

VERIFICATION REPORT FOR THE KARIBA REDD+ PROJECT



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Summary:

This report describes the verification audit of the Kariba REDD+ Project (“the project”), a Reduced Emissions from Deforestation and Degradation (REDD) project located in the Kariba District of Zimbabwe that was conducted by SCS. The verification was for the period covering 1 July 2014 – 30 June 2016 for the VCS and 1 February 2014 – 30 June 2016 for the CCB portion. The purpose of the verification audit was to conduct an independent assessment of the project to determine whether the project complies with the VCS and CCB rules. The criteria for the verification audit was the VCS version 3 and CCB Standards Second Edition. The verification audit was performed through a combination of document review, interviews with relevant personnel and on-site inspections. A total of 8 findings were issued during the verification process. The project complies with all of the verification criteria, and the assessment team has no restrictions or uncertainties with respect to the compliance of the project with the verification criteria.

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1 INTRODUCTION

1.1 Objective

In accordance with Section 5.1.1 of the VCS Standard, SCS carried out an ex-post independent assessment of the GHG Emission Reductions or Removals that have occurred as a result of the project during the monitoring period, conducted in accordance with the VCS and CCB rules. In accordance with Section 2.1.2 of the VCS Validation & Verification Manual, v3.2, the objectives of the verification engagement were to evaluate the project implementation report (PIR) and assess the following:

- The extent to which methods and procedures, including monitoring procedures, have been implemented in accordance with the validated project description (PD). This includes ensuring conformance with the monitoring plan.
- The extent to which GHG Emission Reductions or Removals reported in the PIR are materially accurate.

The other objective of the verification engagement was to assess the non-permanence risk analysis.

1.2 Scope and Criteria

In accordance with Section 4.3.4 of ISO 14064-3:2006, the scope was defined as follows:

- The project;
- The physical infrastructure, activities, technologies and processes of the project;
- The GHG sources, sinks and/or reservoirs that are applicable to the project;
- The types of GHGs that are applicable to the project; and
- The monitoring period, as discussed in Section 5 of this report

In accordance with Section 5.3.1 of the VCS Standard, the criteria for verification was the VCS Version 3, including the following documents:

- VCS Program Guide v3.7
- VCS Standard v3.7
- VCS AFOLU Requirements v3.6
- VCS Non-Permanence Risk Tool v3.3

The criteria for the CCB portion of the verification are as follows:

- CCB Standards Second Edition

- Rules for the Use of the CCB Standards v3.0

In addition, the assessment was performed against the requirements of the validated project description.

1.3 Level of Assurance

In accordance with Section 5.3.1 of the VCS Standard, the level of assurance of this report is reasonable.

1.4 Summary Description of the Project

The Project is located along the southern boundaries of Zambia and Mozambique in Zimbabwe and is aimed at reducing emissions from unplanned deforestation.

2 VERIFICATION PROCESS

2.1 Method and Criteria

The verification was performed through a combination of document review, interviews with relevant personnel and on-site inspections, as discussed in Sections 2.2 through 2.4 of this report. At all times, the PIR and non-permanence risk analysis were assessed for conformance to the criteria described in Section 1.2 of this report. As discussed in Section 2.6 findings were issued to ensure conformance to all requirements.

The audit team created a sampling plan following a proprietary sampling plan workbook developed by SCS. Per Section 4.4.3 of ISO 14064-3:2006, the audit team identified possible risks of errors, omissions and misrepresentations with respect to the verification criteria. For each identified risk, the audit team assessed the likelihood of the material discrepancy occurring, the likelihood of the material discrepancy not being prevented or detected by the controls of the project the material discrepancy and the likelihood of the material discrepancy not being detected by the audit team. Sampling and data testing activities were planned to address any risk where the likelihood of a material discrepancy not being detected by the audit team was judged to be unacceptably high. The audit team then created a verification plan that took the sampling plan into account.

2.2 Document Review

The (PIR) titled “170215_VCS CCB Monitoring & Implementation_v3.0_Kariba REDD Project_clear” was carefully reviewed for conformance to the verification criteria. The following additional documentation, provided by project personnel in support of the PIR, were also reviewed by the audit team. Please note that documents submitted at validation that were used for cross checking are also included in the following table:

Document	File Name	Ref.
Financial Model	KRT Full OVERVIEW	/1/
Non-Permanence Risk Report	170215_VCS Non-Permanence Risk Report	/2/

	Template Short, v3.0_clear	
Breakeven Analysis	Cash Flow 2012-2041	/3/
Natural Risk Evidence I	Natural Risk_UZ	/4/
Natural risk Evidence II	Natural Risk_UZ_0001_Pest and disease	/5/
Adaptive Management Evidence I	140520_Adaptive management Plan_final_update	/6/
Adaptive Management Evidence II	2014_Adaptive management meeting_Year ending 2014	/7/
Adaptive Management Evidence III	2015_Adaptive management meeting_Year ending 2015	/8/
Anti-poaching Evidence I	Kariba_biodiversity_wildlife_datasheet	/9/
Anti-poaching Evidence II	Biodiversity_tree_species	/10/
Anti-poaching Evidence III	Evidence_Antipoaching_Council report_Binga	/11/
Anti-poaching Evidence IV	Evidence_Antipoaching_Council report_Binga0001	/12/
Anti-poaching Evidence V	Evidence_Antipoaching_Council report_Hurungwe	/13/
Anti-poaching Evidence VI	Evidence_Antipoaching_Council report_Hurungwe_0001	/14/
Anti-poaching Evidence VII	Evidence_Antipoaching_Council report_Mbire	/15/
Anti-poaching Evidence VIII	Evidence_Antipoaching_Council report_Mbire_0001	/16/
Anti-poaching Evidence IX	Evidence_Antipoaching_Council report_Mbire_0002	/17/

Anti-poaching Evidence X	Evidence_Antipoaching_Council report_Mbire_0003	/18/
Anti-poaching Evidence XI	Evidence_Antipoaching_Council report_Nyaminyami	/19/
Anti-poaching Evidence XII	Evidence_Antipoaching_Council report_Nyaminyami_0001	/20/
Anti-poaching Evidence XIII	Evidence_Antipoaching_Council report_Nyaminyami_0002	/21/
CCB Monitoring Plan	130624_Monitoring Plan_Kariba_CCBS_final	/22/
Community Monitoring I	Community project activities_GPS	/23/
Community Monitoring II	Social monitoring direct effects	/24/
Community Monitoring III	Ward Beneficiaries per activity 16	/25/
Community Monitoring IV	Social monitoring surveys	/26/
Community Monitoring VI	Evidence_Community Meeting_Binga	/27/
Community Monitoring VII	Evidence_Community Meeting_Hurungwe	/28/
Community Monitoring VIII	Evidence_Community Meeting_Mbire	/29/
Workers' Rights	140523_CGA Employee Risk Management Plan	/30/
GHG Calculations	160920_KARIBA ER MP 3_am	/31/
Soil Analysis and Calculations	160907_Kariba SOC ER	/32/
Implementation Evidence	Various Income Distribution Records	/33/
GIS Evidence	Various shapefiles	/34/
Leakage Calculations	160830_Leakage_MP3_amr	/35/

Standard Operating Procedures	Various Documents	/36/
Employee Records	Various training, worker rights and employment records	/37/
Gap Validation Evidence	161014_CCB_Climate section gap validation_Kariba REDD Project	/38/
Project Description	PROJ_DESC_902_16AUG2013	/39/
Project Design Document	CCB_PROJ_DESC_ENG_902_08FEB2012	/40/
Trust Deed	Kariba Trust Fund Deed	/41/
Revenue Sharing	Revenue Share Addendum	/42/
Initial Project Implementation Report	140707_Kariba+REDD++PIR_V3	/43/

Verification activities to confirm the validity and conformance of the above listed documents consisted of the following:

- Review
- Tracing data to its source
- Recalculation
- Comparative Analysis
- Corroboration with Stakeholder Reporting

2.3 Interviews

2.3.1 Interviews with Project Personnel

The process used in interviewing project personnel was a process wherein the audit team elicited information from project personnel regarding the project and its compliance with the verification criteria. Some meetings were held concurrently with site inspections (see Section 2.4 below). Other meetings were held remotely via telephone or Skype connection.

The following personnel associated with the project proponent and/or other entities involved in the project were interviewed.

Individual	Affiliation	Role	Date(s) Interviewed
Abel Alan Marcarini	Southpole Group	Technical Advisor	Throughout Audit
Florian Reimer	Southpole Group	Main Contact	15-23 November 2017
Charles Ndondo	Carbon Green Africa	Managing Director	15-23 November 2017
Pieter Bezuidenhout	Carbon Green Africa	Project Development Manager	15-23 November 2017
Robert Lee	Carbon Green Africa	Inventory Manager	15-23 November 2017
Steve Wentzel	Carbon Green Africa	Owner	15-23 November 2017
Heather Zieman	Carbon Green Africa	Office Manager	15-23 November 2017
Rori Muil	Carbon Green Africa	Project Area Manager	15-23 November 2017
Adam Mapokwe	Carbon Green Africa	Field Officer	15-23 November 2017
Manuel Nebiri	Carbon Green Africa	Area Manager	15-23 November 2017

2.3.2 Interviews with Other Individuals

Residents of villages located near the project boundary were also interviewed. Local residents of the following communities in the Nyami district were interviewed during the site visit.

- Councillor Mr. Gilbert Chibayamagora, Yamunga Village
- Conservation Farming Beneficiaries, Yamunga
- Councillor Christopher Chinyamadana, Makande Ward 12

- Conservation Farming Beneficiaries, Makande Ward 12
- Chamunorwa Chawaremera, Makande Ward 12
- Councillor Mr. Sithole, Makande Ward 11
- Conservation Farming Beneficiaries, Makande Ward 11
- Bee Keepers, Makande Ward 11
- Gardeners, Makande Ward 11
- Councillor Mr Meeting Maravanyika, Ward 9
- Conservation Farming Beneficiaries, Sampakaruma Ward 9
- Mrs Clara Musanganguro, Sampakaruma Ward 9
- Residents, Sampakaruma Ward 10
- Bee Keepers, Sampakaruma Ward 10
- Community Gardeners, Sampakaruma Ward 10
- Mr. Mpofu, Sampakaruma Clinic Ward 10
- Mr. Johanne Miyosi, Siakobvu District Council
- Nurse at Kasvisva Clinic, Mushonganyika
- Mr. Thadeus Maunga, Siakobvu
- Mr. Dennis Kampazanga, Siakobvu
- Mr. John Paradza, Siakobvu
- Chief Mola, Mola
- Conservation Farming Beneficiaries, Mola
- Bee Keepers, Mola
- Moringa Gardeners, Mola

2.4 Site Inspections

The objectives of the on-site inspections performed were to:

- Select samples of data from on-the-ground measurements for verification in order to meet a reasonable level of assurance and to meet the materiality requirements of the project, as required by Section 5.1.3 of the VCS Standard;
- Perform a risk-based review of the project area and project activities to ensure that the project conformed to the requirements of the VCS rules and the methodology throughout the monitoring period; and
- Ensure that monitoring was conducted in accordance with the requirements of the validated monitoring plan, the methodology employed and the VCS rules

In fulfilment of the above objectives, the audit team performed an on-site inspection of the project area on the dates 14 – 23 November 2017. The main activities undertaken by the audit team were as follows:

- Interviewed project personnel (see Section 2.3 of this report) to gather information regarding the monitoring of the project. Interviewed project personnel (see Section 2.3 of this report) for the purpose of seeking evidence of conformance with respect to the specific requirements of the methodology and the VCS rules.
- Interviewed residents of communities in the project zone boundaries to confirm the claims of the project proponents with respect to the extent of community engagement and project activities with the project implementation.
- Viewed project personnel conducting re-measurements on inventory plots for both aboveground biomass and soil carbon. The representatives were asked to replicate the measurement protocol that was applied, for the purpose of providing the audit team with reasonable assurance that the measurements were collected to appropriate quality standards.
- Independent resampling of all soil plots in the Nyami District by the verification team.

2.5 Public Comments

N/A – No public comments were submitted.

2.6 Resolution of Findings

Any potential or actual material discrepancies identified during the assessment process were resolved through the issuance of findings. The types of findings issued by SCS were characterized as follows:

Non-Conformity Report (NCR): An NCR signified a material discrepancy with respect to a specific requirement. This type of finding could only be closed upon receipt by SCS of evidence indicating that the identified discrepancy had been corrected. Resolution of all open NCRs was a prerequisite for issuance of a verification statement. A total of 4 NCRs were issued during the verification engagement.

New Information Request (NIR): An NIR signified a need for supplementary information in order to determine whether a material discrepancy existed with respect to a specific requirement. Receipt of an

NIR did not necessarily indicate that the project was not in compliance with a specific requirement. However, resolution of all open NIRs was a prerequisite for issuance of a verification statement. A total of 4 NIRs were issued during the verification engagement.

Observation (OBS): An OBS indicated an area that should be monitored or ideally, improved upon. OFI's were considered to be an indication of something that could become a non-conformity if not given proper attention, and were sometimes issued in the case that a non-material discrepancy was identified. OFIs were considered to be closed upon issuance. 0 OFIs were issued during the verification engagement.

All findings issued by the audit team during the validation process have been closed. In accordance with Section 5.3.6 of the VCS Standard, all findings issued during the verification process, and the impetus for their closure, are described in Appendix A of this report.

2.6.1 Forward Action Requests

N/A – No forward action requests were issued in the previous verification.

2.7 Eligibility for Validation Activities

SCS Global Services is an accredited verification body for Sectoral Scope 14 Agriculture, Forestry, and Land Use.

3 VALIDATION FINDINGS

In order to increase efficiency and transparency in reporting, The Kariba REDD+ Project personnel have decided to align the climate sections of the CCB project design document (PDD) and the VCS project description, as is allowed by the Rules for the Use of the Climate, Community and Biodiversity Standards v3.0. The verification team reviewed the gap validation document, the project description and the project design document /38 - 40/. The verification team was able to confirm that the claims in the gap validation document sufficiently describe the changes necessary to align the climate sections of both programs. In addition, the verification team is performing its second VCS verification of the project and confirms that the claims in gap validation document are accurate and meet the requirements of the CCB Standards with respect to the climate sections.

3.1 Participation under Other GHG Programs

This section is not applicable as the project is only seeking registration under the VCS.

3.2 Methodology Deviations

Whereas no methodology deviations were assessed during this verification event, a complete list of methodology deviations implemented previously is discussed in Section 5.1 of this report.

3.3 Project Description Deviations

During this verification two project description deviations were included in section 4.2 of the project PIR. In addition, one previous deviation was included in the previous PIR. The impact of each deviation is discussed below.

- The field standard operating procedures (SOPs) were updated. It is the professional opinion of the audit team that the changes to the SOP's did not affect the current or previous GHG emission reductions. Standard operating procedures are constantly being improved in forest inventory work as new situations arise in the field.
 - o Additions to the filed SOP's do not impact the applicability of the methodology, as the VM0009 methodology does place any restrictions on the field SOP's

- o Additions to the field SOP's do not impact the baseline scenario, as no changes were made to the carbon pools being measured, nor were any changes made to the baseline carbon stocks
- o The additions to the field SOP's in this case have no effect on additionality, as the updates only affect the consistency of the measurements and not the resulting stocking levels
- The monitoring procedures for the CCB now follow the monitoring plan described in the VCS project description for consistency across both programs.
 - o Changes to the monitoring plan that agree with the validated VCS project description do not affect the applicability of the methodology, as the monitoring plan in the project description has been previous validated as in conformance with the methodology
 - o Changes to the monitoring plan that agree with the validated VCS project description do not impact the baseline scenario, as no changes were made to the carbon pools being measured, nor were any changes made to the baseline carbon stocks
 - o Changes to the monitoring plan that agree with the validated VCS project description have no impact on additionality, as the difference between ex-ante and ex-post carbon stocks remains additional
- The information regarding project management was updated
 - o Changes to the management team or the roles of implementing partners does not impact the applicability of the methodology, as the VM0009 methodology does place any restrictions on the management team
 - o Changes to the management team or the roles of implementing partners does not impact the appropriateness of the baseline scenario, as the management team is not required to determine the baseline scenario
 - o Changes to the management team do not affect the additionality of the project, as management teams are not included in the additionality assessment

In conclusion, the verification team was able to confirm that the project description deviations are appropriate and conform to the VCS rules and are deemed valid.

3.4 Grouped Project

N/A – This is not a grouped project.

4 GENERAL VERIFICATION FINDINGS

4.1 Summary Description of the Project (G3)

The verification team reviewed the summary description of the project provided in both the project implementation report and the project design document and confirmed consistency in the description between both documents. In addition, this is the second verification in which the verification team performed verification activities on site and are able to confirm that the summary description of the project is still valid.

In addition, the verification team reviewed the PIR and observed that section referring to the project climate, community, and biodiversity determined that still satisfies objectives referenced page 30 of the PDD. The verification team confirmed that the CCB rules allow for such exclusion if information for indicators have not changed. In review of this section of the PDD, the verification team was able to confirm that the monitoring activities described in the PIR and associated monitoring workbooks /9/ - /38/ that the project has been implemented as designed and in accordance with the methodology. Based on the document review and observations on site, the verification team determined the project still satisfies G3.1 and G3.2 of the CCB Standards.

4.2 Project Location (G1 & G3)

The project location has not changed since validation and therefore still satisfy sections G1, G1.3 and G3 of the CCB Standards.

4.3 Conditions Prior to Project Initiation (G1)

As conditions prior to project initiation are, by definition, ex-ante, this report does not include such information.

4.4 Project Proponent (G4)

The project proponent(s) have not changed since validation and therefore still satisfy section G4 of the CCB Standards

Other Entities Involved in the Project (G4)

Other entities involved in the project have not changed since validation and therefore still satisfy section G4 of the CCB Standards.

4.5 Project Start Date (G3)

The project start date is 1 July 2011.

4.6 Project Crediting Period (G3)

The project crediting period is 30 years. The start date of the crediting period is 1 July 2011, the end date is 30 June 2041

5 IMPLEMENTATION OF DESIGN

5.1 Project Implementation Status (G3)

The audit team assessed the implementation of the project activities against Section 4.3 of the Project Description. The audit team confirmed that Section 2 of the PIR provides an accurate description of the implementation of the project. The audit team concluded that the project has been implemented as described in the project description. For a complete description of the steps taken to assess the project implementation see below:

Item	Verification Findings
Material discrepancies between project implementation and the project description	The audit team performed a series of visits to the communities included in the project zone and observed the project activities taking place. The audit team reviewed monitoring records for both aboveground biomass and soil carbon. The audit team also held interviews with members of communities involved in the project and were informed that the project had thus far met all commitments with regard to the project activities as described in G3.2 of the CCB Standards. No material discrepancies were found
Implementation status of monitoring plan and completeness of monitoring	Audit team confirmed that all monitoring activities documented in Section 5.1 of PIR were correctly carried out accordingly with the requirements and frequency of the monitoring plan described in Section 4.3 of the PD /39/ and CM3 and B3 of the PDD /40/ and through the following: Performed spot checks on 11 plots across the project area and confirmed that they conformed to the sampling design as described in the field operating procedures (see Section 2.2 of this report), as well as best practices in forest mensuration. In addition, the audit team performed spot measurements during the field verification and consistently produced the same results as the project team. Finally, the audit team independently re-measured one of the field verification plots which produced results

Item	Verification Findings
	consistent with those of the project • Observed the setup and soil collection for 1 plot from the initial soil inventory and found the procedures to be consistent with those reported in the soil collection SOPs • Spent one week in the field with the project team, both re-measuring plots and confirming the implementation of project activities within communities and confirmed that the organizational structure and operation is as described in Section 5.1 of the PIR • Reviewed the process for data management and storage and confirmed that the description provided in Section 5.1 of the PIR was followed completely and is sufficient for providing quality data management and storage • Interviewed biomass team while on site and confirmed that the personnel were highly skilled and educated as to the processes described in the field operating procedures. In addition, the audit team spent over a week in both the office and the field with the team and confirmed that the description provided in the PIR was generally being followed completely • Reviewed the allometric equations provided by project personnel and confirmed that the equations were correctly calculated in the workbooks. Finally, the audit team re-calculated the plot level biomass for all plots selected for the field verification and produced consistent results with those reported in the project calculations /31/ • The audit team reviewed the calculation of project GHG reductions as prescribed by

Item	Verification Findings
	the methodology. The audit team confirmed that the value from the previously validated baseline emissions model was correctly incorporated into the calculation of GHG reductions • Re-calculated the uncertainty deduction, as prescribed by the methodology and confirmed that the values provided in the project calculations are accurate • Reviewed the process for the detection of forest fires across the project area. The audit team confirmed that the disturbance monitoring procedures was being followed appropriately and reported accordingly • Re-calculated the GHG Emission Reductions or Removals using a stepwise approach for each carbon pool included in the Project Area. The audit team values were consistent with those of the project. The audit team has a reasonable level of assurance that the area reported in the project calculations is accurate
Existence of material discrepancies between monitoring system and monitoring plan (as described in 4.3 of project description) and applied methodology	• All tasks described in Section 5.1 of the PIR were in agreement with the monitoring plan as described above. No material discrepancies were found
Whether GHG Emission Reductions or Removals generated by the project have become included in emissions trading program or other mechanism that includes GHG allowance trading	• Audit team confirmed that REDD+ projects are not within scope of Clean Development Mechanism • Audit team applied professional judgment to determine there is very low risk of GHG Emission Reductions or Removals having been included in any other program
Whether project has received or sought any other form of environmental credit, or has become eligible to do so since validation or previous	• Audit team is unaware of any other environmental crediting program that project would be eligible to participate in

Item	Verification Findings
verification	
Whether project has participated or been rejected under any other GHG programs since validation or previous verification	The audit team confirmed that the project has not previously been rejected by the VCSA and that a compliance program does not exist in Zimbabwe at this time. Therefore the risk of the project not being in conformance with this requirement is non-existent at this time

As required by section 3.5.2 of the VCS Standard v3.4, a complete list of previously validated methodology deviations is provided below:

- Deviation from a using systematic point locations with a random origin
 - The audit team agrees with the claims in the PDD and the initial verification report. The intent of using a random origin with a systematic grid design is to eliminate possible bias that may be introduced by choosing a starting point in a manner other than random. The protocol employed by the project merely ensures adequate plot coverage and the independence of plot. The random origin has been employed within all grids, therefore eliminating any possibility of bias in the design and having no consequence.
- Deviation from using covariate to select the best fit model
 - The audit team reviewed the rationale provided in the PD and the findings presented in the original verification report and agrees that the removal of the population variable from the regression analysis provided in equation 7. Given the high insignificance of the variable removed in the project calculations, the audit team agrees with the assessment of the original verification body that no consequence results from this deviation, other than a more accurate result.

In conclusion, the audit team can affirm that the project has been implemented as described in the project description.

5.2 Management of Risks to Project Benefits (G3)

There have been no changes to the management of risks to project benefits since the previous verification (also performed by SCS). During the site visit, the verification team reviewed the risks to project benefits, as stated in the PDD and confirmed that project personnel continue to ensure ongoing consultation with communities throughout the project zone, have implemented cold season burning to mitigate fire risks, and have an adaptive management plan in place. In conclusion, the verification team finds that no material discrepancies exist between the project design and the project implementation and therefore the respective requirements of the CCB Standards are still complied with.

5.3 Measures to Maintain High Conservation Values (G3)

During the desk review and site visit portions of the verification, the verification team observed the implementation of the project activities, which included forestland protection. Whereas, benefits for the biodiversity aspects of the project are not immediately measurable, the successful protection of natural resources is a reasonable proxy for measure. It is the opinion of the audit team that the activities implemented thus far are sufficient for maintaining the high conservation values of the project zone.

5.4 Project Financing (G3 & G4)

The verification team was provided with the financial budget for the project and confirmed that the values provided were accurately included in the project breakeven analysis. In addition, the verification team reviewed a sample of invoices while on site and confirmed the inputs to the budgets to be accurate. In reviewing the budget, the verification team were able to confirm the expenditures for project implementation were included and the project remains profitable. Overall, the verification team confirms that the project financing is sufficient for the continued implementation of the project activities. Finally, during the site visit, the verification team was provided with annual reports from Carbon Green Investments (the parent company for the implementing organization) and confirmed that the organization is perennially profitable and therefore satisfies the requirements regarding financial health of the implementing organization.

5.5 Employment Opportunities and Worker Safety (G4)

The verification team held interviews with employees of the project, as well as other community members and confirmed the claims in the PIR regarding project employment to be valid. Whereas, the majority of employees are game scouts and male, the project activities include the production of moringa trees in which many community members benefit from the harvesting and sale of moringa leaves.

The verification team was also able to confirm that the project has strong systems in place to inform workers of their rights and are made aware and prepared for situations that may pose health risks. In addition, the verification team interviewed individuals charged with passing down conservation farming training to other community members and found that the training systems were sufficient for ensuring local capacity is not lost.

Finally, the verification team reviewed employee records for individuals employed by the project and confirmed that the records are consistent with the descriptions provided in section 4.3 of the PDD.

5.6 Stakeholders (G3)

During the site visit, the verification team held meetings and interviews with a suite of stakeholders across the project zone. In most or all cases the stakeholders reported ongoing consultation as described in the PDD and PIR. Stakeholders continue to be involved in the project implementation and are cognisant of activities to ensure ongoing consultation. Members of the verification team held interviews with community members in the project zone, who confirmed that the public comment period had been publicized through sign boards throughout the project zone and regular meetings with project personnel. In addition, community members corroborated claims in section 3.10 of the PDD regarding the grievance process implemented by project personnel. Whereas, no grievances were noted during the site visit, the verification team confirmed that community members are well aware of the process and were able to answer all questions from the verification team regarding the grievance process. No comments were received during the public comment period, nor were any issues raised during the site visit.

5.7 Sustainable Development

Whereas, neither the VCS nor CCB program documents provide a definition for sustainable development, it is difficult to say how a project is in conformance with such a criterion. Moreover, a review of the United Nations Development Programme (UNDP) shows no current goals for Zimbabwe with respect to sustainable development. The verification team is able to confirm that the project has systems in place to ensure lessons learned from the implementation of project activities are documented and passed on to new individuals and communities taking part in the project. The verification team reviewed the project adaptive management plan in concert with the project objectives and agrees that the project activities being implemented are sufficient for meeting the intent of this section. Project activities such as conservation agriculture and forest protection are capable of ensuring sustainable development of the project area over time.

6 LEGAL STATUS

6.1 Compliance with Laws, Statutes, Property Rights and Other Regulatory Frameworks (G4 & G5)

Prior to the site visit the verification team reviewed the laws, statutes, property rights, and other regulatory frameworks described in section 1.11 of the PD and section G5.2 of the PDD and cross checked with the current PIR and confirmed no changes were noted with respect to these items. In addition, the verification team performed a web based review to ensure no new laws were enacted that are applicable to the project activities.

<http://www.parlzim.gov.zw/acts>

Using information gleaned from the desk review process described above, during the site visit, the verification team held interviews with community members, local chiefs, and district officers. Information gleaned from on site interviews confirmed that no new laws had been enacted that would be applicable to the project activities and the project is still in compliance with all laws, statutes, property rights, and other regulatory frameworks. The verification team also review employee records /37/ and confirmed that the workers' rights, training procedures for employees and safety responsibilities provided in the validated PDD are being adhered to and documented. In addition, this is the second verification performed by SCS and the verification team was able to confirm no changes to the project or the legal status of the project occurred since the previous verification.

6.2 Evidence of Project Ownership (G5)

There have been no changes to the ownership since the previous verification, which was performed by SCS. A complete description of the verification activities employed to confirm this is located under the cover of the VCS verification report posted on the VCS website. During this verification, the verification team held interviews with local community members and district officials who confirmed there have been no changes to the project ownership since project commencement.

6.3 Emissions Trading Programs and Other Binding Limits (CL1)

See section 5.1 above.

6.4 Participation under Other GHG Programs (CL1)

See section 5.1 above.

6.5 Other Forms of Environmental Credit (CL1)

See section 5.1 above.

6.6 Projects Rejected by Other GHG Programs (CL1)

See section 5.1 above.

6.7 Respect for Rights and No Involuntary Relocation (G5)

During the site visit, the verification team held interviews with individuals, communities, and district officers in the project area. All interviewees confirmed that no relocation occurred as a result of the project implementation and no infringement of rights was noted.

6.8 Illegal Activities and Project Benefits (G5)

There have been no changes with respect to this indicator since the previous verification (also performed by SCS). The verification team reviewed section 5.5 of the PDD /40/ and cross checked against section 3.8 of the PIR and observed that the reader is referred to the PDD for a description of illegal activities in the project zone, as is allowed by the CCB rules when no changes have occurred for an indicator.

In addition the verification team reviewed the laws and statutes applicable to the project activities and confirmed that no project benefits are the result of illegal activities.

Finally, the verification team spent 8 days working in the project zone observing forest conditions and interviewing local communities and district officials. Information gleaned from observations and interviews further corroborated the claims in the PDD that poaching and illegal logging remain the only illegal activities taking place in the project zone.

7 APPLICATION OF METHODOLOGY

7.1 Baseline Scenario (G2)

There have been no changes with respect to this indicator since the previous verification (also performed by SCS). A complete description of the verification activities employed to confirm such is located under the cover of the VCS verification report posted on the VCS website.

7.2 Additionality (G2)

There have been no changes with respect to this indicator since the previous verification (also performed by SCS). A complete description of the verification activities employed to confirm such is located under the cover of the VCS verification report posted on the VCS website.

8 QUANTIFICATION OF GHG EMISSION REDUCTIONS AND REMOVALS

8.1 Accuracy of GHG Emission Reduction or Removal Calculations (G2)

The GHG Emission Reductions or Removals have been quantified correctly in accordance with the project description and the applied methodology.

For all instances in which values were transcribed between datasets (e.g., transcription from the project description to reporting workbooks, or between reporting workbooks), the audit team carefully traced values to ensure the absence of manual transposition errors.

8.1.1 Data and Parameters Available at Validation

	Steps taken by audit team to assess...		
Data/Parameter	accuracy of GHG Emission Reductions or Removals	whether methods/formulae set out in project description have been followed	appropriateness of default values
BGLT	N/A (confirmed at validation)	The audit team reviewed the outputs from the Project software (MOVERS), as well as re-calculated a randomly selected field plot and confirmed that the methods set out in the	N/A

	Steps taken by audit team to assess...		
Data/Parameter	accuracy of GHG Emission Reductions or Removals	whether methods/formulae set out in project description have been followed	appropriateness of default values
		project description were followed.	
BGNT	N/A (confirmed at validation)	See BGLT	N/A
AGLT	N/A (confirmed at validation)	The audit team reviewed the outputs from the Project software (MOVERS), as well as re-calculated a randomly selected field plot and confirmed that the methods set out in the project description were followed.	N/A
AGNT	N/A (confirmed at validation)	See AGLT	N/A
SOC	N/A (confirmed at validation)	The verification team reviewed section 2.4.5 of the PD and confirmed that the formulae is consistent with the methodology and with the results provided. Some changes were made to the sampling methods described and are described in section 3.3 of this report.	

8.1.2 Data and Parameters Monitored

	Steps taken by audit team to assess...		
Data/Parameter	accuracy of GHG Emission Reductions or Removals	whether methods/formulae set out in project description have been followed	appropriateness of default values
AGLT	Reviewed allometric equations provided by the Project Personnel. Confirmed the allometric equations produced the same results confirmed at validation. Re-calculated a randomly selected plot and confirmed the correctness of the project	Confirmed that all methods used by the Project Personnel were consistent with the procedures described in Section 3.3.7 of the PIR and 4.3.7 of the Project Description.	The default density factor confirmed at validation of .47 continues to be used in the project calculations and is conservative with respect to what is allowed by the

	Steps taken by audit team to assess...		
Data/Parameter	accuracy of GHG Emission Reductions or Removals	whether methods/formulae set out in project description have been followed	appropriateness of default values
	calculations.		methodology and therefore appropriate.
AGNT	See AGLT	See AGLT	See AGLT
Leakage	Observed the re-measurement of two leakage plots and confirmed that the methodology was consistent with the previously validated SOP's. In addition the audit team confirmed the measurements collected in the field were consistent with the current assessment and entered correctly into the leakage calculation workbook. Finally, the audit team was able to trace the value from the leakage workbook to the ER calcs work book and confirm it was applied correctly.	Confirmed that all methods used by the Project Personnel were consistent with the procedures described in Section 4.4 of the PIR and Section 3.3 of the Project Description. In addition, the audit team was able to confirm that the data collection followed the procedures defined in the previously validated field SOP's	N/A
SDW	See AGLT	See AGLT	See AGLT. In addition, the inclusion of all SDW as class two is conservative and allowed by the methodology
a _k	Reviewed the process for re-stratification of the Project Area. Confirmed that all areas of deforestation were moved into a non-forest class and given a carbon value of 0. Whereas, these areas were not likely completely deforested and therefore a carbon value of 0 is not accurate, the resulting values ensure a conservative estimate of GHG Emission	Whereas, the validated Project Description does not elaborate on the stratification process, the training employed to identify forest strata is consistent with the methods provided in the supplementary documentation provided to the verifiers for the original stratification.	N/A

	Steps taken by audit team to assess...		
Data/Parameter	accuracy of GHG Emission Reductions or Removals	whether methods/formulae set out in project description have been followed	appropriateness of default values
	Reductions or Removals		
U ^(m)	Recalculated the average uncertainty in carbon stocks and the baseline model at the end of the monitoring period. Confirmed that the uncertainty for each input and the overall average was calculated correctly and is free from material error.	The verification team reviewed section 4.3.8 of the project description and cross checked against the methodology and the uncertainty calculations and confirmed consistency throughout	
SOC	The verification team re-sampled all soil plots in the Nyaminyami district and calculated the mean soil organic carbon (SOC) and confirmed the project values to in the same population as that of the verification sample	Confirmed that all methods used by the Project Personnel were consistent with the procedures described in Section 4.4 of the PIR and Section 3.3 of the Project Description. In addition, the audit team was able to confirm that the data collection followed the procedures defined in the previously validated field SOP's	N/A

In all cases for data and parameters monitored the audit team used either raw project data or data collected by the audit team and performed a complete recalculation of GHG emission reductions to account for any possible transcription errors on the part of project personnel. Whereas, more parameters than are listed here have been included in the project PIR, only parameters monitored during the current monitoring period are considered here.

In closing, the audit team was able to come to a reasonable level of assurance that the final GHG emission reduction values reported by project personnel have been reported accurately and free from material error.

8.2 Quality of Evidence to Determine GHG Emission Reductions or Removals

The evidence used to determine the GHG reductions and removals was of sufficient quantity and appropriate quality. An identification of the categories of evidence used to determine the GHG Emission Reductions or Removals, and a description of the steps taken to assess the sufficiency of quantity, and appropriateness of quality, of each category of evidence, follows.

	Steps taken by audit team to assess...		
Category	Reliability, source, nature of evidence	Information flow from data generation and aggregation, to recording, calculation and final transposition into the PIR	Appropriateness of implemented calibration frequency of monitoring equipment
Reporting workbooks	Workbooks originated from Project Personnel and were determined, after thorough testing, to be of high quality and highly reliable; quantity of workbooks provided to audit team was sufficient	In all cases, audit team traced data contained in the PIR from the emission reduction workbooks back to their respective sources /31/ /32/ and /35/	N/A
GIS Data	All stratification and other demographic data was provided to the audit team, who confirmed that the data contained all the necessary information to recreate of the processes employed by the project and found the calculations consistent with values stated in the Project Description, PIR and applied calculations.	The audit team re-calculated the total project area, as well as the area of each land class in the project area. In addition, the audit team collected GPS data at each plot point visited in order to ensure consistency with strata level reporting in the PIR	N/A

8.3 Non-Permanence Risk Analysis

The verification team reviewed the project risk report titled “170215_VCS Non-Permanence Risk Report Template Short, v3.0_clear” /2/ and the associated risk scores. The determined value of the overall risk rating has only changed slightly since the validation audit. The audit team did not perform a re-assessment of the non-permanence risk analysis from first principles, but did assess the following:

- Whether any circumstances or conditions may have transpired since the prior verification audit such that the determination made by the previous verification body is no longer valid; and
- Whether items meant to address certain risks are in place and functioning as intended.

The determined value of the overall risk rating of 14% is appropriate and in conformance with the AFOLU Non-Permanence Risk Tool, to the extent that said determined value was appropriate and in conformance to the AFOLU Non-Permanence Risk Tool at the time of the prior verification audit. Finally, for instances in which there were no changes from the previous risk assessment, the audit team confirmed that the risk rating remains valid to the extent that it was valid in the first place.

The findings of the audit team regarding the risk scores applied for each factor are as follows.

8.3.1 Internal Risk – Project Management

Risk	Assessment of rationale, assumptions and justification	Assessment of quality of documentation and data provided	Conclusion regarding appropriateness of the risk rating
(a)	The project is a REDD/AUD AFOLU project and therefore does not rely on tree planting to generate GHG credits.	N/A	Risk rating is appropriate
(b)	The Project has previously undergone validation and verification and therefore will require protection of carbon stocks for which credits have already been issued.	N/A	Risk rating is appropriate

Risk	Assessment of rationale, assumptions and justification	Assessment of quality of documentation and data provided	Conclusion regarding appropriateness of the risk rating
(c)	The audit team reviewed the work history and training of the Project Personnel and implementing partners /37/. The audit team confirmed that the management team includes individuals with significant experience necessary to undertake all project activities (i.e., any area of required experience is not covered by at least one individual with at least 5 years' experience in the area). During the site visit, the verification team observed interactions between community members and the project management team and a strong rapport that was obviously built on continued exposure and on site consultation	The verification team was provided with a sample of the records reviewed onsite and confirms that the documentation is what one would expect from formal employment documentation and is considered high quality	Risk rating is appropriate
(d)	Audit team worked and assessed the project in the country and in the project area and confirmed that the project management team meets this criterion. The verification team held office meetings at the Carbon Green Africa offices in Harare, which is less than a day's drive from the project area. During these meetings it was obvious to the verification team that the project team in country were those responsible for project implementation and the technical aspects of the project. Also, see item above.	N/A	Risk rating is appropriate

Risk	Assessment of rationale, assumptions and justification	Assessment of quality of documentation and data provided	Conclusion regarding appropriateness of the risk rating
(e)	The audit team reviewed the history of the technical advisors for the project and confirmed that SouthPole Group has a long successful history of managing carbon projects from development through certification. Whereas, SouthPole Group does not have offices onsite, they have been involved with the project since its inception and are contractually obligated to support the project according to documents reviewed on site	The source is the VCS website, which more than meets the requirement for quality data.	Risk rating is appropriate
(f)	The audit team assessed the adaptive management processes described throughout the CCB documentation and confirmed that the processes previously validated and verified, constitute an adaptive management plan. In addition, the audit team interviewed local residents near the project area who had a firm understanding of how consultation is used to enhance the project.	The verified CCB PDD and PIR are well written and clearly define the adaptive management process.	Risk rating is appropriate

8.3.2 Internal Risk – Financial Viability

Risk	Assessment of rationale, assumptions and justification	Assessment of quality of documentation and data provided	Conclusion regarding appropriateness of the risk rating
(a)	-	-	N/A
(b)	-	-	N/A
(c)	-	-	N/A

Risk	Assessment of rationale, assumptions and justification	Assessment of quality of documentation and data provided	Conclusion regarding appropriateness of the risk rating
(d)	The audit team reviewed the financial budget of the project including grant funding documentation /1//3/. The audit team also sampled inputs driving the model and confirmed that the future sale of credits is based on conservative estimates.	The audit team found the project cash flow budget and associated documentation neat, organized and user friendly. The project team were able to provide a clear description of the inner workings of the budget as well as record keeping.	Risk rating is appropriate
(e)	-	-	N/A
(f)	-	-	N/A
(g)	-	-	N/A
(h)	See above for assessment of rationale As breakeven has already occurred, no cash out is required before project reaches breakeven; therefore, audit team agrees that project has inherently secured 100% of funding needed to cover total cash out before project reaches breakeven	N/A	Risk rating is appropriate
(i)	See above for assessment rationale As breakeven has already occurred, no cash out is required before project reaches breakeven; therefore, audit team agrees that project inherently has as callable resources 100% of funding needed to cover total cash out before project reaches breakeven	N/A	Risk rating is appropriate

8.3.3 Opportunity Cost

Risk	Assessment of rationale, assumptions and justification	Assessment of quality of documentation and data provided	Conclusion regarding appropriateness of the risk rating
(a)	-	-	N/A
(b)	-	-	N/A
(c)	-	-	N/A
(d)	The audit team reviewed evidence supporting the table provided in the Project risk report and confirmed that the baseline scenario is subsistence driven. In addition while on site, the audit team visited communities in Nyaminyami district in the project area further confirming this claim	The audit team was provided with the participatory rural appraisal for the project and was able to confirm that the data was consistent with the surveys comprising the appraisal	Risk rating is appropriate
(e)	-	-	N/A
(f)	-	-	N/A
(g)	-	-	N/A
(h)	The audit team reviewed the deed of trust forming the Kariba Trust and the revenue addendum /41//42/ which explicitly states the requirement to continue the project activities over the project crediting period. In addition, the audit team interviewed District of Nyaminyami officials, who confirmed that the creation of the trust is legally binding	The audit team was provided with the Kariba Trust Fund Deed and the revenue sharing addendum, both of which can be considered of high quality	Risk rating is appropriate
(i)	NA	NA	N/A

8.3.4 Internal Risk – Project Longevity

Risk	Assessment of rationale, assumptions and justification	Assessment of quality of documentation and data provided	Conclusion regarding appropriateness of the risk rating
	The audit team reviewed the calculation of project longevity score provided in the risk report and confirmed that it was calculated correctly. In addition, the audit team reviewed the CCB PDD and initial PIR /40//43/ confirming that the management plan is described throughout the document and covers the life of the project. The audit team also reviewed the financial plan submitted to Carbon Green Investments and confirmed that it covers the project crediting period.	The audit team was provided with the validated and verified Kariba CCB PDD and initial PIR, the Kariba Trust Fund Deed and, the revenue sharing addendum, all of which can be considered of high quality	Risk rating is appropriate

8.3.5 External Risk – Land Tenure and Resource Access/Impacts

Risk	Assessment of rationale, assumptions and justification	Assessment of quality of documentation and data provided	Conclusion regarding appropriateness of the risk rating
(a)	N/A	N/A	N/A
(b)	While on site, the audit team visited local districts and reviewed rights of use agreement for one district confirming that the ownership and rights of use are held by different entities	The rights of use contract (reviewed on site), sampled by the audit team, were clearly defined and confirmed by the local district of Hurungwe, who confirmed there has been no change in the rights of use since the previous verification	Risk rating is appropriate

Risk	Assessment of rationale, assumptions and justification	Assessment of quality of documentation and data provided	Conclusion regarding appropriateness of the risk rating
(c)	While on site, the audit team visited local districts and confirmed that the project management team has consistently worked and is currently working with communities to determine and mitigate any disputes that may arise over land tenure or ownership. Based on the interviews performed by the audit team no disputes exist at this time	N/A	N/A
(d)	While on site, the audit team visited local districts and confirmed that the project management team has consistently worked and is currently working with communities to determine and mitigate any disputes that may arise access/use rights. Based on the interviews performed by the audit team no disputes exist at this time	N/A	N/A
(e)	N/A – the project is not a WRC project	N/A	N/A
(f)	As the rights of use contracts have not changed, the legally binding commitment to continue the management practices confirmed at validation are still in place	See item (b) above	Risk rating is appropriate
(g)	N/A	N/A	N/A

8.3.6 External Risk – Community Engagement

Risk	Assessment of rationale, assumptions and justification	Assessment of quality of documentation and data provided	Conclusion regarding appropriateness of the risk rating

Risk	Assessment of rationale, assumptions and justification	Assessment of quality of documentation and data provided	Conclusion regarding appropriateness of the risk rating
(a)	During the site visit, the verification team held interviews with households across the Nyaminyami district. 100% of the individuals interviewed had been consulted through a series of ongoing consultation meetings. In addition, while traversing through other districts in the project area, individuals encountered along the way were familiar with project personnel and have clear been implementing conservation agriculture activities. Based on these experiences and community monitoring documentation /22/ - /29/ provided by project personnel, the verification team has a reasonable level of assurance that the risk score is appropriate.	The community monitoring documents provided in section 2.2 of this report are clear and organized and are considered of high quality	N/A
(b)	While on site, the audit team visited all four districts comprising the project area. Interviews with local communities and the CEO of the District of Nyaminyami confirmed claims in the initial risk report that people living outside the project boundary are not reliant on the project area. In addition, it was obvious to the audit team that given the remote nature of the project area, that the risk of villages outside of the project area to be reliant on the project area at this time does not exist. Moreover, the adjacent forested areas in general are bordered by uninhabited protected areas further confirming these claims	N/A	N/A

Risk	Assessment of rationale, assumptions and justification	Assessment of quality of documentation and data provided	Conclusion regarding appropriateness of the risk rating
(c)	The project has been successfully certified under the CCB Standards and generates net positive impacts on the social and economic well-being of the local communities who derive livelihoods from the project area.	The certified CCB documentation can be considered high quality	Risk rating is appropriate

8.3.7 External Risk – Political Risk

Risk	Assessment of rationale, assumptions and justification	Assessment of quality of documentation and data provided	Conclusion regarding appropriateness of the risk rating
(a)	-	-	N/A
(b)	The audit team downloaded dataset from World Bank Institute's Worldwide Governance Indicators (for the most recent five years, 2009-2014, as of November 2016) and confirmed the WGI score of -1.46	The dataset used is required by the AFOLU Non-Permanence Risk Tool, and can be considered high quality	Risk rating is appropriate
(c)	-	-	N/A
(d)	-	-	N/A
(e)	-	-	N/A
(f)	N/A	N/A	N/A

8.3.8 External Risk – Natural Risk

Risk	Assessment of rationale, assumptions and justification	Assessment of quality of documentation and data provided	Conclusion regarding appropriateness of the risk rating
Fire	Given the forest types comprising the project area and the expertise of the audit team with such, miombo and mopane woodlands are highly fire adapted and are susceptible to loss of carbon stocks from natural fire due to human created conditions. The success of the project in reducing these activities is sufficient for keeping the likelihood and significance of natural fire static. While on site, the audit team observed areas in which the “cold burning” described in the PD and PIRs have been implemented, therefore justifying the mitigation score.	N/A	Risk rating is appropriate
Pest and Disease Outbreaks	Given the forest types comprising the project area and the expertise of the audit team with such, miombo and mopane woodlands are highly resistant to pest and disease outbreaks. The audit team visited inventory plots across each district in the project area and confirmed that the species composition is consistent with the forest types listed above and therefore the risk of any changes to the ability of the forest areas to resist pest and disease outbreaks is insignificant	N/A	Risk rating is appropriate

Risk	Assessment of rationale, assumptions and justification	Assessment of quality of documentation and data provided	Conclusion regarding appropriateness of the risk rating
Extreme Weather	No changes have occurred to the likelihood and significance of extreme weather since validation and the previous verification. The audit team is experienced working in the region and agrees that extreme weather does not pose a risk to the carbon stocks in the project area	N/A	Risk rating is appropriate
Geological Risk	No changes have occurred to the likelihood and significance of geological events since validation and the previous verification. The audit team is experienced working in the region and agrees that geological events do not pose a risk to the carbon stocks in the project area	N/A.	Risk rating is appropriate

In conclusion, the audit team found the risk analysis provided by the client to be accurate and well documented. The audit team agrees with the overall risk rating to be 14% as calculated according to the requirements of the AFOLU Non-Permanence Risk Tool. The total VCU's that should be deposited into the buffer account are as follows:

2014 – 317,114

2015 – 634,228

2016 – 317,114

8.4 Climate Change Adaptation Benefits (GL1)

During the site visit, the verification team held interviews with individuals and groups from communities within the project zone and confirmed the claims in section 6.5 of the PIR. The verification team reviewed meeting minutes from ongoing community consultation meetings in which communities discussed successes and failures of project activities and developed methods to implement changes based on lessons learned. In addition, the verification team interviewed individuals who had strong knowledge of drought adapted farming methods.

The project proponents must:

Climate Change Adaptation Benefits

GL1.1 - Identify likely regional climate change and climate variability scenarios and impacts, using available studies, and identify potential changes in the local land-use scenario due to these climate change scenarios in the absence of the project.	The audit team reviewed the PIR and confirmed it includes regional climate change and climate variability scenarios and impacts, using available studies, and identify potential changes in the local land-use scenario due to these climate change scenarios in the absence of the project. The audit team reviewed the suite of literature referenced in the PDD and confirmed that the climate predictions of the literature are consistent with the claims in the PDD
Conformance Y	
GL1.2 - Identify any risks to the project's climate, community and biodiversity benefits resulting from likely climate change and climate variability impacts and explain how these risks will be mitigated.	Whereas, the impacts of climate change are difficult to predict, the audit team agrees with the assessment in the PIR regarding the anticipation of climate change risks and the mitigation measures needed to avoid the expected risks. Based on the current information available, the audit team confirmed with a reasonable level of assurance that the PIR provides adequate information for meeting the requirements of this indicator
Conformance Y	
GL1.3 - Demonstrate that current or anticipated climate changes are having or are likely to have an impact on the well-being of communities and/or the conservation status of biodiversity in the project zone and surrounding regions.	The audit team reviewed the PIR and the referenced literature for this section and confirmed that PIR provides information that the anticipated climate changes are having or are likely to have an impact on the well-being of communities and/or the conservation status of biodiversity in the project zone and surrounding regions
Conformance Y	
GL1.4 - Demonstrate that the project activities will assist communities and/or biodiversity to adapt to the probable impacts of climate change.	The audit team reviewed the PIR and confirmed that it provides an adequate demonstration that the project activities will assist communities and/or biodiversity to adapt to the probable impacts of climate change. Whereas, the effects of climate change are uncertain, the audit team agrees that

	the mitigation and adaptive strategies provided in the PIR are appropriate for the communities and biodiversity in the project zone
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9 COMMUNITY

9.1 Net Positive Community Impacts (CM1)

The project must generate net positive impacts on the social and economic well-being of communities and ensure that costs and benefits are equitably shared among community members and constituent groups during the project lifetime.

Projects must maintain or enhance the High Conservation Values (identified in G1) in the project zone that are of particular importance to the communities' well-being.

The project proponents must:

CM1.1 - Use appropriate methodologies to estimate the impacts on communities, including all constituent socio-economic or cultural groups such as indigenous peoples (defined in G1), resulting from planned project activities. A credible estimate of impacts must include changes in community well-being due to project activities and an evaluation of the impacts by the affected groups. This estimate must be based on clearly defined and defensible assumptions about how project activities will alter social and economic well-being, including potential impacts of changes in natural resources and ecosystem services identified as important by the communities (including water and soil resources), over the duration of the project. The 'with project' scenario must then be compared with the 'without project' scenario of social and economic well-being in the absence of the project (completed in G2). The difference (i.e., the community benefit) must be positive for all community groups.	The audit team reviewed the PIR and confirmed it includes an estimate of the impacts on communities, including all constituent socio-economic or cultural groups such as indigenous peoples. The audit team confirmed that the project uses a methodology that is consistent with the Theory of Change, as is suggested by the CCB Standards. While on site, the audit team interviewed local community members who confirmed that the claims in the PIR are a result of the consultation process and are therefore clearly defensible. Furthermore, the focal issues used as indicators of change allowed the audit team to assess how these impacts over the current monitoring period. The PIR includes enough information to assess impacts and shows the result to be net positive for all communities, therefore meeting the requirements of this indicator. The verification team reviewed the PDD and PIR and confirmed the information to be consistent with respect to community monitoring. In addition, the verification team reviewed the current monitoring records and interviewed project employees and noted no material discrepancies between the project design and implementation
Conformance - Y	

CM1.2 - Demonstrate that no High Conservation	Given that the community HCV's are inherently
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Values identified in G1.8.4-6 will be negatively affected by the project.	correlated with the climate benefits, the audit team agrees that avoided deforestation results in only positive impacts on the community HCV's described in G1.8.4-6. The verification team reviewed the PDD and PIR and confirmed the information to be consistent with respect to high conservation values. In addition, the verification team interviewed project employees charged with monitoring and noted no material discrepancies between the project design and implementation
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9.2 Offsite Stakeholder impacts (CM2)

The project proponents must evaluate and mitigate any possible social and economic impacts that could result in the decreased social and economic well-being of the main stakeholders living outside the project zone resulting from project activities. Project activities should at least 'do no harm' to the well-being of offsite stakeholders.

The project proponents must:

CM2.1 - Identify any potential negative offsite stakeholder impacts that the project activities are likely to cause.	The audit team reviewed the PIR and confirmed that it addresses the identification of offsite stakeholders. While on site, the audit team community leaders and landowners who confirmed that the offsite stakeholder impacts described in the PIR are accurate. Furthermore, the audit team held interviews with landowners who confirmed that the current system of land tenure and ownership result in low risk of negative risks to offsite stakeholders
Conformance - Y	

CM2.2 - Describe how the project plans to mitigate these negative offsite social and economic impacts.	The audit team agrees with the mitigation measures provided in the PIR that focusing on the wildlife human conflict is an area to best achieve success in mitigating these negative impacts.
Conformance - Y	

CM2.3 - Demonstrate that the project is not likely to result in net negative impacts on the well-being of other stakeholder groups.	Given that the project activities are designed to avoid deforestation, the audit team agrees that the result of the project is designed to provide a
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	continued source of forest resources and grazing land. Whereas, wildlife- human conflicts may affect other stakeholder groups, the audit team agrees that the mitigation measures in place are sufficient to ensure the project does not result in negative impacts on other stakeholders
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9.3 Exceptional Community Benefits (GL2)

N/A – The project is not claiming exceptional community benefits at this time.

10 BIODIVERSITY

10.1 Net Positive Biodiversity Impacts (B1)

The following is both a verbatim transcription from the CCB Standards and descriptions of the verification activities employed to assess conformance. Unless otherwise stated, no material discrepancies were noted between the project design and project implementation.

The project must generate net positive impacts on biodiversity within the project zone and within the project lifetime, measured against the baseline conditions.

The project should maintain or enhance any High Conservation Values (identified in G1) present in the project zone that are of importance in conserving globally, regionally or nationally significant biodiversity.

Invasive species populations must not increase as a result of the project, either through direct use or indirectly as a result of project activities.

Projects may not use genetically modified organisms (GMOs) to generate GHG emissions reductions or removals. GMOs raise unresolved ethical, scientific and socio-economic issues. For example, some GMO attributes may result in invasive genes or species.

The project proponents must:

Net Positive Biodiversity Impacts

B1.1 -Use appropriate methodologies to estimate changes in biodiversity as a result of the project in the project zone and in the project lifetime. This estimate must be based on clearly defined and defensible assumptions. The 'with project' scenario should then be compared with the baseline 'without project' biodiversity scenario completed in G2. The difference (i.e., the net	The audit team confirmed that the PIR provides an estimate of the changes in biodiversity using the Theory of Change methodology, as suggested by the CCB Standards. The audit team agrees with the project assessment that the positive and negative impacts on biodiversity are directly linked to the health and existence of the ecosystems that comprise habitat for wildlife. Moreover, the audit
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biodiversity benefit) must be positive.	team is intimately familiar with the importance of wildlife to the biodiversity of the ecosystems themselves. The audit team was also able to confirm that the PIR provides a transparent description of the net impacts by comparing the 'with project' and 'without project' scenarios that allows for assessment by the auditor and the public resulting in net positive impact estimates
Conformance Y	

B1.2 Demonstrate that no High Conservation Values identified in G1.8.1-3 will be negatively affected by the project.	Given that the biodiversity HCV's are inherently correlated with the climate benefits, the audit team agrees that avoided deforestation is expected to have only positive impacts on the biodiversity HCV's described in G1.8.1.3
Conformance Y	

B1.3 - Identify all species to be used by the project and show that no known invasive species will be introduced into any area affected by the project and that the population of any invasive species will not increase as a result of the project.	The audit team reviewed the PIR and confirmed that it includes language addressing species used by the project.
Conformance Y	

B1.4 - Describe possible adverse effects of non-native species used by the project on the region's environment, including impacts on native species and disease introduction or facilitation. Project proponents must justify any use of non-native species over native species.	N/A – This indicator is not applicable as no non-native species are used in the project
Conformance Y	

B1.5 - Guarantee that no GMOs will be used to generate GHG emissions reductions or removals.	N/A – This indicator is not applicable as no GMO's will be used to generate emission reductions or removals
Conformance Y	

10.2 Offsite Biodiversity Impacts (B2)

The following is both a verbatim transcription from the CCB Standards and descriptions of the verification activities employed to assess conformance. Unless otherwise stated, no material discrepancies were noted between the project design and project implementation.

The project proponents must evaluate and mitigate likely negative impacts on biodiversity outside the project zone resulting from project activities.

The project proponents must:

Offsite Biodiversity Impacts

B2.1 - Identify potential negative offsite biodiversity impacts that the project is likely to cause.	While on site, the audit team held meetings with wildlife experts from Zimbabwe wildlife services who corroborated the claims in the PIR that the project is unlikely to result in negative offsite biodiversity impacts. In addition, the audit team has experience in the region and agrees that keeping ecosystems intact provides corridors for wildlife that potentially cause problems with human settlements. Finally, the audit team was provided with literature showing the correlation between habitat and human wildlife conflicts, further confirming the claims in the PIR.
Conformance Y	
B2.2 - Document how the project plans to mitigate these negative offsite biodiversity impacts	N/A – As no negative impacts are expected as a result of the project activities, no mitigation measures are necessary
Conformance Y	
B2.3 - Evaluate likely unmitigated negative offsite biodiversity impacts against the biodiversity benefits of the project within the project boundaries. Justify and demonstrate that the net effect of the project on biodiversity is positive.	N/A – See B2.2 above
Conformance Y	

10.3 Exceptional Biodiversity Benefits (GL3)

The following is both a verbatim transcription from the CCB Standards and descriptions of the verification activities employed to assess conformance. Unless otherwise stated, no material discrepancies were noted between the project design and project implementation.

All projects conforming to the Standards must demonstrate net positive impacts on biodiversity within their project zone. This Gold Level Exceptional Biodiversity Benefits criterion identifies projects that conserve biodiversity at sites of global significance for biodiversity conservation. Sites meeting this optional criterion must be based on the Key Biodiversity Area (KBA) framework of vulnerability and irreplaceability. These criteria are defined in terms of species and population threat levels, since these are the most clearly defined elements of biodiversity. These scientifically based criteria are drawn from existing best practices that have been used, to date, to identify important sites for biodiversity in over 173 countries.

Project proponents must demonstrate that the project zone includes a site of high biodiversity conservation priority by meeting either the vulnerability or irreplaceability criteria defined below:

Exceptional Biodiversity Benefits

GL3.1 - Vulnerability - Regular occurrence of a globally threatened species (according to the IUCN Red List) at the site: GL3.1.1 - Critically Endangered (CR) and Endangered (EN) species - presence of at least a single individual.	The audit team reviewed the IUCN Red List and confirmed the claims in the PDD that the project zone is home to <i>painted dogs</i> (<i>Lycaon pictus</i>), meeting the critically endangered criteria for this indicator (http://maps.iucnredlist.org/map.html?id=12436), accessed 26 January 2017 Furthermore, the audit team interviewed members of the Zimbabwe wildlife services who confirmed claims stated in the PIR.
Conformance Y	

11 VERIFICATION CONCLUSION

In conclusion, the project complies with the verification criteria for projects set out in VCS Version 3 and the CCB Standards Rules. The audit team holds no qualifications or limitations regarding the above statement. Furthermore, the validation activities employed by the verification team resulted in confirmation that the project complies with the validation criteria set out in the VCS Standard v3. In addition, through the implementation of the verification activities described throughout this report, the verification team confirms that the project has been implemented in accordance with the project description and subsequently validated variations.

It should be noted that the methodology requires fairly conservative methodological choices for emission calculations. These conservative methodological choices, along with the conservative choices inherent in the approach selected by project personnel, result in the project meeting the estimated GHG emission reductions.

Whereas, the monitoring period covers only two years, vintages are broken down by the portion each vintage year represents.

VCS Verification period: From 1-July-2014 to 30-June-2016

CCB Verification Period: From 1 February 2014 to 30 June 2016

Verified GHG emission reductions and removals in the above verification period:

Year	Baseline emissions or removals (tCO ₂ e)	Project emissions or removals (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Net GHG emission reductions or removals (tCO ₂ e)
2014	2,276,414	0	11,315	2,265,099
2015	4,552,828	0	22,630	4,530,198
2016	2,276,414	0	11,315	2,265,099
Total	9,105,655	0	45,260	9,060,395

CCB STANDARDS CRITERIA CHECKLIST:

GENERAL SECTION

G1. Original Conditions in the Project Area (Required)

CONFORMANCE

YES

G2. Baseline Projections (Required)	YES
G3. Project Design and Goals (Required)	YES
G4. Management Capacity and Best Practices (Required)	YES
G5. Legal Status and Property Rights (Required)	YES

CLIMATE SECTION

CL1. Net Positive Climate Impacts (Required)	YES
CL2. Offsite Climate Impacts (“Leakage”) (Required)	YES
CL3. Climate Impact Monitoring (Required)	YES

COMMUNITY SECTION

CM1. Net Positive Community Impacts (Required)	YES
CM2. Offsite Community Impacts (Required)	YES
CM3. Community Impact Monitoring (Required)	YES

BIODIVERSITY SECTION

B1. Net Positive Biodiversity Impacts (Required)	YES
B2. Offsite Biodiversity Impacts (Required)	YES
B3. Biodiversity Impact Monitoring (Required)	YES

GOLD SECTION

GL1. Climate Change Adaptation Benefits (Optional)	YES
GL2. Exceptional Community Benefits (Optional)	N/A
GL3. Exceptional Biodiversity Benefits (Optional)	YES

APPENDIX A: VERIFICATION FINDINGS

The following tables include all issues raised during the verification audit of the Kariba REDD+ Project. It should be noted that all language under "Client Response" is a verbatim transcription of responses to findings as provided by project personnel.

NIR 1 Dated 23 Jan 2017

Standard Reference: VCS Non-Permanence Risk Tool 2.2.3 (2); 2.3.2 (3)

Document Reference: 160725_VCS Non-Permanence Risk Report Template Short, v3.0_am

Finding: The VCS Non-Permanence Risk Tool states "Where the majority of baseline activities over the length of the project crediting period are subsistence-driven, an NPV analysis is not required, but an assessment of the net impacts of the project on the social and economic well-being of the communities who derive livelihoods from the project area (see Section 2.3.2) shall be undertaken. Based on this assessment, the project shall be assigned an opportunity cost score as set out in Table 3."

Additionally in Section 3.3.2(3), the tool states "To achieve the mitigation credit, it shall be demonstrated that a current participatory assessment of the positive and negative impacts of the project activities on the local communities who derive livelihoods from the project area has been completed and demonstrates net positive benefits on the social and economic well-being of these communities. A participatory assessment is considered current where it is completed at least five years prior to the risk analysis. Certification against the Climate, Community & Biodiversity Standards (CCBS) or SOCIALCARBON Standard may be used to demonstrate that a project satisfies this mitigation requirement."

Section 1.3 of the project risk report states "The baseline activities over the length of the project crediting period are subsistence-driven; an NPV analysis is therefore not required. A Participatory Rural Appraisal (PRA) has been elaborated through questionnaires and focus group discussions to assess the social baseline of the project zone in 2011. The study targeted all four districts that are involved in the project: Binga, Nyaminyami, Hurungwe and Mbire. The results of the study are shown in Table 1, Table 2 and Table 3. Most of the interviewees indicated at least primary education, while around 50% also went to a secondary school. Around 85% of the households were reported as headed by males."

Whereas, the verification team is aware of the net positive benefits demonstrated by project personnel while on site, the tool requires that these benefits be demonstrated. The PRA completed in 2011 indeed meets the requirement of being completed in the last 5 years, this is a baseline PRA and does not demonstrate net positive community impacts. In order for the verification team to assess that net positive community benefits are demonstrated in the risk report more information is necessary. Please note that if no evidence exists to demonstrate this, this finding will be closed and a separate finding will be issued as a non-conformity.

Project Personnel Response: A current assessment of positive impacts of the project activities on the

local communities who derive livelihoods from the project area was carried out and evidence of the positive impacts is now presented under section "1.3 Opportunity Cost" of the present document. Also please note that since 2011, two CCB monitoring cycles for verifications have been implemented 2013 and 2016, including PRA type of data collection.

Auditor Response: The verification team reviewed the response provided and the updates to the project PIR and confirmed that the information provided is now sufficient to meet the requirements of the risk tool.

Closing Remarks: The Client's response adequately addresses the finding.

NIR 2 Dated 23 Jan 2017

Standard Reference: VCS Non-Permanence Risk Tool 2.2.4 (3)

Document Reference: 160725_VCS Non-Permanence Risk Report Template Short, v3.0_am

Finding: The VCS Non-Permanence Risk Tool states "For all AFOLU project types, the entire project longevity shall be covered by management and financial plans as submitted to local government or financial institutions, or otherwise made public, in which the intention to continue management practices is stated and planned for, and may include external evidence such as municipal land-use plans, institutional structures, or tools such as ecological-economic zoning."

The project risk report states "because contracts have been signed with RDCs and leaseholders. The contracts cover the entire project lifetime of 30 years. The contracts give CGI the rights to develop, establish and market the project with support of the RDCs and establish a benefit sharing of the carbon revenues."

While the audit team was provided with evidence during the site visit, meeting the requirements stated above, there is no mention of such evidence in the project risk report. Please update the report to include evidence that the project crediting period is covered by financial and management plans as submitted to local government or financial institutions, or otherwise made public, in which the intention to continue management practices is stated and planned for, and may include external evidence such as municipal land-use plans, institutional structures, or tools such as ecological-economic zoning.

Project Personnel Response: Now further evidence is provided under the section "1.4 Project longevity" to meet the requirements stated in the finding number 2.

Auditor Response: The verification team reviewed the response provided and the updates to the project PIR and confirmed that the information provided is now sufficient to meet the requirements of the risk tool.

Closing Remarks: The Client's response adequately addresses the finding.

NIR 3 Dated 23 Jan 2017

Standard Reference: VCS Non-Permanence Risk Tool 2.4.1 (1)

Document Reference: 160725_VCS Non-Permanence Risk Report Template Short, v3.0_am

Finding: The VCS Non-Permanence Risk Tool states "Natural risk is based on likelihood (i.e., the historical average number of times the event has occurred in the project area over the last 100 years) and significance (i.e., the average significance of each event). Any significant natural risk (i.e., a risk affecting more than 5% of the project area) that has occurred over the past 100 years in the project area shall be considered applicable to the project. The frequency and significance of events shall be estimated based on historical records, probabilities, remote sensing data, peer-reviewed scientific literature, and/or documented local knowledge, such as survey data in project areas, and may include projected climate change impacts. Where data are available for at least 20 years, but less than 100 years, projects shall conservatively extrapolate using available data. Where such data are not available for the project area, likelihood and significance shall be determined based on conservative estimates (i.e., not underestimating the possible frequency or severity) of historical events in the region in which the project is located."

In review of the project risk report and supporting documentation, the verification team was unable to locate any evidence meeting the requirements quoted above. Please update the risk report or otherwise provide evidence supporting the frequency and significance the project natural risks.

Project Personnel Response: The frequency and significance of the natural risks such as pest and disease and extreme weather as droughts are supported by the documents "Natural Risk_UZ" and "Natural Risk_UZ_0001_Pest and disease" under Supporting documents, Non permanence risk, Supporting documents, Natural Risk.

Auditor Response: The verification team reviewed the response provided and the updates to the project PIR and confirmed that the information provided is now sufficient to meet the requirements of the risk tool.

Closing Remarks: The Client's response adequately addresses the finding.

NCR 4 Dated 23 Jan 2017

Standard Reference: VCS Standard Section 3.16.6

Document Reference: 161008_VCS CCB Monitoring Implementation_v3 0_Kariba REDD Project

Finding: The VCS Standard states "The PIR describes all the data and information related to the monitoring of GHG emission reductions or removals. The project proponent shall use the VCS PIR Template or the VCS Joint Project Description & PIR Template and adhere to all instructional text within the template."

Additionally, the PIR template v3.4 instructs the user to report dates using the format "DD-Month-YYYY." This is understood by the verification team to read a 2 digit value for Day, a four digit value for year, and for month to be spelled out. The project PIR does not use this format and is therefore not in conformance with the VCS Standard.

Project Personnel Response: The date format was corrected to the right format "DD-Month-YYYY" in the document.

Auditor Response: The verification team reviewed the response provided and the updates to the project PIR and confirmed that the information provided is now sufficient to meet the requirements of the template.

Closing Remarks: The Client's response adequately addresses the finding.

NCR 5 Dated 23 Jan 2017

Standard Reference: VCS AFOLU Requirements Section 3.7.3

Document Reference: 160725_VCS Non-Permanence Risk Report Template Short, v3.0_am

Finding: The VCS AFOLU Requirements states "Projects shall prepare a non-permanence risk report in accordance with VCS document AFOLU Non-Permanence Risk Tool at both validation and verification. In the case of projects that are not validated and verified simultaneously, having their initial risk assessments validated at the time of VCS project validation will assist VCU buyers and sellers by providing a more accurate early indication of the number of VCUs projects are expected to generate. The non-permanence risk report shall be prepared using the VCS Non-Permanence Risk Report Template, which may be included as an annex to the project description or PIR, as applicable, or provided as a stand-alone document."

Additionally, the risk report template v3.0 instructs the user to report dates using the format "DD-Month-YYYY." This is understood by the verification team to read a 2 digit value for Day, a four digit value for year, and for month to be spelled out. The project PIR does not use this format and is therefore not in conformance with the VCS rules.

Project Personnel Response: The date format was corrected to the right format "DD-Month-YYYY" in the document.

Auditor Response: The verification team reviewed the response provided and the updates to the project PIR and confirmed that the information provided is now sufficient to meet the requirements of the risk tool.

Closing Remarks: The Client's response adequately addresses the finding.

NCR 6 Dated 23 Jan 2017

Standard Reference: VCS Standard Section 3.16.6

Document Reference: 161008_VCS CCB Monitoring Implementation_v3 0_Kariba REDD Project

Finding: The VCS Standard states "The PIR describes all the data and information related to the monitoring of GHG emission reductions or removals. The project proponent shall use the VCS PIR Template or the VCS Joint Project Description & PIR Template and adhere to all instructional text within the template."

Additionally, the PIR template requires the cover page include a "Report ID."

The project PIR contains no report ID and therefore is not in conformance with the VCS standard.

Project Personnel Response: The report ID was included to the document and now is in conformance with the VCS Standard.

Auditor Response: The verification team reviewed the response provided and the updates to the project PIR and confirmed that the information provided is now sufficient to meet the requirements of the risk tool.

Closing Remarks: The Client's response adequately addresses the finding.

NCR 7 Dated 23 Jan 2017

Standard Reference: VCS Standard Section 3.16.7

Document Reference: 161008_VCS CCB Monitoring Implementation_v3 0_Kariba REDD Project

Finding: The VCS Standard states "The PIR describes all the data and information related to the monitoring of GHG emission reductions or removals. The project proponent shall use the VCS PIR Template or the VCS Joint Project Description & PIR Template and adhere to all instructional text within the template."

Additionally, the PIR template states "Describe the implementation status of the project's climate, community and biodiversity activity(s)."

Under "Section 2" of the project PIR no information included to meet this requirement and is therefore not in conformance with the VCS Standard.

Project Personnel Response: The implementation status of each project's climate, community and biodiversity activity is described under sub section "2.2", which is under "section 2".

Auditor Response: The verification team reviewed the response provided and the updates to the project PIR and confirmed that the information provided is now sufficient to meet the requirements of the risk tool.

Closing Remarks: The Client's response adequately addresses the finding.

NIR 8 Dated 23 Jan 2017

Standard Reference: CCB Standards Second Edition GL.3; Rules for the Use of the CCB Standards Second Edition (Verification (b))

Document Reference: 161008_VCS CCB Monitoring Implementation_v3 0_Kariba REDD Project

Finding: The CCB Standards state "Project proponents must demonstrate that the project zone includes a site of high biodiversity conservation priority by meeting either the vulnerability or irreplaceability criteria defined below:

1. Vulnerability

Regular occurrence of a globally threatened species (according to the IUCN Red List) at the site:

1.1. Critically Endangered (CR) and Endangered (EN) species - presence of at least a single individual; or

1.2. Vulnerable species (VU) - presence of at least 30 individuals or 10 pairs."

Additionally the Rules for the Use of the CCB Standards state "Project impact information that provides the results of monitoring and shows how the project meets all indicators that require demonstration of impacts, including:

...Where Gold Level criteria are included in the PDD, the PIR shall also include information on:

xxii. GL1. Climate Change Adaptation Benefits: GL1.4

xxiii. GL2. Community- and Smallholder-led Equitable Benefits: for assessment of wellbeing benefits for smallholder/community members, for marginalized and/or vulnerable groups and for women GL2.2,4,5

xxiv. GL3. Exceptional Biodiversity Benefits: GL3.4."

In review of the project PIR, the verification team was unable to locate any information on results of monitoring and shows how the project meets all indicators that require demonstration of impacts with respect to exceptional biodiversity benefits.

Project Personnel Response: The project exceptional benefits are presented in this document under the section "8.3 Exceptional Biodiversity Benefits". It is explained that the project fulfils with both vulnerability criteria GL3.1.1 and GL3.1.2 as presented on the second edition of CCBS. The section 8.3 also makes reference to the section "8.1 Net Positive Biodiversity Impacts" which presents the results of the biodiversity monitoring during the verification period. In addition, as stated under section "8.1 Net Positive Biodiversity Impacts", further information on wildlife monitoring is presented under the Supporting documents, CCB monitoring, Biodiversity monitoring, file "Kariba_biodiversity_wildlife_datasheet"

Auditor Response: The verification team reviewed the response provided and the updates to the

project PIR and confirmed that the information provided is now sufficient to meet the requirements of the risk tool.

Closing Remarks: The Client's response adequately addresses the finding.