



ENDORSEMENT OF VVBs AND CBs

**Third party validation,
verification or certification**



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Preamble

Carbon Standards International (CSI) is a standard owner and guarantees a robust third-party validation, verification and certification.

This document describes the requirements for Certification Bodies (CBs) and Validation and Verification Bodies (VVBs) to become eligible and to maintain eligibility to conduct certifications based on Carbon Standard product standards and validations, verifications based on the Carbon Standard C-Sink methodologies and standards.

The endorsed VVB/CB will be published on the website of CSI. The VVB / CB shall offer services to operators only within the defined scope and only as long as their approval is valid.

Glossary

Audit	Examination of a product, process and service and determining its conformity with standard or guideline requirements, see ISO 17020.
Certification	The overall aim of certifying products, processes or services is to give confidence to all interested parties that a product, process or service fulfils specified requirements. Certification of products, processes or services is a means of providing assurance that they comply with specified requirements in standards and guidelines, see ISO 17065.
Certification body (CB)	The organisation that conducts the certification.
Carbon Removals and Carbon Farming (CRCF)	Regulation (EU) 2024/3012 of the European Parliament and the Council of 27 November 2024 establishing a Union certification framework for permanent carbon removals, carbon farming and carbon storage in products. <i>Additional CRCF requirements are written in italics in this document.</i>
Validation	Process for evaluating the reasonableness of the assumptions, limitations and methods that support a statement about the outcome of future activities.
Verification	Process for evaluating a statement of historical data and information to determine if the statement is materially correct and meets one of the Global C-Sink Standard requirements.
Validation and Verification Body (VVB)	VVBs independently validate and verify projects and corresponding carbon sinks (C-sinks). This body must be endorsed by the CSI.

1. Application and Endorsement Process

Application to CSI shall be submitted in English and all documents related to the validation/verification and audit/certification process should be available in English as well as the language of CSI is English.

All CBs / VVBs must formally apply for approval to CSI using the designated application procedures (section 2&3). Each application undergoes a completeness review (section 4), followed by a desk review (section 5) by CSI experts, with decisions taken by CSI Quality Management (section 6). Upon approval, CSI issues a formal endorsement certificate and contract (section 6). CBs and VVBs must maintain this approval by successfully passing annual audits conducted by CSI to confirm ongoing compliance with standards and operational requirements (section 7). CSI ensures that the CBs and VVBs are independent and free from Conflicts of Interest (COI).

First Contact	<ul style="list-style-type: none"> • An interested CB / VVB gets in touch with Carbon Standards International through the contact possibilities on the website. There are all documents for the endorsement visible. • The responsible person from the CB / VVB and the QM from CSI get in contact.
Submission of application	<ul style="list-style-type: none"> • If the CB / VVB considers itself as ready for the approval process all necessary documentation, and certificates of accreditation will be sent to Carbon Standards International with a brief explanation why the CB / VVB would like to apply. • CSI confirms the acceptance of the application as soon as all the necessary documents are available. • Application Form: 4000010EN
Completeness check and request for missing documentation	<ul style="list-style-type: none"> • QM of CSI together with the COO and relevant persons prove whether all requirements of this document are met. • The QM of CSI appoints open questions and requests missing documentation from the CB / VVB. • Non-conformities are reported in written form to the CB / VVB
Desk review / Audit	<ul style="list-style-type: none"> • As a last step of the approval process an audit will take place in order to audit the processes documented. • Non-conformities are reported in written form to the CB / VVB
Decision on Approval / Contract	<ul style="list-style-type: none"> • Once all relevant non-conformities were cleared a letter of approval/endorsement will be sent to the CB / VVB. • A contract between CSI and the CB / VVB will be signed. • The endorsed CB/VVB will be published on the CSI Website.
Monitoring/Re-approval	<ul style="list-style-type: none"> • Internal Monitoring/Audits: Process audit/validation/verification of CBs /VVBs; CSI checks the performance of the CBs / VVBs. There will be a feedback mechanism about the performance of the CBs / VVBs to the Accreditation Bodies. • Re-approval audits will take place on a regular basis (5 years)
Modification, suspension or revocation	<ul style="list-style-type: none"> • CSI might review, modify, suspend or revoke the approval of the CB /VVB at any time if the full compliance with the requirements in this document is in question.

2. First Contact

An interested CB / VVB gets in touch with Carbon Standards International through the contact possibilities on the website. The documents on the website explain the process and requirements for approval /endorsement of CBs / VVBs. CSI proposes a date of submission of the application of interested VVB/CB.

3. Submission of Application

If the CB / VVB considers itself as ready for the approval process all necessary documentation, and certificates of accreditation and further prove of fulfillment of the requirements will be sent to Carbon Standards International with a brief explanation why the CB / VVB would like to apply and accompanied by the official application form: [4000010EN](#)

CSI confirms the receipt of the application and starts with the completeness check.

4. Completeness check and request for missing documents

The CSI QM Manager evaluates whether documentation proving compliance has been submitted for all requirements stated in this document. If any evidence is missing, CSI will communicate this in a non-conformity report and ask for further submission.

4.1. Required documentation

A detailed checklist for required documents is provided within the application form [4000010EN](#).

Additional evidence must be submitted regarding the following topics:

- A VVB/CB must be a registered entity under applicable national or international law and must comply with the legal requirements of the countries in which it operates.
- A VVB/CB must submit its price list relating to the CSI standard(s).
- The VVB/CB must be accredited.
- The VVB/CB must submit a description of its process for management of impartiality to CSI and declare any conflicts of interest between CBs (performing certification procedures) and VVBs (performing validation and/or verification procedures), as well as with the CSI programme and its supported activities:
 - The personnel of the VVB/CB must maintain impartiality and be free from conflicts of interest, nor may any of their family members deal in, promote, or have a fiduciary relationship with anyone promoting or dealing in the offset credits being evaluated.
 - Any organization, which has been involved in the development of a particular project or has been paid to assist in protocol development or is involved in the project may not act as a CB / VVB for that project.
 - Upon signing the statement of work for an individual project, the CB/VVB must confirm the declaration ensuring impartiality and the absence of any other conflicts of interest.

This mechanism enables CSI to identify any conflicts of interest and, if possible, mitigate them or select an alternative CB/VVB.

4.2. Required accreditation

The VVB/CB must be accredited and if it loses one of the below mentioned accreditations, the approval for CSI standards will be discontinued immediately. It is the responsibility of

the VVB/CB to inform CSI about changes in the accreditation status and the reasons for it.

4.2.1 Required accreditation for CBs

CBs must be able to demonstrate accreditation from an Accreditation Body according ISO 17065.

Additional requirements for Carbon Removals and Carbon Farming (CRCF):

When a certification body conducts verification activities, it shall also meet the applicable requirements of ISO 17029 and ISO 14065 (see verification and validation bodies).

The accreditation shall be conducted by a national accreditation body.

In order for CBs to obtain accreditation, they can conduct 5 onsite audits/certifications even before accreditation. Audits must follow ISO 19011 auditing guidelines.

Additional requirements for Carbon Removals and Carbon Farming (CRCF): the audit team for CRCF shall be selected in accordance with EN ISO 17021-1.

Approval will be withdrawn immediately if a CB loses any of the required accreditations. CSI can report poor performance by a CB to the relevant accreditation body.

4.2.2 Required accreditation for VVBs

VVBs must be able to demonstrate accreditation from an Accreditation Body or governmental regulatory body according:

- ISO 14065 for greenhouse gas validation and verification or other relevant ISO standard, including but not limited to ISO 17029 accreditation for GHG activities and
- ISO 14066 for competence requirements of GHG validation/verification teams.

A valid certificate of accreditation must be provided to evidence this, and it must remain valid throughout the validation and verification process, as well as during the submission of the final audit report. CSI will regularly check the accreditation status of approved VVBs.

In order for VVBs to obtain accreditation, they can conduct 5 validations/verifications even before accreditation.

Approval will be withdrawn immediately if a VVB loses any of the required accreditations. CSI can report poor performance of the VVB to the relevant accreditation body.

4.3. Required resources and competence of personnel

The VVB/CB shall employ or have access to a sufficient number of personnel to cover its operations related to CSI standards. VVBs must ensure that all validators and verifiers meet requirements of ISO 17029 /14065/14066, and the personnel of CBs have to fulfil requirements of ISO 17065. The VVB/CB has to have a contract with the individuals and shall follow the requirements regarding topics such as impartiality, confidentiality,

competence and performance management and record keeping of the personnel etc. described in these ISO Norms.

The VVB must ensure the competence of its personnel and teams involved in the certification, validation or verification process. This includes:

- Having documented recruiting process for selecting competent team members.
- Files of all involved personnel have to be present, including, but not limited to a contract, a curriculum vitae, education, work experience, signed conflict of interest, trainings and evaluation/monitoring.
- Demonstrating that personnel have the required education, trainings, skills, and experience.
- Maintaining records of qualifications and competence.
- Monitoring and measuring the performance of all persons involved.
- Identifying special training needs.

Personnel that is offering the services, irrespective of whether they are internal or external resources, shall be under the responsibility of the VVB/CB management.

If the VVB/CB wishes to outsource tasks to a third party, CSI has to be informed about it first and has to approve it. VVB/CB has to ensure that the subcontracted entity does not outsource this function further.

4.3.1 Required personnel skills of VVBs

The VVB has to have at least two individuals involved in validation and/or verification of each project:

One approved independent validator/verifier and an independent reviewer with the relevant competence (being independent from the activity and be free from conflict of interest (not involved in consultancy with the same client over the past three years previous to the audit). The personnel must have the necessary expertise.

The VVB must ensure that the personnel for verification/validation has knowledge in:

- Relevant experience in risk auditing, experience and competence in conducting greenhouse gas (GHG) accounting, GHG data verification, reporting, and corrective action follow-up and doing GHG emission calculation.
- GHG sources and sinks
- GHG quantification methodologies according to CSI methodologies
- GHG reporting frameworks and
- Relevant sector-specific knowledge
- Knowledge of regulatory and voluntary GHG schemes
- Audit and assessment techniques
- In addition to the personnel requirements of ISO 17066 the validator/verifier has to fulfill for CSI methodologies / standards:
- Demonstrable knowledge of CSI methodologies / standards and related documents
- Knowledge in environmental and technical regulations.
- Have relevant language skills to communicate with the operator or use an independent translator.
- Have regional experience and knowledge about the applicable rules and laws (especially concerning environmental and socio-economic matters) of the country of the operator

- Have technical understanding and experience related to the relevant standard (e.g. calculation of GHG emission reductions, environmental impacts and monitoring requirements, measurement of emission reductions, C-sink, etc.)
- Competence in auditing principles per ISO 19011.

No more than six consecutive onsite-audits of the same client by the same auditor are permitted. The person must wait at least 1 audit before conducting the next onsite audit at the same client.

In addition for CRCF: a minimum of 2 years` experience in Life-Cycle Assessment, or proven level of capacity”

depending on the specific types of activity audited additional experience as relevant in the fields of agriculture, agronomy, ecology, natural science, silviculture, engineering, building materials and embodied carbon, energy management or a related field.

Where the scope of the audit includes verifying soil organic carbon levels, technical knowledge on soil science.

If more than one verifier/validator is conducting verification/validation activities they form a verification/validation team, if needed – they can be supported by technical experts. One person of the team is appointed as the team leader. They shall have the experience to conduct group audits.

The audit team must have the requisite expertise, encompassing knowledge of all relevant CSI standards/methodologies and requirements, as well as other associated documents relating to the pathways for which they are conducting an audit or verification or validation. The VVB shall demonstrate competence in the sectoral areas relevant to the project's carbon removal activities; in addition, program-specific knowledge, audit, validation and verification skills like evidence collection and analysis, drawing logical and evidence-based conclusions, sector and client understanding.

Additional requirements for organizational-level audit, validation and verification, familiarity with methodologies, procedures, and criteria of the applicable CSI standard.

Reviewer must be independent of the activity being reviewed and have knowledge in:

- the evaluation of data and system auditing techniques and methodologies;
- risk assessment techniques and methodologies;
- data and information sampling techniques and methodologies;
- the application of the concepts of materiality and level of assurance;
- collecting of information through observing and reviewing documents, records and data;
- verification of the accuracy of collected information, evaluation of the sufficiency and appropriateness of gathered evidence to support findings and conclusions.
- preparation of validation/verification reports.

4.3.2. Required personnel skills / Team composition of CBs

Certification Bodies must appoint audit teams according to EN ISO/IEC 19011, ensuring appropriate competence for each audit.

For all approved scopes the CB shall have at least one approved auditor and at least one approved reviewer/certifier with the relevant competence. At least a four-eye principle shall be implemented for auditing and certification of CSI standards.

Auditors must:

- Be independent from the activity being audited.
- Have no conflicts of interest (e.g. have no consultancy services with the same client within the last three years).
- Possess at least two years' experience in the respective area of the standard.
- Hold additional technical qualifications relevant to the audit scope (e.g. agriculture, forestry, energy).
- Have group audit experience when applicable.
- Have knowledge and experience of the applicable CSI standard and related documents
- Have relevant language skills to communicate with the operator or use an independent translator.
- Have regional experience and knowledge about the applicable rules and laws (especially concerning environmental and socio-economic matters) of the country of the operator
- Have technical understanding and experience related to the relevant standard
- Have Experience in auditing techniques and the ability to apply appropriate inspection principles, procedures and techniques
- Have the ability to verify the accuracy of collected information and be aware of the significance and appropriateness of evidence.
- Have the ability to understand the content of the appropriate standard and apply this knowledge during the inspection.
- Have the ability to prepare inspection reports in high quality

Auditors shall inspect the same client for a maximum of 6 consecutive years. The inspector must wait at least 1 inspection before he/she conducts the next inspection at the same client again.

Reviewer/Certifier must be independent from the activity and have knowledge in:

- the evaluation of data and system auditing techniques and methodologies;
- risk assessment techniques and methodologies;
- in data and information sampling techniques and methodologies;
- the application of the concepts of materiality and level of assurance;
- Collecting information through observing and reviewing documents, records and data;
- Verification of the accuracy of collected information, evaluation of the sufficiency and appropriateness of gathered evidence to support findings and conclusions.
- Preparation of certification reports.

4.3.3. Training

All employees active in the audit, certification, validation or verification process must participate in all mandatory trainings provided by CSI or its selected partner organizations before being approved. The training cover all aspects relevant to the scope of the scheme. They must participate in the yearly further trainings provided by CSI. The trainings include updates on the CSI standards / methodologies or relevant findings from the internal monitoring process of CSI. The VVB/CB will be notified whenever such trainings are available. In order to maintain the CSI approval status for the respective personnel the

proofs of the trainings and successful completion of the examinations (at least 70% score) needs to be shown. If they score less than 70% the training needs to be repeated. There is a maximum of 3 attempts only. If a participant fails to pass the exam after 3 attempts, the VVB/CB shall contact CSI to agree on a training action plan for these individuals.

4.4. Required client relationships

VVB/CB shall have a written legally binding agreement for provision of verification/validation and audit/certification activities with its clients. Prior to entering into a contract, VVB/CB shall check on the Easy-Cert website that the applicant is not already certified/validated/verified based on the standards of CSI. If the operator is already certified/validated/verified by another VVB/CB a transfer of validation/verification or inspection/certification related documents must be initiated by the operator at the new VVB/CB because an operator cannot be certified/verified/validated by two VVBs/CBs at the same time. Operators shall be treated equally, no matter which approved CB / VVB they choose. The rules of equality and impartiality apply also to certification and validation/verification as described in the ISO standards. All CBS / VVBs must use the IT-systems that are available by CSI.

Double issuance of credits is not allowed.

5. Desk review / audit

Once the completeness check of the application is finished and the VVB/CB could proof to fulfil all requirements mentioned CSI will schedule a desk review and audit.

The desk review will focus on the following requirements:

Review the details in documents that were submitted with the application.

All VVB/CB shall maintain a quality management system for ensuring consistent implementation and compliance with the requirements of CSI and its standards including the annexes of the standards. Double issuance of credits is not allowed, hence needs to be checked by VVB/CB.

If there are any changes to the CSI standard or requirements of CSI the QM system must be updated and an internal audit must be performed to ensure the changes are implemented properly.

As a last step of the approval process CSI conducts an audit in order to review the processes documented.

A non-conformity report will be sent to the applicant.

6. Decision on approval / contract

Once all the relevant non-conformities identified during the desk review and audit have been resolved, a letter of approval/endorsement will be sent to the CB / VVB. All approved VVB/CB comply must fulfil the requirements of this document. CSI has sole decision to approve, suspend or cancel the approval status of any VVB/CB.

Additional steps:

All VVBs/CBs must sign a contract with CSI before starting to work as an approved body.

The endorsed CB/VVB will be published on the CSI Website.

Validity: The approval of CBs /VVBs is valid for 5 years. CSI conducts annual audits to verify ongoing compliance.

7. Monitoring and Re-approval

The VVB/CB has to fulfil the management requirements of ISO 17065 and ISO 14065/17029 that include: Policies and Responsibilities, Documentation and Record keeping, Management Review, Internal Monitoring and Audits, Corrective Actions, Actions to address risks and opportunities, documented information.

Internal monitoring

The VVB/CB shall conduct an internal audit of the processes related to CSI standards at least once a year to ensure compliance. Additionally witness audits and evaluations of the people who are offering the service shall be conducted on a regular basis.

CSI actively monitors the performance of the VVBs and CBs by conducting regular audits. Re-approval audits will take place on a regular basis (5 years). VVBs / CBs must grant CSI and its representatives - and for CRCF as well as the European Commission and the national competent authorities of the member states - full access to the premises of the operators records and facilities. The audit criteria, the standards and the scope will be defined in an audit plan. The auditor will check if the requirements of this document and the submitted documents are met and if the management system of the VVB/CB meets the requirements of 17029/17065. CSI will write a report about the audit and will submit it to the relevant persons, any non-conformities will be listed. The VVB/CB must document root cause analysis and corrective actions within a specific timeframe, as well as direct observation of validation/verification work. Feedback from CSI on the performance of the VVBs/CBs will help to improve their work. Penalties can be imposed.

In addition, CBs are supervised by other bodies (e.g. Member States or the European Commission). Certification schemes require full cooperation with audits, investigations, and information requests. In multinational operations, Member States may appoint a lead supervisory body to coordinate oversight activities. There will be a feedback mechanism about the performance of the CBs and VVBs to the Accreditation Bodies.

CSI actively monitors the performance of the individuals involved in the audit, certification, validation or verification process by reviewing the performance in yearly audits of the VVB / CB which may include witness audits. The VVBs / CBs must ensure continued competence through ongoing training and evaluation. Serious or repeated issues with a VVB / CB may result in a withdrawal of an individual or the entire of VVBs / CBs approval.

8. Modification, suspension or revocation of VVB / CB approval

CSI may review, modify, suspend or revoke the approval of the VVB/CB at any time if the full compliance with these requirements is in question. During suspension or revocation, the VVB / CB may not continue to provide services to clients based on CSI standards nor may they sign new contracts to offer services. Within one month of the approval being suspended or revoked the VVB / CB must inform any verified or validated operation with a valid certificate or statement that the VVB/CB has been suspended. In this case their certification, validation or verification status will remain valid. The validity of certificates, validation statements and attestations issued prior to the date of suspension of the VVB / CB is not affected, unless CSI will decide otherwise.

An approved VVB / CB may voluntarily withdraw its approval for a certain scope or for the entire scope or cancel its contract with CSI in writing. In this case the certificates, validation, verification statements and attestations of the operators will remain valid until further notice. It is the responsibility of the VVB / CB to inform the clients of the withdrawal and inform them how they can maintain their certification, validation and verification status.

9. Handling of complaints, grievances and appeals

The VVBs /CBs must operate fair, transparent, and independent. The complaint and appeal management systems must be aligned with ISO 17029 / 17065. This includes clear procedures for receiving, evaluating, and resolving disputes To receive, handle, assess and investigate complaints, and implement necessary corrections and corrective measures, VVBs/CBs are required to create and document the appeals/complaints process.

10. Use of IT tools, reporting requirements

VVBs /CBs are required to use CSI's proprietary software tools where available, to ensure timely, accurate, and English-language reporting of validation and verification data. Subject to commercial confidentiality constraints, both validation and verification statements and reports will be published on CSIs website (e.g. redactions may be necessary for sensitive information).

The contract between CSI and CB/VVB defines additional reporting requirements for CBs/VVBs.

The CB/VVB must retain records showing that all process requirements have been met. These records must be kept confidential and must be stored for 10 years.

The "Working guidelines for VVBs and CBs" set out the requirements for carrying out audits, certifications, validations and verifications.