



**WORKING GUIDELINES
FOR 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/or certification.

This document describes the guidelines for the work of Certification Bodies (CBs) and Validation and Verification Bodies (VVBs) to conduct certifications, validations, verifications based on the Carbon Standard standards.

The endorsement process for VVBs and CBs is written here: [Endorsement of VVBs and CBs](#).

The endorsed VVBs/CBs are published on the website of CSI.

1. 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.
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.
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2. Requirements for CBs and VVBs

The various standards/methodologies developed by CSI require audit/certification and/or validation/verification. In case of biochar standards (EBC and WBC) CBs are doing audits and certification, however in case of Global C-Sink standards they do validation and verification. The document [Principles of Global C-Sink Standards](#) provides an overview of the work of CSI.

Before applying for CSI approval a VVB/CB must implement the audit, certification and/or verification or validation process for CSI standards according to ISO 17029/14065 and/or 17065 before applying for the approval of CSI.

The VVB/CB shall independently audit, validate, verify or certify each operator according to the requirements written in the respective standard.

The VVB/CB must have a written legally binding agreement for provision of the defined services with its clients.

Prior to entering into a contract, VVB/CB shall check on the [Easy-Cert website](#) and Website of [Carbon Standards International](#) that the applicant is not already certified or validated/verified. If the client is already certified/validated/verified by another VVB/CB a transfer of validation/verification or audit/certification related documents must be initiated by the operator at the new VVB/CB because an operator cannot be certified/verified/validated by two bodies at the same time.

The operator shall accept additional or unannounced audits, from their VVB/CB and CSI.

In addition for CRFCF: The operator agrees to allow CSI or a designated agent, or the VVB/CB, to take samples from their operation for the purposes of product authentication or conformity testing, when requested. These costs shall be charged to the client. The operator shall provide all the information necessary for an audit, such as production or traceability records, invoices and bookkeeping.

Any party wishing to use the CSI trademarks (e.g. EBC, WBC and Global C-Sink trademarks) must hold an agreement with CSI. The VVB/CB shall verify whether an applicant has used the trademarks/labels without a licence or sold products as certified prior to certification, and shall inform CSI if a non-conformity was identified.

As English is the official language of CSI the VVB/CB is asked to translate reports and annexes related to validation, verification, and/or audit or certification into English.

2.1. Third party validation and verification

For detailed information see also "[Principles of Global C-Sink standards](#)"

The document [Flowchart and documentation of a C-Sink creation](#) gives an overview how CSI and the VVBs work together.

Project Design Document - Validation

- Endorsement: VVB reviews the project and enters into a contractual relationship with the operator by checking:
 - the standard, scope of the project,
 - the available human resources and their competences
 - impartiality, no conflict of interests

- regional and technical know-how of staff
- environmental, social and ethical know-how of individuals
- timing
- offer
- sign contract
- Project Design Document (PDD) and ongoing validation
 - The Operator creates the PDD and hands it to VVB, VVB checks it and sends the clean PDD to Carbon Standard International (CSI)
 - CSI starts public consultation (30 days)
 - VVB reviews the PDD
 - VVB creates the report (Template see Annex 3.1)
 - Validation: VVB creates successfully the validation statement, see (Template, Annex 3.2)

CSI and VVB are engaged in a lively exchange. The VVB contacts CSI, whenever it is necessary. All documents (the validated PDD, the Validation Findings Report and the Validation Report and Validation Statement) are sent to CSI and published on the website, see [Global C-Sink Registry](#). The project gets the status “validated”.

Audit and verification of the project:

For detailed information see also “[Principles of Global C-Sink standards](#)”

- The project verification involves an audit frequency according to the standard conducted by the VVB:
 The following needs to be considered when the VVB selects the auditor of the project:
 - the complexity of the project
 - the risk level association with the project
 - the size and location of the facility
 - the national legislations
 - the type of field work
 - impartiality of the auditor/audit-team, no conflict of interest
 - the language skills needed
 - the number of times an inspector has visited the same operator (maximum 6 times in a row)
- **Conducting audit and verification**
 - Preparation by studying the technical documents of the operator
 - Checking if the operator has identified and mitigated any potential environmental and social impacts/risks
 - Documentation of the audit, findings and non-conformities in the report in English language based on the checklist (see Template Annex 3.3.)
 - Requesting corrective actions from the client and evaluating them in a timeline
- **Review**
 - The review of the project must be carried out by individuals who were not involved in the execution of the audit. Significant findings must be identified, resolved and documented. Checking all documentation of audit

- and findings as well as submitted corrective actions (note: major Non-Conformities need to be closed before issuing a statement).
- Take the decision
- **Verification:**
 - Decision and issuing Verification Statements: Based on the decision a verification statement is issued. (See Template 3.4)

CSI and VVB are engaged in a lively exchange. The VVB conducts CSI, whenever it is necessary. All documents (Verification Report, the Finding Report and Verification Statement) are sent to CSI and published on the website/ [Global C-Sink Registry](#).

2.2. Deadlines for completing services

Once the client has been endorsed as a C-Sink Manager by CSI, or certified following a technical pre-audit (system certification) by CSI, they contact the CB/VVB and submit all relevant information. Once the client has been registered and confirmed by the CB/VVB, the CB/VVB has 20 working days - unless otherwise requested by the client - to conduct the on-site audit.

The following table shows the deadlines for completing the verification/certification work must be completed. The starting point is the moment when the reviewer/certifier receives the client`s submitted corrective actions. The review/certification deadline describes the period until the review/certification must be completed and closed. If the client submits further documents or information, this period begins again once the documents have been submitted. The deadlines mentioned below must be adhered to at all times.

Type	Starting point	Deadline for verification/certification decision
Closing onsite audit	The client submitted the corrective actions, i.e. the results of the analysis, or, if no non-conformities (NCs) have been issued, the date on which the verification/audit report was signed.	15 working days
Online certification orders	If an online certification or verification is required (e.g. batch certification). The client submits the order in IT tools with all necessary and accurate information	duration for batch certification: 2 working days duration for C-sink verification

3. Annexes, Templates, e.g. Standard Artisan C-Sink

3.1. Validation Report (Template, issued in English)

Overview

- Name, address of VVB, accreditation symbol
- Standard
- Contact details, company name and address Project ID:
- Validation details
- Version and Date of closing
- Name of validator
- Name of the reviewer
- Findings related to the checkpoint of the checklist, corrective action, date for closing, sanction, status of closing the findings
- Summary of findings
- Date, Place and name of validator
- Number of pages

Objective and Scope of validation

The validation ensures that the requirements and framework conditions of the methodology have been met in the specific project proposal (including its implementation and monitoring plan) and the underlying assumptions are correct.

Criteria for validation

Processors Annex to the Project Design Document (PDD) and supporting documentation are validated along the criteria of Methodology "*Standard, scope*".

Reasonableness of Assumptions and Level of Assurance

The validator can confirm that the assumptions applied by the project comply with the criteria of the standard. The methodology has been defined by the standard holder and does not need further evaluation. The quality of the data used for the estimates are plausible.

Materiality

VVB can confirm that this materiality threshold is reasonable

Team for Validation and their roles

- Name

- Activity
- Role

Means of Validation

Desk / Document Review

Documents, that have been reviewed, also listed in the Annex of the template

Strategic and Risk Analysis – Validation Plan

The following table presents the areas of concerns where specific validation risks have been identified which might result in non-compliances. It determines the core elements that have been considered by the validation plan:

Area of Concern	Identified Risk	Means of Validation
Eligibility		
Implementation of the approved monitoring plan		
Monitoring Plan		
Social Responsibility (for Global Artisan C-Sink)		
Pyrolysis unit (Kon tiki/ TLUD) (for Global Artisan C-Sink)		
Concept understanding (Training)		
Origin of Feedstock, etc. (for Global Artisan C-Sink)		

Sampling Approach and onsite visit

Validation Findings Summary

Any non-conformity identified during the validation process were resolved through the issuance of findings. The types of findings issued by VVB can be categorized into:

Major Non-Conformity: This signifies a major finding with respect to a specific requirement. This type of finding could only be closed upon receipt by VVBs of evidence indicating that the non-conformity had been corrected. Resolution of all major Non-conformities was a prerequisite to issue a validation statement.

Minor Non-Conformity: This signifies a minor finding with respect to a specific requirement. This type of finding could only be closed upon receipt of evidence indicating that the non-conformity had been corrected.

Observation: An Observation indicates an area that should be monitored or ideally, improved upon. Observations might be an indication of something that could become a non-conformity if not given proper attention. No correction is required for Observations.

Any non-conformity identified during the validation process were resolved through the issuance of findings.

For the summary of the validation findings see annex XX to this document.

Details on Validation Findings

List of the results and the conclusion

3.2. Validation Statement (Template, issued in English)

VVB creates the validation statement

The statement has to have to following topics:

- Name, address of VVB, accreditation symbol
- Standard, scope
- Contact details, company name and address
- Project ID, Project name
- Validation details: estimated removals
- VVB conducted validation according "Standard, scope of CSI", current version
- Include the decisions made about the claim including the fulfilment of the standard/program, scope
- Date, name and place and unique identification of the statement
- Number of pages

VVB herby confirms that:

The documentation of the above mentioned operator submitted on DD.MM.JJJJ, version X conforms to the validation criteria according to Standard/Scope, Version XX.

The validation confirmed the accuracy of the client`s activity data and the appropriateness of the applied emission factors in accordance with the *Standard/Methodology, Scope, Version*. All emission factors were verified against credible sources (supplier documentation, national databases, and methodology) and found to be consistent, evidence-based, and correctly applied in calculating the processing emissions.

List of validated emission factors

According to the standard holder, the validated implementation and monitoring plan forms an integral part of the C-Sink project documentation and will be published together with the PDD and the validation report in the Global C-Sink Registry.

Annexes of validation report:

Annex 1: Summary of the Validation Findings (Chapter in the standard, finding, timeline)

Annex 2: List of the documents reviewed

Annex XX: Additionally for Standard: List of Producers, Working conditions, etc.

3.3. Verification Report (Template, issued in English)

Overview

- Name, address of VVB, accreditation symbol
- Standard, scope, Version
- Client: name, address, ID
- Project Title, Project ID
- Standard/Methodology, Scope
- Crediting period
- Date of auditing
- Findings related to the checkpoint of the checklist, corrective action, date for closing, sanction, status of closing the findings
- Summary of findings
- Date, place of issue
- Name of person, who prepared the report
- Name of reviewer, finalized the report
- Number of pages

Introduction

Standard, Scope and Approach

Verification Methodology:

- **Document Review:**
- **Site Audit:**
- **Stakeholder Interviews:**
- **Emission Cross-Checks:**
- **Etc.**

Statement of Responsibility

The responsible party is accountable for the preparation and fair presentation of the GHG statement in accordance with the Standard.

The verification team, acting independently and without conflict of interest, is responsible for providing an impartial opinion on the GHG statement, ensuring that the verification process adheres to the CSI C-sinks methodology.

Criteria for verification

Monitoring plan and the C-sink potential are verified along the criteria of Standard/Methodology:

Some of the major points of compliance for verification are

- **Carbon sink potential**
- **Mass balance and carbon yield**
- **Production sustainability**
- **Monitoring methodology compliance**

Materiality

VVB confirms that this materiality threshold is reasonable and does also include the qualitative aspects of the materiality since the data and the data management system is checked at different levels of the project throughout the production and processing of the biochar.

Team for Verification and their roles:

- Name
- Activity
- Role

Means of Verification

Audit and Desk Review

Documents (e.g. PDD)

Evidence-Gathering Procedures

The verification team conducted a comprehensive audit using the following methods:

- Inspection Preparation:
- Onsite audit:
- Biochar Stability Tests:
- Process Emissions Check:
- Carbon Storage Pathways:
- Interviews:

- Cross-checking:

Independent Review

Following the onsite audit, the reviewer reviewed the onsite audit further with all the documents available, including:

- Audit Report (Annex of verification report)
- Verification Finding Report (Annex of verification report)
- Onsite audit records and interview notes (memos, annexes)

A complete list of reviewed documents is provided in the Annexes of the report.

Summary of Verification Findings and Observations

Any non-conformity identified during the verification process were resolved through the issuance of findings. The types of findings issued by VVB can be categorized into:

Major Non-Conformity: This signifies a major finding with respect to a specific requirement. This type of finding could only be closed upon receipt by VVB of evidence indicating that the non-conformity had been corrected. An unmodified verification statement can only be issued once all the major non-conformities are resolved.

Minor Non-Conformity: This signifies a minor finding with respect to a specific requirement. This type of finding could only be closed upon receipt of evidence indicating that the non-conformity had been corrected. Sometimes, this non-conformity could be left open for next year's checks by the auditor.

Observation: An Observation indicates an area that should be monitored or ideally improved upon. Observations might be an indication of something that could become a non-conformity if not given proper attention. No correction is required for Observations.

All findings issued by the audit team during the verification process have been closed or stated as minor open findings that need to be clarified during the next audit.

All findings issued during the verification process, and the corrective actions submitted can be found in verification decision of the project (Annex of the report).

3.4. Verification Statement and GHG Summary (Template, issued in English)

VVB creates the verification statement.

Overview:

- Name, address of VVB, accreditation symbol
- Standard, scope
- Contact details, company name and address
- Project ID, Project name
- Verification details: estimated removals

- VVB conducted verification according “Standard, scope of CSI”, current version
- Include the decisions made about the claim including the fulfilment of the standard/program, scope
- Date, name and place and unique identification of the statement
- Number of pages

The project has been verified to meet the criteria outlined in the Standard/Methodology, scope, current version. The verified GHG statement, including the reporting period, sources and sinks considered, emissions quantified, secondary effects, and applied methodology, is provided in the attached C-Sink Potential Attestation (Annex) and Verification Statement (Annex).

This report confirms that the project meets all applicable criteria and the GHG statement is free from material misstatement.

Verification Scope

The verification covers the project’s physical boundaries, emission sources, baseline scenario, monitoring procedures, and data management systems, ensuring conformance with applicable carbon standards and methodologies

Reviewer’s signature
[Reviewer’s Name]
[DD.MM.YYYY]

Annexes of verification report:

- Validated PDD
- Verification Finding Report
- Audit Report
- Verification Statement