the leakage assessment tool is applied correctly.
- Variances – The VVB verifies that all variances from TREES 2.0 have been documented by the ART Participant and received approval from ART.

- Emission Reductions and Removals – The VVB verifies whether the ART Participant’s calculation of the emission reductions, and removals if quantified, over the reporting period is correct, including evaluating whether the data and parameters used to calculate the annual emissions, the emission reductions, and removals meet all the accounting requirements of TREES 2.0 and evaluating that the uncertainty, buffer pool contribution, leakage, double counting and emissions rights deductions are appropriately applied. The VVB ensures that emissions reductions using the HFLD Crediting Approach and removals are clearly identified to ensure proper labeling in the ART Registry. The VVB also ensures that the Participant submits the TREES 2.0 Calculation Template or equivalent workbook.
- Closure of Previous Verification Minor Non-conformances – The VVB evaluates whether resolutions to any outstanding minor nonconformances from the previous verification have been fully implemented.
- Stakeholder Comments – The VVB evaluates the ART Participant’s response to any stakeholder comments submitted regarding the TREES Monitoring Report.
- Environmental, Social and Governance Safeguards – The VVB verifies that Safeguards have been implemented across all REDD+ activities implemented during the reporting period. The VVB evaluates the indicators as follows:
 - Structure indicators: The VVB evaluates whether the evidence provided by a Participant demonstrates that the relevant governance arrangements (e.g., policies, laws, and institutional arrangements) were in place, ensuring that the implementation of REDD+ actions was in conformance with the indicator.
 - Process indicators: The VVB evaluates whether the evidence provided by a Participant demonstrates that the relevant institutional mandates, processes, procedures, and/or mechanisms were in place and operationalized, ensuring that the implementation of REDD+ actions was in conformance with the indicator.
 - Outcome indicators:

For the first five years after joining ART, the VVB evaluates whether the evidence provided by a Participant

 - demonstrates that the initial plan for achieving the Participant-defined context-specific outcome(s) outlined in the TREES Registration Document has been implemented, fully or in part; and
 - demonstrates that the ART Participant has progressed towards reaching conclusion by or has concluded development of its outcome monitoring plan by the end of five years after joining ART and is ready to implement it.

For all subsequent years, the VVB evaluates whether the evidence provided by a Participant

 - demonstrates that the context-specific outcome(s) defined by the ART Participant are being achieved, together with any identified and justified changes to the outcomes originally outlined in the TREES Registration Document; and
 - demonstrates that ongoing collection of monitoring information is used to plan and implement stepwise improvements, if necessary, in the Participant-defined context-specific outcomes.

- Changes – The VVB evaluates any changes from the validated TRD or previously verified TMRs for the same crediting period and ensures the description of changes is complete and justified.

3.5 TREES 3.0 VALIDATION SCOPE

For the purpose of this document, validation is the systematic, independent, and documented process for the evaluation of a TREES Registration Document against applicable requirements of TREES. These include but are not limited to the following:

- Reference Period and Crediting Period – The VVB evaluates whether the reference period and crediting period are correctly defined and in line with the requirements of TREES 3.0.
- Accounting Area – The VVB evaluates the spatial information provided on the accounting area and evaluates whether it is in line with the requirements for national or subnational accounting areas or one of the transition pathways. If a transition pathway accounting area is used, the VVB evaluates the ART Participant's eligibility to use the transition pathway and notes that the TREES Credits shall be labeled as "Transition Pathway" in the ART Registry.
- Eligibility Requirements – The VVB evaluates the ART Participant's conformance with each of the eligibility criteria specified in TREES 3.0 Section 3.1.
- REDD+ Implementation Plan – The VVB evaluates whether the REDD+ Implementation Plan conforms with the requirements of TREES 3.0 Section 3.3 including the description of how the REDD+ activities contribute to the country's sustainable development goals.
- Emission Reduction and Removals Rights – The VVB evaluates whether the ART Participant has provided a description of its rights to the TREES Credits or plan to obtain rights if other rights holders are present in the accounting area. The VVB validates the completeness of the description of rights, and that provisions are included for appropriate allocation and deduction of any credits for which rights are not obtained.
- Benefit Sharing Arrangements – The VVB evaluates whether the Participant has described the applicable national and if relevant, subnational legal framework, policies and/or programs governing the benefit sharing arrangements and the process that was followed or will be followed to define and agree to the REDD+ benefit sharing arrangements in line with the TREES Safeguards.
- Forest Definition – The VVB evaluates whether the forest definition(s) listed in the TREES Registration Document is consistent with the most recent definition(s) used by the national government in REDD+ reporting under the UNFCCC and the Paris Agreement, or, if unavailable, in other reporting under the UNFCCC and the Paris Agreement. The VVB also

evaluates the explanation and justification for any cited differences in the listed forest definition(s) and operational definition(s).

- Crediting Level – The VVB evaluates whether the Participant is eligible to use the selected crediting approach if the Removals or HFLD Crediting Approaches are used. The VVB then evaluates whether the data and parameters used to construct the initial TREES, Removals, or HFLD Crediting Level(s) meet all the accounting requirements of TREES 3.0 and whether the initial Crediting Level itself has been estimated correctly. This includes but is not limited to:
 - Evaluating the stratification,
 - Evaluating the scope of activities,
 - Evaluating the scope of pools and gases,
 - Performing cross checks with other available data as appropriate,
 - Evaluating the justifications provided for selection of specific emissions or removals factors over alternatives when applicable,
 - Evaluating the sampling methodologies and primary measurement sources used to derive emission or removal factors,
 - Evaluating the methodologies and data sources used to derive activity data and the justifications for selection over alternatives where available,
 - Reviewing and testing the data collected and calculations made,
 - Evaluating whether the uncertainty values for all parameters have been correctly identified, and
 - Evaluating whether appropriate evidence or Crediting Level adjustment has been included to ensure the Crediting Level represents below business as usual for emissions reductions and above business as usual for removals.
- Leakage – The VVB evaluates whether the leakage assessment tool has been correctly applied and if the result is correct.
- Avoiding Double Counting – The VVB evaluates the Participant's description of existing programs or projects under which some or all of the TREES accounting area may generate credits or payment for performance related to forest emissions or removals during the crediting period. The VVB also evaluates the procedure or plan provided by the ART Participant to ensure double counting (double issuance, double use, and double claiming) is avoided per TREES Section 13, including how any ERRs from the projects/ programs identified and any other future projects/ programs will be addressed.
- Variances – The VVB evaluates whether any variances from TREES 3.0 have been documented by the ART Participant and received approval from ART. Copies of the variance approvals shall be included in the Participant documentation.
- Stakeholder Comments – The VVB evaluates the ART Participant's response to any stakeholder comments submitted regarding the TREES Registration Document.
- Environmental, Social and Governance Safeguards – The VVB evaluates the indicators as follows:

- Structure and Process indicators: The VVB evaluates whether the relevant governance arrangements (e.g., policies, laws, and institutional arrangements), procedures, resources and/or mechanisms described in the TREES Registration Document are in place and operationalized and evaluates whether these can ensure that the implementation of REDD+ activities will be in conformance with the outcome indicator.
- Outcome indicators: The VVB evaluates whether the information provided in the TREES Registration Document is complete and demonstrates how the Participant meets the relevant requirements of TREES 3.0 Section 12.3 for all REDD+ activities.
- Monitoring Plan – The VVB evaluates whether the description of the monitoring plan included in the TREES Registration Document complies with the requirements of TREES 3.0, including if the processes and methods used are sufficiently described and documented and if the processes and methods allow for transparent and consistent monitoring of emissions over time and comparison with the Crediting Level.

3.6 TREES 3.0 VERIFICATION SCOPE

For the purpose of this document, verification is the systematic, independent, and documented assessment by a qualified and impartial third party of the ERR and safeguards statements for a specific reporting period.

The verification process is intended to assess the degree to which the TREES program conforms with TREES 3.0 and has correctly quantified net GHG reductions and removals and demonstrated conformance with the Environmental, Social and Governance Safeguard requirements in the TREES Monitoring Report. For this the VVB shall assess:

- Crediting Period and Reporting Period – The VVB verifies the correct crediting period and reporting period are used.
- Accounting Area – The VVB verifies the information provided on the accounting area is consistent with the information provided in the TREES Registration Document.
- Eligibility Requirements – The VVB verifies that the ART Participant continues to be in conformance with the eligibility criteria described in TREES 3.0 Section 3.1.
- Implemented REDD+ Activities – The VVB verifies that the summary provided includes a complete list of the planned REDD+ activities that were implemented and any additions, subtractions or modifications of planned activities were documented.
- Emission Reduction and Removals Rights – The VVB verifies that the ART Participant has provided a complete description of its rights to the TREES Credits and verifies that any changes since the last TREES document submission have been included. The VVB verifies the appropriate allocation and deduction of any credits for which rights are not obtained.

- Benefit Sharing Arrangements – The VVB evaluates whether the Participant has adequately described the process that was followed to define and agree to the REDD+ benefit sharing arrangements in line with the TREES Safeguards, in conformance with the requirements of TREES 3.0 Section 3.4.2, and if revenues have been obtained previously, whether the Participant has accurately described the implementation of the benefit sharing arrangements.
- Forest Definition – The VVB verifies the information provided on the forest definition is consistent with the information provided in the TREES Registration Document.
- Monitoring Plan – The VVB evaluates whether any changes to the Monitoring Plan described in the TREES Registration Document have been described and justified and that consistency of data across the reference period and crediting period has been maintained.
- Reversals – The VVB verifies whether the Reversal Risk Rating Tool has been applied correctly, the buffer pool contribution has been calculated correctly and that any identified reversals are appropriately documented.
- Leakage – The VVB evaluates whether the leakage assessment tool has been correctly applied.
- Uncertainty – The VVB evaluates whether the Monte Carlo simulation and the resulting uncertainty deduction has been correctly applied.
- Avoiding Double Counting – The VVB verifies that the ART Participant has listed all crediting or payment-for-performance programs and/or project(s) with verified emission reductions or removals during the reporting period for any results that are captured by TREES accounting. The VVB also verifies that the procedure or plan provided by the ART Participant to ensure double counting (double issuance, double use, and double claiming) is avoided per TREES Section 13, was appropriately implemented.
- Variances – The VVB evaluates whether any additional variances from TREES 3.0 have been documented by the ART Participant and received approval from ART since the TREES Registration Document. Copies of the variance approvals shall be included in the Participant documentation.
- Emission Reductions and Removals – The VVB verifies whether the ART Participant's calculation of the emission reductions, and removals if quantified, over the reporting period is correct, including evaluating whether the data and parameters used to calculate the annual emissions and removals meet all the accounting requirements of TREES 3.0 and evaluating that the uncertainty, reversals if applicable, buffer pool contribution, leakage, double counting and emissions rights deductions are appropriately applied. The VVB ensures that emissions reductions using the HFLD Crediting Approach and removals are clearly identified to ensure proper labeling in the ART Registry.

- Stakeholder Comments – The VVB evaluates the ART Participant’s response to any stakeholder comments submitted regarding the TREES Monitoring Report.
- Closure of Previous Verification Minor Non-conformances – The VVB evaluates whether resolutions to any outstanding minor nonconformances from the previous verification have been fully implemented.
- Environmental, Social and Governance Safeguards – The VVB evaluates the indicators as follows:
 - Structure and Process indicators: The VVB evaluates if the Participant has accurately reported any changes to the information in the TREES Registration Document regarding the structure and process indicators that occurred during the reporting period and whether the changes affect conformance with the indicators. The VVB also verifies if all the elements listed in the TRD and in the TMR were in place and operationalized during the reporting period.
 - Outcome indicators: The VVB evaluates if the information in the TMR is complete and demonstrates how the Participant meets the relevant requirements of TREES 3.0 Section 12.3 for all REDD+ activities. The VVB also verifies that the achieved context-specific results demonstrate conformance with the requirement of the outcome indicator.
- Changes – The VVB evaluates any changes from the validated TRD or previous verified TMRs for the same crediting period and ensures the description of changes is complete and justified.

3.7 LEVEL OF ASSURANCE

The verification process shall be designed and applied to provide a reasonable level of assurance in regard to the degree to which an ART Participant complies with the requirements of TREES including safeguards requirements, has correctly quantified net GHG reductions and removals, and correctly applied its management systems underlying the GHG reductions and removals calculations.

3.8 VALIDATION AND VERIFICATION PROCESS

3.8.1 Contracting

ART Participants shall directly solicit bids from and select any approved or provisionally approved ART VVB using their own processes. The list of approved VVBs shall be maintained on the ART website. The ART Secretariat does not participate in the selection of VVBs or contracting process and does not negotiate terms or fees. The ART Secretariat may answer Participant questions on timelines and the steps of the audit process to inform the procurement process. Participants and VVBs may negotiate the terms of their agreements as desired, including timelines for each step of the process and consequences if timelines are not met.

3.8.2 Conflict of Interest

In addition to the Attestation of Validation and Verification Body, which includes detailed and comprehensive conflict of interest provisions, ART-approved VVBs must execute a Participant-specific TREES Validation and Verification Conflict of Interest Form for each validation or verification. This form is available on the ART website and must be submitted through the ART Registry. The ART Secretariat reviews the form to ensure that potential conflicts of interest have been identified and that mitigations proposed are appropriate. The ART Secretariat also ensures the proposed audit team is appropriate for the validation and/or verification. The ART Secretariat may request additional information or revisions if needed prior to approving the document. The ART Secretariat must approve the document prior to the VVB beginning any work on the validation or verification, including formal document review and the kickoff meeting.

3.8.3 Audit process

In line with their accredited internal processes and procedures, VVBs shall perform the following steps in order to complete the validation and/or verification. Throughout the validation and/or verification process, the VVB shall ensure that:

- The ART Secretariat is copied on all emails, submissions, and communications regarding the audit, including site visit planning
- The ART Secretariat is invited to and able to participate in all remote meetings as well as the site visit
- Next steps and timelines agreed to during meetings are memorialized and circulated via email to the Participant and the ART Secretariat
- Any conversations occurring bilaterally between the Participant and VVB via WhatsApp or other communication channels are summarized and distributed via email to the Participant and the ART Secretariat
- All documents produced use the appropriate TREES terminology

3.8.3.1 KICKOFF MEETING

The VVB shall hold a kickoff meeting with the ART Participant prior to work beginning. At a minimum, the kickoff meeting shall include a review of the scope of the audit, the audit team, the audit process, materiality, types of nonconformances and their impact on the audit and outcomes. The VVB shall use the TREES Kickoff Meeting Agenda or its own agenda as long as all elements from the TREES template are included. Initial evidence requests shall use the TREES Evidence Request List template or the VVB's form if all elements of the TREES template are included. Subsequent requests for evidence should be included in the Findings.

3.8.3.2 VALIDATION OR VERIFICATION PLAN

The VVB shall develop a validation or verification plan including sampling requirements in line with their internal risk assessment and sampling plan development processes taking into account the relative contribution of each source, internal or external audits of the data, and other factors affecting risk. The VVB shall use the TREES Audit Plan Development Risk Assessment Matrix or demonstrate that its own risk assessment is equivalent.

TREES will not require specific data sampling or field work given the variability of the activities and data sources that might be included. However, the VVB shall consider the following elements when designing the on-site activities:

- Balance between types of sources to be interviewed, for example: government, Indigenous Peoples (IPs), Local Communities (LCs), Afro-descendant Peoples (ADPs), their representative organizations, NGOs, landholders and other relevant actors
- Diversity of IPs, LCs, ADPs appropriately and directly included in the sample when they are present in the accounting area and are relevant to the REDD+ program
- Appropriate field testing of activity data for both deforestation and degradation and removals where applicable
- During validation, appropriate testing of emission and removal factors through field work. The field work could include but is not limited to assessing or remeasuring biomass plots, interviewing teams that collected the data, and/or assessing data collection/processing procedures. Selection of on-site activities should be appropriately justified and documented.

3.8.3.3 AUDIT

The VVB shall implement the validation or verification plan following the appropriate audit trails. The audit shall consist of both desk review and on-site components. An on-site kickoff meeting shall be conducted which at a minimum provides a schedule, an overview of the anticipated audit activities and the roles and responsibilities of all the parties accompanying the site visit.

When the auditors are not fluent in the languages that will be used during meetings and interviews, translation shall be provided by independent, professional translators. In cases involving Indigenous or local languages, the use of Indigenous or local interpreters is acceptable.

The VVB shall ensure that meetings with non-government stakeholders occur in neutral spaces and that no government representatives or recording devices other than those that may be used by the VVB are present. The meetings must also follow culturally appropriate processes, including where appropriate, ensuring gender representation of the audit team. An on-site audit closing meeting shall be conducted at the conclusion of on-site audit activities.

3.8.3.4 FINDINGS

Findings shall be categorized according to the following structure. When appropriate, multiple related findings arising from the same system or process may be grouped for the ART Participant to address. All findings will be listed in the validation and verification reports.

The VVB shall use the TREES Finding Document to communicate findings to the Participant, unless the VVB can demonstrate that its template includes the same information.

Major Nonconformance – a nonconformance that:

1. Has a material impact on the ERRs claimed by the ART Participant,
2. Is a systemic issue that could result in a material impact on the ERRs in the future, or
3. Is a systemic issue that affects the ART Participant's ability to conform with the eligibility requirements of TREES, or
4. Is a widespread or repeated system failure representing the absence or complete ineffectiveness of a required safeguard structure or process, or where the actual or potential impacts materially compromise the achievement of a TREES Safeguards outcome indicator, or
5. Represents a significant documentation issue regarding safeguards and as a result, conformance with a safeguard indicator is not sufficiently demonstrated in the TRD or TMR.

A major nonconformance must be resolved prior to a positive verification opinion being issued by the VVB. All major nonconformances and resolutions must be listed in the validation or verification report.

Minor Nonconformance – a nonconformance that:

1. Does not have a material impact on the ERRs claimed, or
2. Does not represent a systemic failure that would lead to nonconformance with the eligibility requirements of TREES, or
3. Is a limited, isolated, and non-system-wide deviation from a requirement of the TREES Safeguards that does not indicate a breakdown in the design or implementation of safeguard management systems and has no or limited actual or potential adverse impact on rights-holders, communities, stakeholders, biodiversity, ecosystem integrity, or other safeguard outcomes, or
4. Is a limited documentation issue related to the safeguards requirements.

The ART Participant must either resolve the minor nonconformance or propose a plan for resolving minor nonconformances that includes allocated resources and timeline. Minor nonconformances do not need to be fully resolved prior to the VVB issuing a positive validation or verification opinion as long as the VVB approves the plan for resolution. All minor nonconformances and resolutions or planned resolutions must be listed in the validation or verification report. Planned resolutions must be reviewed during the next verification following the proposed completion date. If the ART Participant is unable to either close the minor nonconformance in the agreed timeframe or provide a satisfactory explanation regarding the delay, the minor nonconformance will be elevated to a major nonconformance.

Observation – an issue identified by the audit team that does not have objective evidence to constitute a nonconformance but may lead to one in the future. ART Participants may respond to these issues or elect not to respond. All observations must be listed in the validation or verification report.

Clarification Requests – questions used by the audit team to identify and track open issues and requests for information from Participant. Clarification requests do not indicate nonconformance but may lead to one depending on subsequent information provided. These may be optionally used by VVBs to provide transparency in the audit trail and improve communication between the VVB and the ART Participant. All clarification requests and responses must be listed in the validation or verification report.

3.8.3.5 RESOLUTIONS

The VVB shall review and either approve or reject resolutions to audit findings proposed or implemented by the ART Participant based on the type of finding. This may be an iterative process whereby the VVB reviews resolutions multiple times. The review may include requests for additional evidence, clarification requests, submission of revised TREES documents or supplementary documentation, and/or an additional site visit. The VVB shall ensure at least monthly meetings are held between the Participant and the VVB to answer questions and discuss the status of the Participant's efforts during the resolution process.

3.8.3.6 INTERNAL REVIEW OF VALIDATION AND VERIFICATION DOCUMENTS

Prior to the issuance of the validation report and/or verification report and opinion, the draft documents and List of Findings shall be reviewed by an independent internal reviewer. The purpose of the internal review is to ensure that the validation and/or verification activities were completed in accordance with TREES, and that all findings identified during the course of the validation and/or verification have been resolved. The Internal Review shall take place after the successful closure of all findings and clarification requests by the VVB's audit team. The Internal Review may result in additional questions, clarifications and/or evidence requests by the VVB to the Participant.

3.8.3.7 REPORT AND OPINION

The VVB shall submit a TREES Validation Report including the validation opinion, following completion of the validation and a TREES Verification Report and Opinion to the Secretariat following completion of the verification. Reports and Verification Opinions shall follow the latest templates available on the ART website. The VVB shall complete all sections and requirements described in the templates.

ART requires the application of a positive or negative² opinion. No deviations are allowed without the prior approval of ART.

3.8.3.8 CLOSING MEETING

The VVB shall conduct a closing meeting with the ART Participant which concludes the validation and/or verification process after the ART Board has completed its issuance review.

3.9 PUBLIC AVAILABILITY OF DOCUMENTS

All VVB Validation and Verification Reports and Verification Opinions shall be publicly available through the ART Participant's account on the ART Registry. Portions of the report may be redacted in the publicly available version if the report references Commercially Sensitive Information (CSI) identified by the ART Participant in either the TREES Registration Document or the TREES Monitoring Report and the VVB has confirmed the sensitive nature of the information.

3.10 VVB RECORD KEEPING

VVBs shall retain records in line with their accredited record keeping procedures and policies. VVBs shall retain all records relating to TREES validation and verifications, including internal documents and all evidence collected, for a minimum of 10 years after the conclusion of the relevant reporting period.

3.11 TERMINATING AN AUDIT

If an ART validation or verification is terminated after validation or verification services have begun but before the VVB is able to reach an opinion, the VVB shall inform the ART Secretariat in writing of the status of the validation and verification and reasons why the validation or verification has been aborted. The Participant may contract a different VVB for the validation and verification, but the new VVB must begin the audit again following its own processes and procedures.

3.12 MATERIALITY

The materiality threshold for TREES in respect to the quantified net GHG reductions or removals is 1% of the total emission reductions or removals claimed during the reporting period.

² A positive opinion is defined as an “unmodified” opinion in Section 7.3.2.2 of ISO14064:2019. A negative opinion is defined as an “adverse” opinion in Section 6.3.2.4 of ISO14064:2019. ART does not allow for a “modified” opinion as outlined in Section 6.3.2.3 of ISO14064:2019. Further, ART does not allow the verifier to disclaim the issuance of an opinion (Section 6.3.2.5 of ISO14064:2019).

A safeguard related finding is considered material if it:

1. Is a consistent failure, absence or widespread ineffectiveness of a required safeguard process, mechanism or system, where the actual or potential impacts compromise the achievement of a TREES Safeguards indicator, or
2. Represents a significant documentation issue regarding safeguards and as a result, conformance with the safeguards is not sufficiently demonstrated in the TRD or TMR.

3.13 VALIDATION AND VERIFICATION ERRORS

No TREES Credits will be invalidated once issued. If an error is found in a previous validation or verification which necessitates either an increase or decrease in TREES Credits, the adjustment required shall be made to the total emission reductions or removals claimed in the reporting period being verified when the error was discovered. If the emissions reductions or removals in the current reporting period are insufficient to address the error, the remaining adjustment necessary shall carry over to the next reporting period, and so on, until the error has been fully compensated for. Participants may also choose to cancel active TREES Credits from their Registry Account in order to make the appropriate adjustment.

3.14 COMPLAINTS AND APPEALS

The ART Participant shall utilize the complaint and appeal procedure of the VVB for any issues regarding the performance of the VVB.

For issues relating to TREES or ART, the ART Participant shall utilize the procedure outlined in TREES, Section 16.