ART approved Validation and Verification Bodies (VVBs) should include the following information in their verification reports. 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 reporting period being verified, 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. VERIFICATION OVERVIEW

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

4. VERIFICATION TEAM

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

5. VERIFICATION 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, verification opinion, and closing meeting. Describe how any public comments received affected the audit planning.

6. VERIFICATION RESULTS

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

- Eligibility Criteria

- Additionality
- Rights to TREES Credits
- Reversal Mitigation and Buffer Pool Contribution
- Leakage
- Monitoring and Reporting of Annual Emissions and Removals
- Calculation of ERRs
- Procedure to Avoid Double Counting
- Each Safeguard Theme
- Discussion of stakeholder comments received and how these were addressed by the Participant

7. VERIFICATION 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 and responses and observations in Appendix 3.

8. VERIFICATION CONCLUSION AND OPINION

Provide the verification conclusion. For each crediting approach, provide a separate table that at a minimum includes the reporting year, the number of ERRs to be contributed to the buffer pool, and the net quantity of ERRs that has been verified for issuance as TREES Credits.

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.