VERIFICATION REPORT FOR THE KASIGAU CORRIDOR REDD+ PROJECT PHASE I – RUKINGA SANCTUARY (MP6)

Document Prepared By: S&A Carbon

Contact Information: Kyle Silon +1 971-235-7835 kyle.silon@saacarbon.com

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Contact	Kyle Silon; Phone: 971-235-7835 Email: kyle.silon@saacarbon.com Website: www.saacarbon.com

Approved By	Alexa Kandaris
Work Carried Out By	Lead Verifier: Lawson Henderson Technical Reviewer: Pablo Reed Project Manager/Verification Support: Alexa Kandaris Local Expert/Interpreter: Severinus Jembe

Summary

This report presents the results of the project's sixth VCS and CCBS verification. The scope of the verification included the concurrent VCS/CCBS verification of the project's latest monitoring period (01 January 2018 – 31 December 2019 to determine the project's conformance with the VCS Standard version 4.0, the CCB Project Design Standards Second Edition, and the previously validated VCS Project Description (VCS-PD) and CCB Project Design Document (CCB-PDD).

The verification was performed through a combination of document review, interviews and communications with relevant personnel, as well as on-site inspections. The site visit to the project was conducted from 10 February to 15 February 2020, in Taita Taveta County, Coast Province, Kenya. The verification process included several official and documented exchanges between the verifier team and the project proponents in order to gather additional information for review and for examination of compliance with all applicable criteria. These exchanges included 3 rounds of an Issues Log produced by S&A to which the project proponents were required to respond, and for which 7 Non-Conformances, 5 Clarification Requests/New Information Requests, 1 Observation and 1 Forward Action Request were identified. Verifiers confirmed in an email to the project proponents dated 28 May 2020 that all remaining issues were satisfied in the responses provided in the Issues Log.

Once all identified issues were adequately resolved, S&A Carbon drafted this final verification report and deems, with a reasonable level of assurance, that the project is in compliance with all of the requirements in the Verified Carbon Standard version 4.0 and the CCB Standards Second Edition, without qualifications or limitations. The project has been implemented in accordance with the validated project description, and all of its variations from this description and/or from the VCS methodology have been found to be appropriate.

S&A Carbon is thus able to issue a positive verification opinion for the 492,198 tonnes CO2e of verified emissions reductions, as reported in the Monitoring & Implementation Report version V3.1, dated 28 May 2020. The verification assessment covered the monitoring period from 01 January 2018 to 31 December 2019 and verified that calculated emission reductions and/or removals were achieved during the monitoring period with a reasonable level of assurance. The overall risk rating was 13%. Therefore, the total number of credits to be deposited in the buffer account is 63,986 VCUs and the total VCUs to be issued are 428,212 tCO2e.

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1 INTRODUCTION

1.1 Objective

The objective of this offset validation/verification is to provide offset verification services as defined in the criteria documents mentioned below and to issue an offset verification statement on the reported emission reductions and other related project benefits reported for the project.

1.2 Scope and Criteria

This is the Project's sixth VCS and CCBS verification. The scope of work includes the concurrent VCS/CCBS verification of the project's latest monitoring period corresponding to the dates 01 January 2018 to 31 December 2019. This will be a full verification (including a site visit) to assess the Project's conformance with the VCS and CCBS criteria outlined below, corresponding to the sixth monitoring period (01/01/2018 – 12/31/2019).

The criteria for the offset verification services are:

- VCS Standard, version 4.0, September 2019 and associated documents and templates
- VCS Agriculture, Forestry and Other Land Use (AFOLU) Requirements, version 3.6, June 2017
- VCS Program Guide, version 4.0, September 2019
- AFOLU Non-Permanence Risk Tool, version 4.0, September 2019
- VCS Errata and Clarifications as may be applicable
- The approved VCS methodology VM0009 v1: Methodology for Avoided Mosaic Deforestation of Tropical Forests, version 1.0
- CCBA Standard, Second Edition, December 2008
- Rules for the Use of the CCB Standards version 3.1, 21 June 2017
- ISO Standards 14064-2 and 14064-3

1.3 Level of Assurance

S&A Carbon provides reasonable assurance that the Project meets the required VCS and CCBS criteria.

1.4 Summary Description of the Project

This is the 6th monitoring period for the Kasigau REDD+ Project Phase I – Rukinga Sanctuary (KCRPI). As the Project has now been in operation for over 15 years, the Project Activity is fully implemented. The primary Project Activity is the conservation of the forest in the Project Area, which has been fully and successfully implemented and operated throughout the current monitoring period. This Project Activity directly resulted in the reduction of CO2e emissions reported in this monitoring report.

All Project Activities proposed in the PD have been fully implemented, except for a few that were found to be infeasible and/or community groups elected to end them. Please see Section 4.3.2.1 for a list of these. A current description of implementation status is provided below in Section 4.3.2. All Project Activities are described in full detail in the PD, section 6.1, "Baseline Scenario". Project Activities were designed to mitigate deforestation and human / wildlife conflict, and therefore by default serve to mitigate leakage and uphold Project permanence.

A primary focus of the Project Activities is to provide improved livelihoods either through direct employment with the Project or introduction of new or improved income-generating activities. On average, Wildlife Works retains a workforce of between 325 – 330 at KCRPII. At the end of the reporting period, there were 347 employees in total, 14 in senior management positions. Of the 347, almost 30% (95) are female and more than 90% were from the local area (i.e., from one of the Project Zone or larger Taita Taveta County). In addition to the Project Activities, revenue from carbon credit sales are also provided to the Wildlife Works Carbon Trust (WWCT) and is used to fund community Projects. 48 Projects were selected (initiated or completed) by the Locational Carbon Committees (LCCs) during the reporting period (2018-2019). Major activities included school supplies, construction or renovation Projects (24), bursary schemes, agri-business (2), water (10), health (3) and other infrastructure (9) Projects. School Projects have predominantly involved construction and renovation of classrooms as well as provision of other infrastructure, whereas water Projects entail improvements to collection and harvesting, including pipeline construction. Overall, total amount spent during this monitoring period on community Projects alone was KES 37,978,421 (approximately $USD 380,000). This excludes school bursary schemes, which totaled an additional KES 35,427,583 (approximately $USD 354,000). Please see section 4.3.2 of this MR for more details on WWCT funded Projects.

Any potential leakage resulting from the Project Activity is measured directly in the Project's leakage area. No leakage was observed for this monitoring period. Please refer to sections 10.2 and 10.3 of the PD for descriptions of the delineation of the leakage area and the leakage measurement procedure. Section 3.2.3.2 of this monitoring report provides the results of the leakage area measurement for this (M6) monitoring period. Non-permanence risk factors are assessed at each verification event in accordance with VCS requirements and reported in the non-permanence risk tool.

The total GHG emission reductions for this (M6) monitoring period are 428,212 t CO2e. There were no material changes made to the Project since the last verification.

2 VERIFICATION PROCESS

This is the Project's sixth VCS and CCBS verification. The scope of work includes the concurrent VCS/CCBS verification of the project's latest monitoring period corresponding to the dates 01 January 2018 to 31 December 2019. This will be a full verification (including a site visit) to assess the Project's conformance with the VCS and CCBS criteria outlined above, corresponding to the sixth monitoring period 01 January 2018 to 31 December 2019. It is noted that the verification of the Project Proponent's sister project, The Kasigau Corridor REDD+ Project Phase II – The Community Ranches (KCRPII) was concurrently conducted by S&A Carbon.

Specific verification tasks include:

- Verifying that actual monitoring systems and procedures are in compliance with the applicable standards, methodology and tools, considering their application conditions, against the reality found in the field;
- Verifying that the implementation of the monitoring plan is in accordance with the validated Project Description Document (PDD).
- Evaluating the GHG emission reduction/enhancement data and express a conclusion with a reasonable level of assurance about whether the reported GHG emissions

reduction/enhancement data is free from offset material misstatement of asserted emission reductions/enhancements;
- Verifying that reported GHG emissions data is sufficiently supported by evidence.

Verifying the project has achieved net positive climate, community and biodiversity benefits as described in the monitoring report, including gold level for exceptional biodiversity benefits.

2.1 Audit Team Composition (Rules 4.3.1)

Name and Role	Qualifications/Experience
Lawson Henderson - Lead Verifier/Site Visit Leader	Lawson joined S&A Carbon as a Senior Associate in 2016 and expands the existing capacity of the forest carbon offset verification team. He is acts as an ARB Verifier on forest carbon offset projects and is qualified as a Lead Offset Verifier under the ARB regulation. Lawson currently supports the S&A team with reviews of verification documents, field verifications of ARB forest carbon offset projects, and S&A's actions to become accredited under the American National Standards Institute - ANSI). Lawson brings nearly a decade of experience in forest certification through his prior employment with Rainforest Alliance, where he acted as a project manager and lead auditor of forest carbon offset projects against the major voluntary GHG programs, and FSC Forest Management & Chain of Custody Certifications. Lawson is qualified as a Lead Verifier under the Climate Action Reserve (CAR), and is also qualified as an AFOLU IFM Expert under the Verified Carbon Standard (VCS) program. He has led the validation and verification of IFM, AR & REDD forest carbon offset projects against the major voluntary GHG programs globally including projects dually registered under the VCA and CCBA standards. He is a member of both the Gold Standard Foundation (GSF) Land Use and Forestry (LUF) and Oversight and Assurance (OA) Technical Advisory Committees (TAC). Lawson holds a B.S.F in forest management from the University of New Hampshire (2005).
Pablo Reed – Internal Reviewer	Pablo Reed is a Senior Associate at S&A Carbon, and a member of the forestry verification team. He is an ARB approved forestry project specialist and ARB lead verifier, and generally acts as a sector expert supporting internal reviews of verification documents. Prior to joining S&A, Pablo spent five years working at Det Norske Veritas (DNV), an international certification company, leading forestry validations and verifications across all major GHG programs. He is accredited as a lead validator/verifier of forestry projects submitted to the Climate Action Reserve, American Carbon Standard, and Verified Carbon Standard. He has extensive experience in MRVS systems, forestry inventories and logging operations, and with the development of environmental and social safeguards. Pablo also has extensive experience working with conservation and development projects in various countries in Latin America. He served as country director for a joint USAID/Idaho State University community conservation project in the Alta Verapaz region of Guatemala and spent time in Panama working as an environmental and GIS consultant. He also worked with the Peace Corps in Ecuador as a program manager for the posts' natural resource conservation program. Pablo received a Masters of Environmental Management degree from the Yale School of Forestry & Environmental Studies and holds a Bachelor of Science degree in Forest and Ecological Engineering, and a minor in Latin American Studies from the University of Washington in Seattle. His research centered on the development of REDD (Reducing Emissions from Deforestation and Degradation) policy frameworks, especially as they pertain to the inclusion of communal Indigenous territories and lands under tropical forestry conservation projects.
Severinus Jembe – Local Expert/Interpreter	Severinus Jembe works a Regional Representative (Africa) for Soil Association Certification-Forestry. He is a graduate in Development Studies from Kimage Development Studies Centre, Dublin , Ireland. He also holds an International Diploma in Plant Conservation Techniques from KEW Botanic Gardens- United Kingdom. Severinus has more than 20 years' experience as a Conservation manager at the National Museums of Kenya's Centre for Biodiversity within the Coastal Biodiversity Program. At the National Museums of Kenya Severinus was also responsible for the conservation of the sacred Mijikenda Kaya Forests of Coastal Kenya. He is a qualified Forest Stewardship Lead Auditor for Forest Management (FM) and Chain of Custody (COC) evaluations with experience in different countries in Africa. He is also proficient in most of the Kenya Coastal tribal languages including Kiswahili, which is widely spoken in Kenya and the rest of Eastern Africa Severinus is well versed in the socioeconomic, cultural, and regulatory context in Kenya and has extensive stakeholder consultation experience throughout Africa.

Kyle Silon – PM Support	Kyle Silon holds an M.S. in Energy and Environmental Economics. He has ten years' experience in climate change mitigation strategies and carbon reduction projects. Prior to founding S&A, he worked for a leading international certification company, specializing in validation and verification of small-scale household energy demand projects (such as cook stove and water filter projects), primarily located in South America, Asia, and Africa. He has participated in numerous verifications of forestry, landfill, and livestock projects, and has worked across all major GHG programs, including the Air Resources Board, Verified Carbon Standard, Climate Action Reserve, American Carbon Registry, Gold Standard, and Clean Development Mechanism (CDM).
Alexa Kandaris - Project Manager/Verification Support/Approver	Alexa Kandaris holds a Bachelor of Arts in Economics with a minor in Business Administration from Humboldt State University. Her focus of study was centered around natural resource and environmental economics as well as renewable energy and carbon finance. She has conducted extensive research on emissions leakage in addition to authoring work pertaining to the structure of California Assembly Bill 32. She has most recently been conducting data analysis and carbon documentation as well as developing tracking systems for a program registered under the Clean Development Mechanism as a Program of Activities. Alexa has also been involved in the process of registering this program of activities with the Gold Standard. In addition to this, she has field experience with forestry verification projects and is currently managing several forestry and livestock verifications for S&A Carbon through various GHG programs, including Air Resources Board, Climate Action Reserve, and American Carbon Registry.

2.2 Method and Criteria

S&A submitted a proposal to Wildlife Works Carbon (WWC) for the verification of the Project on 4 December 2019. Upon contract execution, S&A was selected as the Verification Body. Verification activities began on 31 January 2020. A kickoff call agenda and document request list were sent to the project proponents on 30 January 2020. A kickoff call was held on 31 January 2020. The project team and verifiers discussed questions and clarifications from the desk review of submitted documents, targeting aspects of the documentation that might affect the site visit. Site visit logistics were also discussed. The project proponents provided additional supporting project documents on several occasions throughout the verification.

A sampling plan was prepared based on information available from the project proponents. The sampling plan considers the requirements of all the criteria documents listed in section 1.2 of this report and evaluates the credibility and rigor of all methodology and standard items in question. A risk evaluation was conducted assessing the size (both in area and carbon storage) and accessibility of all of the GHG reservoirs involved in the project, as well as an evaluation of all of the different climate change, community, and biodiversity benefits claimed by the project during the monitoring period. Finally, the plan outlined a sampling scheme, based on a risk assessment and on further documentation review, to assess and sample of the project's biomass inventory plots and a range of the project's community engagement and biodiversity monitoring activities. Since it was not feasible nor cost-effective for the verifier team to visit all relevant monitoring activities during the field visit, a representative sample was chosen. A representative sample of the biomass inventory plots was devised. The inventory verification focused on the plots that were re-inventoried during the project's sixth monitoring period, and considered a minimum of 5% sample, distributed across a selection of 3 forest strata based on the strategic risk assessment. Considering

a total of 42 plots re-measured by the project proponent over M6, the verifiers determined a minimum sample of 3 biomass plots in the Dryland Forest 3, Dryland Forest 5, and Dryland Forest 6 strata. Individual plots on these strata were randomly selected. The revised final Sampling Plan summarizes the results of the sampling and the data checks performed on the sampled data. The Sampling Plan will be retained by S&A for a period of not less than 15 years following submission to the standard. All material received, reviewed, and generated by the provision of Offset Verification Services will be retained by S&A for the same period.

The verification was performed through a combination of document review, interviews and communications with relevant personnel and on-site inspections. The project was assessed for conformance to all criteria described in Section 1.2 of this report. As discussed in this report, findings were issued to ensure that the project was in full conformance to all requirements.

The site visit to the project was conducted from 10 February 2020 to 15 February 2020. It is noted that the verification field audit of both the KCRPI & KCRPII took place during these dates. After traveling from Nairobi to the project's main office near Maungu, the verification team conducted an opening meeting on the morning of Tuesday, 11 February 2020, and discussed a variety of verification issues and site visit logistics. The meeting was attended by the various management staff from the project proponent. During the opening meeting, such matters as the scope, criteria, methodology, level of assurance, materiality thresholds, and activity plan for the site visit and verification services were reviewed. A review of the relevant sampling approaches and schedule of activities for the visit and verification were also confirmed. Finally, there were some requests for the transfer of additional / still missing information and underlying activity data, and discussion of hard copy documentation was available on site.

All of the days out in the field involved two different types of verification checks and activities: those centered on the appropriate implementation and monitoring of claimed project activities, leakage, evaluation of project benefits, and socio-environmental safeguards adopted during project implementation; and the other a thorough review of a representative sample of biomass inventory plots and implementation of inventory measurement procedures. Both approaches used interviews and consultations with relevant stakeholders and project beneficiaries to confirm the information presented. Several of the communities benefiting from the project activities, and a third of the community ranches that make up the project area were visited over the course of the site visit. In addition, meetings were held between representatives with the respective landowners and project beneficiaries; as well as visits to other crucial project infrastructure and facilities managed by the project proponent. This included the Bursary Committee, LCC Committee, water projects, school rehabilitation projects, women's groups, and the WWC EcoFacility and related activities.

In addition, the lead verifiers held various conference calls with the PP following the site visit to review various aspects of the project, discuss verifier questions and clarification requests related to the verifiers review and findings. These calls were held on 11 March 2020, 16 April 2020, 18 May 2020 & 26 May 2020.

The verification process included several other exchanges between the verifier team and the project proponents in order to gather additional information for review and for examination. These exchanges included 3 rounds of an Issues Log produced by S&A to which the project proponents were required to respond. The project proponents were able to bring all outstanding issues to a

close on 27 May 2020. Verifiers confirmed this in an email dated 28 May 2020 that all remaining issues were satisfied in the responses to the final Issues Log. S&A auditors drafted the Verification Statement and Verification Report and presented it for Independent Review, which determined the Verification Statement to be justified based on the project documentation and verification assessment. A closing call was held on 11 June 2020 with the project proponents, and the Verification Report and Verification Statement were provided to the project proponents for review and comment. Upon approval from the project proponents, S&A submitted these documents to the registry.

2.3 Document Review

The monitoring report, project description, and all other supporting documentation were carefully reviewed for conformance to the verification criteria and consistency with the Project Description. **Appendix A** to this report details the list of documents provided by project proponents and reviewed during the audit process

2.4 Interviews

Please refer to the following table for a complete list of all the people interviewed as part of this verification audit.

Person Interviewed	Role / Affiliation / Institution	Date Interviewed
Laurian Lenjo	Community Relations Manager, WWC	Throughout the verification site visit
Mawangi Githrli	Director, Biodiversity & Social Monitoring, WWC	Throughout the verification site visit
Eric Sagwe	Head of Security, WWC	Throughout the verification site visit
Edward Pirie	Operations Manager, WWC	2/11/2020 2/15/2020
Jamie Hendriksen	Director, Regional Operations, WWC	2/11/2020
Cara Braund	Conservation Manager, Kasigau, WWC	Throughout the verification site visit
Joshua Kitiro	Field Sampling Head of Operations, Kasigau, WWC	Throughout the verification site visit
Cyprian Daniel Mwawasi	Carbon Plot Sampler	Throughout the verification site visit
Darius Chirudi Mkala	Carbon Plot Sampler	Throughout the verification site visit
Mathias Kakoi Mutule	Carbon Plot Sampler	Throughout the verification site visit
Moses Amwandu Mwamodo	Carbon Plot Sampler	Throughout the verification site visit
Pius Lokwanya Mwanjewa	Carbon Plot Sampler	Throughout the verification site visit
Solomon Morris Makau	Carbon Plot Sampler	Throughout the verification site visit
Simon Bird	Director of Forest Science, WWC	Throughout verification
Jeremy Freund	VP of Carbon Development, WWC	Throughout verification
Joseph Mwakima	Community Relations Officer, Kasigau, WWC	Throughout the verification site visit

Constance Wawuda Onyango	Soap Factory Assistant	2/15/2020
Dephence Mghoi Mdamu	Administrative Assistant	2/15/2020
Angela Mathei Musau	Retail Manager	2/15/2020
Daniel Munyao Kyalo	Factory Manager	2/15/2020
Group of 5 Women	Bungule Women Basket Weavers Group	2/12/2020
Group of 20 Women	Kisimenyi Basket weavers Women Group	2/12/2020
Mr. Milton Mwashigadi Mwakiringo	Rukanga Assistant Chief	2/12/2020
Mr. Joseph Jumwa Kianda	Teacher, Itinyi Primary School	2/12/2020
Group of 13 Committee Members	Sagalla LCC Committee	2/13/2020
Group of 30 Committee Members	Mwatate Bursary Committee	2/13/2020
Frederick Ouma	Principle of Mzwanenyi Secondary School	2/13/2020
Mr. Bongo asa Michardo, Chairman of Board 8 Board Members	Taita Taveta Wildlife Conservation Association	2/14/2020
George Maina Thumbi	WWC Greenhouse Operations	2/14/2020
Constance Mademu Wali (+8 WWC staff)	Eco-charcoal Supervisor WWC Eco Charcoal Operations	2/15/2020
Amos Rioba Matoke	WWC, Kasigau HR Manager	2/15/2020

2.5 Site Inspections

The site visit to the project was conducted from 10 February 2020 to 15 February 2020. After traveling from Nairobi to the project's main office near Maungu, the verification team conducted an opening meeting on the morning of Tuesday, 11 February 2020, and discussed a variety of verification issues and site visit logistics. The meeting was attended by the various management staff from the project proponent. During the opening meeting, such matters as the scope, criteria, methodology, level of assurance, materiality thresholds, and activity plan for the site visit and verification services were reviewed. A review of the relevant sampling approaches and schedule of activities for the visit and verification were also confirmed. Finally, there were some requests for the transfer of additional / still missing information and underlying activity data, and discussion of hard copy documentation was available on site.

All of the days out in the field involved two different types of verification checks and activities: those centered on the appropriate implementation and monitoring of claimed project activities, leakage, evaluation of project benefits, and socio-environmental safeguards adopted during project implementation; and the other a thorough review of a representative sample of biomass inventory plots and implementation of inventory measurement procedures. Both approaches used interviews and consultations with relevant stakeholders and project beneficiaries to confirm the information presented. Several of the communities benefiting from the project activities, and a third of the community ranches that make up the project area were visited over the course of the site visit. In addition, meetings were held between representatives with the respective landowners and project beneficiaries; as well as visits to other crucial project infrastructure and facilities managed by the project proponent. This included the Bursary Committee, LCC Committee, water projects, school

rehabilitation projects, women's groups, and the WWC EcoFacility, Greenhouses and related activities.

Over the course of the verification field audit, the verifiers sampled a total of 3 biomass inventory plots across three forest strata that were selected based on a risk based assessment carried out during verification planning (Dryland Forest 3, Dryland Forest 5, and Dryland Forest 6). The results from this sample were entered into the verifiers t-test workbook for statistical comparison against the PP's carbon stock values for the sampled plots. The t-test yielded a passing result at the 90% confidence interval with the minimum number of plots as determined by the verifiers. Therefore, the results from the inventory verification sample carried out by the verifiers lead them to conclude with a reasonable level of assurance that the PP's carbon stock estimates were reasonably accurate, and conservative compared to the data collected by the verifiers during the field audit.

2.6 Resolution of Findings

The verification process included several official and documented exchanges between the verifier team and the project proponents in order to gather additional information for review and for examination of compliance with all applicable criteria. These exchanges included 3 rounds of an Issues Log produced by S&A to which the project proponents were required to respond, and for which 7 Non-Conformances, 5 Clarification Requests/New Information Requests, 1 Observation and 1 Forward Action Request were identified. Verifiers confirmed in an email to the project proponents dated 28 May 2020 that all remaining issues were satisfied in the responses provided in the Issues Log. This final issues log, which contains details on all the findings issued during the audit process, as well as the responses and evidence provided by the project proponents for their closure, is provided as a separate Appendix (B) to this report.

2.6.1 Forward Action Requests

One Forward Action Request (FAR) was issued as a result of this verification, which specifies that the proponents will need to provide supporting evidence during the next verification event that they have implemented the action plan outlined in their response to the comment received during the 30 day CCB Public Comment Period that wasn't currently possible due to the coronavirus pandemic.

2.7 Eligibility for Validation Activities

No validation activities were undertaken as part of the verification. Where the validation/verification body has undertaken validation activities as part of the verification and does not hold accreditation for validation for the relevant sectoral scope, provide evidence that the eligibility requirements set out in the VCS Program Guide are met. Include the name and reference numbers of five registered projects the validation/verification body has validated under the VCS Program or an approved GHG program.

3 VALIDATION FINDINGS

No validation activities were undertaken as part of the verification.

3.1 Participation under Other GHG Programs

GHG emission reductions generated by the project are registered with the Verra program, and privately traded in the voluntary carbon offset market by the PP. As indicated in the M6 Monitoring Report, the project is not registered with, nor is seeking registration with any other GHG Program. The project does not seek other forms of environmental credit, does not take part of other GHG programs and has not been rejected by any other GHG programs as was confirmed with stakeholders during the site visit.

3.2 Methodology Deviations

The MR does not identify any methodology deviations that have occurred and states that the project did not deviate from the methodology during M6. The verifiers assessment did not uncover any deviations from the methodology during the current monitoring period nor were any such deviations in earlier monitoring periods brought to the verifier's attention.

3.3 Project Description Deviations (Rules 3.5.7 – 3.5.10)

The PP asserts that the project has not deviated from the validated PD. As a result of the verifier's assessment they are reasonably assured the validated project design and implementation over M6 is aligned with the validated PD. This determination was supported by the verifier's review of the validated PD, M6 Monitoring Report, and interactions with PP management. Minor changes to the validated PD and the verifier's assessment of the impacts to the project area are described below.

The PP asserts that the project has not deviated from the methodology during the current M6 monitoring period. As a result of the verifiers assessment they are reasonably assured the validated project design and implementation over M6 is aligned with the applicable methodological requirements of VM0009 V1.0 in full.

3.4 Minor Changes to Project Description (Rules 3.5.6)

Section 2.2.3 of the MR outlines minor changes to the validated PD that have occurred over the life of the project and that are applicable to each specific monitoring period. Previous minor changes to the PD are identified for M2 & M5, and these past deviations are considered to have been approved in the corresponding verification audits. These changes are considered to remain applicable to the current monitoring period (M6), though no further alterations related to the project elements previously changed were made.

For M6, no minor changes from the PD were identified by the PP, or otherwise brought to the attention of the verifiers. The verifiers are reasonably assured there were no deviations or minor changes from the validated PD over the course of the monitoring period..

3.5 Monitoring Plans (CL3.2, CM3.3, B3.3)

The project is validated to the CCB Standards, Second Edition, and associated Monitoring Plans developed by the PP are considered to be validated as well. Verifier review of the PP's monitoring plans that were implemented over the current monitoring period (M6) were reviewed by the verifiers and found to be in conformance with the CL3.3, CM3.3 & B3.3. Relevant monitoring plans include

the carbon stock monitoring plans & standard operating procedures (biomass, soil & leakage), community monitoring plan and biodiversity monitoring plan.

Estimation of biomass carbon stocks are carried out in accordance with the Biomass Inventory SOPs. 20% of the biomass plots installed on the project area are inventoried annually. For M6, 40% of the biomass plots (42) underwent a re-inventory as the monitoring period corresponds to a time period of 2 years. Soil sampling procedures for determining the quantity of soil carbon in the project area are described in the Soil Field Sampling SOPs implemented by the PP. Soil inventory updates are implemented at least every five years, with the last soil inventory update taking place during the previous monitoring period. Estimates of emissions from leakage caused by the project activities for M6 are based on measurements in leakage plots established in the boundary of the validated leakage area. The PP has determined that for M6, there was no leakage as a result of project implementation. Leakage quantification is based on the judgement of inventory teams and their assignment of a leakage factor representing forest degradation observed on the leakage plots.

The verifiers discussed community based monitoring plans and results with the community relations staff responsible for monitoring & assessment of community impacts during the field audit. The verifiers found that community impacts over M6 were monitored according to the monitoring plan established in the validated project design. The community monitoring information provided includes all the relevant details related to frequency, data sources and associated project activities. The verifiers are reasonably assured that the community monitoring plan and results for the M6 were carried out in accordance with the validated project description. Observed examples of community projects and interviews with community members supported these conclusions made by the verifiers.

The verifiers reviewed the validated monitoring plan and confirmed the biodiversity related monitoring data for M6 included the timing, frequency, and monitoring methods for the relevant biodiversity variables in accordance with the validated project design. The PP relies on “in-house” reporting from various WWC departments and information collected during their normal functions in the project activities primarily informs the status of the Response and Pressure indicators. Fieldwork specific for monitoring biodiversity through surveys, road transects, camera traps, WWC Ranger patrols, aerial patrols and research projects etc. are primarily used to gather and report on data for the State indicators.

The verifiers interviewed the PP staff responsible for managing the biodiversity monitoring process, and were given assurance the biodiversity monitoring activities are being implemented in accordance with the validated PD. The verifiers were given detailed descriptions from the Head WWC Ranger on the means and methods for gathering, compiling and reporting on data that feeds the Ranger patrol dataset. A member of the verification team also was given the opportunity to join an aerial patrol flight and were able to observe and participate in the demonstration of the data collection techniques that form the aerial patrol dataset.

The verifiers determined the established climate, community and biodiversity monitoring plans to be appropriate for the project’s design, and that these plans and reported results from monitoring activities were implemented in accordance with the validated monitoring plans over the course of M6.

4 VERIFICATION FINDINGS

4.1 Public Comments (Rules 4.6)

The project was posted on the CCB website for public comment on 29 January 2020 and the 30 day CCB public comment period remained open until 28 February 2020. The verification field audit was conducted between 10 – 15 February 2020. During the 30 day public comment period, only one comment was submitted and was received by CCB on 28 February 2020, after the completion of the field audit /R5/.

This public comment accused the PP and their Human Resources (HR) Department of unfair hiring practices and alleged preferential hiring of WWC staff from certain local communities and tribal affiliations. The unidentified individual or group who raised the comment called for the removal of the local WWC HR Manager and demanded they (e.g. individual, community or tribal group raising the comment) be treated with respect and dignity. At the same time, the verifiers note that the submitted comment also acknowledges the many benefits the project has generated to local and neighboring communities with an expression of gratitude.

The comment appears to have originated from a Sub-county Administer ("sent by" Mtawala County Ndogo"), though the individual or group submitting the comment did not reveal their name, community or tribal affiliation. Ideally the verifiers would have been able to set up an in person meeting with the individual or group who submitted this comment to explore the reasoning and motivations behind their criticism directly, but this wasn't possible since the comment was received following the field audit. It also wasn't considered to be realistic for the verifier to attempt contacting the individual or group who submitted this comment remotely (phone, email etc.), since the individual or group did not identify themselves, and it is not clear how such a connection could be arranged.

Prior to the comment being received, the verifiers did not have any concerns, raise any findings related the PP's hiring practices, or find any evidence of discriminatory practices as is alleged in the grievance in this public comment. During the verification field audit the verifiers interviewed the HR Manager cited in the public comment, reviewed the proponent's hiring practices and policies, found no evidence of any discriminatory practices or conflicts with national labor laws, and that there are well established & implemented grievance mechanisms that was understood by local community members based on verifier interviews. Through the verifier's discussion with WWC HR staff it was very clear all staff are treated equally and WWC employment gives priority to local community members that hold the requisite qualifications.

It was also explained by various staff informally that when WWC has experienced financial difficulties they were not dismissed as would have likely happened with other businesses, but rather staff were re-deployed to other various tasks including working at WWC's Kivuli Camp operations to save them from redundancy. Throughout the verifiers assessment it made was made clear that all national labor laws related to hiring practices were being followed, and there was no evidence that tribal affiliation of potential and active staff was ever sought by WWC. There was also no indication shared with the verifiers during interviews with local community members that lead them to believe there was discrimination in any form against tribes or communities in the PP's hiring practices, or management of staff.

When assessing the PP's handling of this public comment and in making a conclusion on the appropriateness of the response, the verifiers consider the importance of acknowledging the situation with the global coronavirus pandemic that was beginning to have a significant impact across the globe around the time this comment was received. The World Health Organization (WHO) officially declared the coronavirus outbreak a global pandemic on 11 March 2020, just eleven days after the public comment was received. On 15 March 2020, the Kenya Government imposed travel restrictions on foreign travel in/out of the country as well as restrictions of the movement and social interaction of Kenyan citizens domestically. As a result of these travel restrictions, and to ensure the health and safety of WWC staff and local community members, the available options to respond to the comment including the desired action to take by the PP were significantly limited. The PP shared information from the Kenya Ministry of Health regarding actions taken in the country in response to the COVID19, which includes the suspension of all public gatherings, face to face meetings and events. The local expert on the verification team confirmed the PP's claims related to COVID19 travel restrictions and public gatherings were accurate, and that they would indeed prevent the PP's from taking the proposed action they deemed as necessary.

Based on the WWC staffing information provided, the local expert on the verification team was able to make an estimate of the tribal affiliations and proportional distribution among WWC staff based on sir names. Again, this information is not sought, collected, or tracked by the PP in accordance with Kenyan labor laws and internal PP HR policies. The verifiers assessment of this information found that members of the Taita community make up the majority of staff which is to be expected as they are the predominant local community in the Taita Taveta County where the project area is located. A number of other tribal groups are also established in the county such as the Kamba and Duruma communities who also represent a good proportion of the staff. The other tribal groups represented are from counties outside Taita Taveta and their number are smaller, but this is also to be expected considering the location of the project area and the PP's operations. The distribution of tribal affiliations among staff was however found to be fair and representative of the local population, and supported the verifiers findings from the field audit that there was no evidence of discriminatory hiring practices by the PP.

The PP also provided a document summarizing the list of staff dismissals over the monitoring period as evidence that the criticisms in the public comment regarding inappropriate removal of staff members has no merit. Within the document, details are provided on the relevant staff positions, reasons for dismissal, and citations to the relevant laws that were not adhered to which resulted in the dismissal. Justification for dismissal of staff varied from actions taken by staff which represented criminal offences, absconding of assigned duties/responsibilities, disobedience to management staff, workplace harassment, and intoxication at the workplace /R5/. In all cases, the verifiers found the reasoning behind the dismissal of PP staff over the monitoring period to be sufficiently justified.

Ideally the verifiers could have set up an in person meeting with the individual or group who submitted this public comment during the verification field audit to explore the reasoning and motivations behind their criticism directly, but this was not possible. When assessing the PP's handling of this public comment and in making a conclusion on the appropriateness of the response, the verifiers had to take into consideration the situation with the global coronavirus

pandemic, and its impact on the PP's ability to implement the action plan they deemed to be necessary and appropriate.

In summary, the PP has provided a compelling argument regarding their opinion there are personal and or tribal conflicts behind the motivation for this anonymously raised public comment. As described above, throughout the verifiers assessment they found no evidence of any discriminatory or preferential hiring practices and found that the PP is complying with all relevant labor laws. The verifiers found the makeup of local WWC staff to be diverse, and representative of the local population and tribal affiliations. Staff dismissals that took place over the monitoring period were justified based on criminal or inappropriate behavior. Lastly, the verifiers determined that the situation with the coronavirus pandemic is indeed limiting the PP from taking the action deemed as necessary and appropriate to respond to this comment as outlined in the action plan /R5/ that was developed in line with the established grievance and redress mechanisms.

Therefore, the verifiers have raised this finding as a Forward Action Request (FAR), to be addressed by the next verification event.

4.2 Summary of Project Benefits

The verifiers found ample evidence of positive climate, community and biodiversity benefits being generated by the project. The ongoing protection and avoided deforestation and degradation of the native forest types found within the project area have generated 492,198 tCO2e of GHG emission reductions over M6 which would have otherwise been emitted into the atmosphere by the drivers of deforestation identified in the baseline scenario. Benefits to the local communities has been a primary focus of the project activities which have resulted in improved livelihoods either through direct employment with WWC or through the introduction of new or improved income-generating activities supported by the PP. Ongoing protection of the project area supported through ongoing enforcement by the PP's Rangers has also ensured the preservation and enhancement of native habitat for the diverse biodiversity of plant and animal species found within the project area.

Section 1.1 of the MR provides a summary of the unique project benefits achieved during the monitoring period with information detailing number of individuals impacted through their involvement in the project activities and the financial benefits derived from the activities /R1/. The verifiers observed some of these activities during the verification field audit including the Hadithi program, Eco-tourism facilities/infrastructure, and Eco-charcoal operations.

Section 1.2 of the MR outlines the standardized benefit metrics achieved by the project over M6 as confirmed through the PP's ongoing monitoring of project implementation ranging from the achieved GHG emission reductions, number of training activities for community members, employment numbers for the PP's operations, levels and types of biodiversity conservation, and various other benefits related to education, health and livelihoods of local community members. Many of these benefit categories were observed in the field by the verifiers and the asserted levels of achievements during M6 are supported by information throughout the MR and supporting documentation made available throughout the verification.

The metrics presented to demonstrate achievement of the climate, community and biodiversity benefits summarized in the MR were found to be consistent with the PP's established monitoring plan(s). Supporting evidence demonstrating the achievement of the variety of benefits generated by the project was made available to the verifiers and further confirmed through direct observations and stakeholder interviews during the verification field audit.

4.3 General

4.3.1 Implementation Status (G3.4, CL1.5)

This verification covers the project's sixth monitoring period (M6) and the project has now been implemented for approximately 15 years. The PP asserts that the project activities proposed in the validated PD are being fully implemented with the exception of some that were determined to be infeasible or by community groups who elected to discontinue them, and that project implementation was successful over M6. The verifiers consider the project to have been successful over M6 and found that the project activities were indeed fully implemented over the monitoring period demonstrating achievement of the desired climate, community and biodiversity benefits.

The MR adequately details the implementation status of the project activities, and the effectiveness of the established monitoring systems was demonstrated to the verifiers. Clear, well established processes were confirmed to be in place for collecting and reporting on data to demonstrate the status of the project. The monitoring systems and procedures implemented by the PP were found to be consistent with the descriptions of the monitoring methods given in the validated PD and related monitoring plan documents /R1/. These range from monitoring of soil and biomass carbon stocks, tracking direct employment and improved income generating activities for local communities to demonstrate levels of improved livelihood for community members, and monitoring of biodiversity found on the project area through a variety of mechanisms.

GHG emission reductions generated by the project are registered with the Verra program, and privately traded in the voluntary carbon offset market by the PP. As indicated in the M6 Monitoring Report, the project is not registered with, nor is seeking registration with any other GHG Program. The project does not seek other forms of environmental credit, does not take part of other GHG programs and has not been rejected by any other GHG programs as was confirmed with stakeholders during the site visit.

Section 2.1.10 of the MR outlines the project's alignment with sustainable development. With the primary focus of the project activities being related to mitigation of deforestation and human/wildlife conflict as well as providing improved livelihoods for community members, the project is contributing to a variety of the 17 United Nation Sustainable Development Goals (SDGs) which have been adopted by the host country. Specifically, the climate, community and biodiversity benefits of the project are considered to directly contribute to SDGs 1: No Poverty, 4: Quality Education, 6: Clean Water and Sanitation, 8: Decent Work and Economic Growth, 10: Reduced Inequalities, 11: Sustainable Cites and Communities, 13: Climate Action, and 15: Life on Land. The verifiers assessment of the project's implementation over M6 gave reasonable assurance that the project has contributed to each of these SDGs as supported by project documentation, stakeholder interviews and direct observations in the field.

The MR does not identify any methodology deviations that have occurred and states that the project did not deviate from the methodology during M6. The verifiers assessment did not uncover any deviations from the methodology during the current monitoring period nor were any such deviations in earlier monitoring periods brought to the verifier's attention.

As covered in section 3.3 of this report, there were no significant deviations from the validated project descriptions that impacted applicability of the applied methodology, additionality, or the baseline scenario. All minor deviations from the validated PD have been outlined for each relevant monitoring period. There were not deviations or minor changes from the validated PD for M6. No material discrepancies were identified between the supporting evidence of project activity implementation and the validated PD.

Minor changes to the PD occurred in M2, M5 & M6. During M2, based on a finding raised during project validation, the PP increased the number of points in the CDM analysis, which resulted in a change to the value for "U_DF. The number of individuals on the plot sampling team was also increased. During M5, some project procedures were revised including the disturbance monitoring plan and soil sampling and bulk density sampling procedures. The changes made involved the incorporation of new techniques and methods in an effort to improve data quality, reduce errors and ensure repeatability and adhere to the project's adaptive management practices. The minor changes to the PD that occurred in M2 & M5 were considered to have passed scrutiny during pervious verification events.

4.3.2 Risks to the Project (G3.5)

Relevant risks that could impact the project and associated community and biodiversity benefits are identified in section 2.2.5 of the MR /R1/. These identified risks include changes in government legislation, levels of income generated by the project, crop failure, invasion of cattle grazers into the project area, drought and fire. The verifiers consider each of these risks to be relevant based on input received from the project managers and stakeholders interviewed throughout the verification, their understanding of the socioeconomic situation faced by local community members and the ecological context of the project area.

Crop failure is identified as a high risk area, as it could lead to increased poaching and use of the forests within the project area for financial benefit by local community members. The PP's focus on alternative economic development efforts and improved livelihoods are however considered to mitigate this risk. Direct employment by the PP, alternative and/or improved income-generating activities supported by the PP, support for community education are all believed to mitigate the risk to the projects in the event of crop failure. Examples of the PP's operations, and improved-income-generating activities were observed during the verification field audit.

Invasion of cattle grazers due to famine in adjacent communities or otherwise lack of grazing elsewhere is considered a moderate risk to the project. Nonlocal migrants have used the project area lands or other lands in the region for cattle grazing with or sometimes without permission from the landowner. While cattle grazing is not expected to have a significant impact on the project's carbon stocks, ranger patrols supported by the project serve as mitigation to protect the project area from illegal incursion. The verifiers observed the WWC Rangers rounding up and removing cattle illegally grazing on project area lands during the verification field audit.

Impacts to wildlife and cash crops as a result of drought is considered an inherent risk to the project and drought conditions is an increasing problem in the region and is anticipated to worsen throughout the project crediting period. Project activities have established emergency water sources across the project area, and various water projects were observed by the verifiers during their time in the field. Alternative cash crops that are better suited for drought conditions are supported through the WWC organic greenhouse operations, and water storage projects have been implemented to help ensure access to water by local community members.

Damage caused by fire, the majority of which is anthropogenic rather than naturally occurring, is identified as a risk, with the primary mitigation strategy being related to educational outreach to the local population on the danger of fallow burning. The road network on the project area also serves as fire breaks in the event of a wildfire event.

Risk related to potential changes in legislation are considered low, and the PP asserts the Kenyan Government has been supportive of the project and that there is no recent history of expropriation of private conservation lands such as the project area. The PP has collaborated with various government agencies through their work in the region, and actively promotes awareness and press of the project to demonstrate its value to relevant government authorities.

The PP considers the risk of financial insolvency as being low and asserts that the financial sustainability (e.g. credit sales) of the project was conservatively modeled. There has been steady demand for offset credit sales from the Kasigau REDD+ projects, which was evident to the verifiers throughout their interactions with WWC during the verification process. The PP actively promotes the project including marketing of offset credit sales and is also a project member of Code REDD.

The verifiers find that the key risks to the project and the associated community and biodiversity benefits to the project have been identified, and that reasonable efforts have been taken to mitigate these risks. Ongoing stakeholder consultation activities and established community feedback/input mechanisms will help to ensure any other risks identified in the future are identified and further mitigation measures established.

4.3.3 Enhancement of High Conservation Values (G3.6)

As described in the MR, the primary HCV related to community well-being is identified as the overall health of the local ecosystem, and the related ecosystem services and cultural values it supports. The protection and preservation of the forest resources found within the project area by the PP helps to support these HCVs. The WWC greenhouse operations provide tree seedings to communities for enrichment planting in the surrounding landscape with the intent to reduce pressures on the ecosystem. Community based greenhouses have also been established to promote and support agriculture and farming practices by local community members.

The verifiers uncovered no evidence that any HCVs have been negatively impacted as a result of the project activities. On the contrary, the protection of the forest on the project are and community based projects implemented in the surrounding communities are viewed as supporting the maintenance and enhancement of HCVs. Youth educational programs supported by the PP as well as the Community Scouts established in the local communities are also considered to promote awareness of environmental protection and the monitoring of any impacts to HCVs that could occur.

The verifiers determined that none of the planned and implemented project activities would result in negative impacts on biodiversity related HCVs found within the project area. This conclusion was supported from observations made in the field and through interviews with project staff during the site visit. By safeguarding HCV biodiversity elements, protecting forested ecosystems and habitats within and around the project area, reducing the potential for incidence of human-wildlife conflict and maintaining wildlife corridors, the verifiers are reasonably assured that the project activities as a result of the PP's interventions did not result in any negative impacts to biodiversity HCVs.

4.3.4 Benefit Permanence (G3.7)

Permanence of the benefits being generated by the project are discussed in section 2.2.7 of the MR. The PP has been involved in conservation efforts in the region since 1998, and through the project's successful VCS and CCB validation and verification of M-1-M5, has demonstrated the effective management of the project, benefit distribution to the affected communities and maintenance of natural forest cover and related biodiversity supported by the project area. The nature of the project activities focused on mitigating deforestation and human/wildlife conflict are inherently designed to ensure the permanence of community and biodiversity benefits generated by the project.

The project area is privately owned by Rukinga Ranching Company, Ltd., with the majority shareholder being the Founder and CEO of WWC (the PP). The PP has executed a carbon rights agreement the legal entity that has ownership of the project area which enables WWC to distribute the financial proceeds received from the sale of carbon offsets to landowners and affected community members throughout the crediting period. is the landowner of the project area and therefore has exclusive rights to the carbon offset claims generated by the project which enables WWC to distribute the financial proceeds received from the sale of carbon offsets to affected community members throughout the crediting period. Carbon revenues also help to ensure the viability of WWC's business operations which support the employment of many local community members. Executed copies of the carbon rights agreements and benefit distribution mechanisms and proportions were reviewed by the verifiers.

Currently, the PP employs 331 individuals, with the majority being local community members. The local job positions with WWC are designed to last throughout the crediting period and well beyond. Many of the PP staff the verifiers interviewed and interacted with during the verification were long-term employees demonstrating sustainability of employment at WWC and established long lasting relationships. Most staff are full time employees and interviews with some staff (e.g. inventory plot sampling team) informed the verifiers that the PP found alternative tasks and jobs for them to perform during slow times or during periods when their primary role was not needed.

Various job training opportunities to members of the local communities are provide by the PP to help grow their skills and build capacity into the future. Examples of such training were observed by the verifiers including the Hadithi program, the Eco-charcoal operations and the organic greenhouse operations. The extensive distributions to bursaries for local students is also considered to have a long lasting impact for local families and young persons into the future.

The carbon rights agreement executed between the landowner entity of the project area and the PP will ensure the permanence of the biodiversity benefits by restrict the activities that take place

on the project area lands, and incentivizing the maintenance and permanence of carbon stocks which in turn support wildlife and biodiversity found in the project area. Continual and routine monitoring of the project area by the PP's Rangers by foot, vehicle and air also ensure the continued benefits to biodiversity of the project and have been successful in preventing and reducing the amount of illicit activities within the project area boundary.

As described in the MR, the primary HCVs related to community well-being and biodiversity are identified as the overall health of the local ecosystem, and the related ecosystem services and cultural values it supports. The protection and preservation of the forest resources found within the project area by the PP helps to support these HCVs. The WWC greenhouse operations provide tree seedings to communities for enrichment planting in the surrounding landscape with the intent to reduce pressures on the forested ecosystem within the project area. Community based greenhouses have also been established to promote and support sustainable agriculture and farming practices by local community members. Youth educational programs supported by the PP as well as the Community Scouts established in the local communities are also considered to promote awareness of environmental protection and the monitoring of any impacts to HCVs that could occur. By safeguarding HCV biodiversity elements, protecting forested ecosystems and habitats within and around the project area, reducing the potential for incidence of human-wildlife conflict and maintaining wildlife corridors, the verifiers are reasonably assured that the project activities as a result of the PP's interventions ensure the maintenance or enhancement of the community and biodiversity based HCVs.

4.3.5 Stakeholder Engagement (G3.8 – G3.9)

As detailed in the validated PD, sections G3.8 – 3.10, stakeholders and communities were involved in project design and consulted during project development. Ongoing communication and consultation with stakeholders and communities was evident throughout the verification and is primarily facilitated the PP's community relations staff. Regular meetings are held with the local communities and affected stakeholders to provide access to pertinent information related to the project and to provide an opportunity for the communities to raise comments, suggestions and grievances. The verifiers attended meetings with community groups during the field audit including a Sagalla LCC Committee meeting, Mwatate Bursary Committee meeting and Taita Taveta Wildlife Conservancy Association meeting.

The PP has also established bulletin boards and suggestion boxes at Chief's offices in a centralized location that are accessible to most community members. Pertinent information pertaining to the project is posted here, and suggestion boxes provide a mechanism for local community members to provide feedback to the PP. Examples of these bulletin boards and suggestions boxes were observed by the verifiers during the verification field audit. In addition, the WWC HQ Office has an open door policy for community members to research project information or to submit comments.

The M6 Monitoring Report (MR) was posted for public comment on the CCB website during the period between 28 January 2020 and 28 February 2020. The MR was also made publicly available at the WWC HQ offices in Rukinga providing an opportunity for stakeholders and community members to access and review key project documentation. See associated findings in section 4.1 of this report.

More specifically section 2.3.3 of the M6 MR discusses the steps taken to ensure all stakeholders have access to the full MR and are aware of and provided a means to comment on the document during the public comment period. An executive summary of the MR was made available in English and Swahili at the PP's office and distributed to the CBOs, LCCs and project communities. The PP's Community Relations staff also actively communicated the public comment periods at recent community outreach meetings encouraging comments to be made. A computer was also made available at the WWC HQ office allowing community members to submit comments directly to the CCB website.

The efforts made by the PP to ensure local community members and affected stakeholders have access to relevant project information was found to be sufficient. All stakeholder interviews conducted by the verifiers lead them to believe community members were familiar with key information regarding the project, had access to relevant project information and were given ample opportunity to provide input. Community members interviewed were generally found to be well informed about the project.

The validated PD discusses in detail, the involvement of stakeholders in the project's design and efforts made by the PP to ensure the involvement and approval from local stakeholders in all aspects of the project. Ongoing stakeholder engagement was confirmed during previous verifications, and continues to occur as described in section 2.3 of the MR.

Ongoing communication and consultation with stakeholders and communities was evident throughout the verification and is primarily facilitated the PP's community relations staff. Regular meetings are held with the local communities and affected stakeholders to provide access to pertinent information related to the project and to provide an opportunity for the communities to raise comments, suggestions and grievances. The verifiers attended meetings with community groups during the field audit including a Sagalla LCC Committee meeting, Mwatate Bursary Committee meeting and Taita Taveta Wildlife Conservancy Association meeting.

The ongoing consultation mechanisms were found to provide an effective means to keep local community members and affected stakeholder groups informed on the implementation of the project activities and to provide opportunity for individuals to share feedback, suggestions or grievances. Interviewed stakeholders were found to be familiar with the PP Community Relations staff and considered to have a positive relationship. Community members also expressed a general understanding on the status of the project and that their input was listened to, and acted upon, primarily as it relates to benefit distribution and the selection of specific community based improvement projects desired by the community.

Stakeholder input related to the project has been documented by the PP, in the form of attendance lists and meeting minutes from various community meetings, records of which are stored at the WWC HQ office and made available to the verifiers. In addition, stakeholder feedback, comments, suggestions or grievances as well as the PP's response are recorded and maintained. The verifiers found the PP's ongoing consultation efforts with local community members and affected stakeholder groups to be culturally appropriate, and the established mechanisms ensure that any individual who wished to obtain information about the project and provide their input has the opportunity to do so.

The ongoing consultation mechanisms were found to provide an effective means to keep local community members and affected stakeholder groups informed on the implementation of the project activities and to provide opportunity for individuals to share feedback, suggestions or grievances. Interviewed stakeholders were found to be familiar with the PP Community Relations staff and considered to have a positive relationship. Community members also expressed a general understanding on the status of the project and that their input was listened to, and acted upon, primarily as it relates to benefit distribution and the selection of specific community based improvement projects desired by the community.

The verifiers found the PP's ongoing consultation efforts with local community members and affected stakeholder groups to be culturally appropriate, and the established mechanisms ensure that any individual who wished to obtain information about the project and provide their input has the opportunity to do so.

4.3.6 Stakeholder Grievance Redress Procedure (G3.10)

As stated in section G3.10 of the CCB PD, the PP's conflict resolution process is formalized in the Wildlife Works Community Conflict Process document. PP employees, local community members and affected stakeholders have several options to provide feedback and raise grievances regarding the project. The Community Engagement Manager is responsible for receiving, registering and processing all grievances received. The established procedures involve steps for the screening and investigation of all grievances received so that appropriate redress options can be determined, appropriate action can be taken, and appropriately communicated to relevant parties.

There are five primary methods for stakeholders to submitting grievances verbally or in writing which include; WWC's open door policy at the HQ office, through the Chief's Offices in the local administrative locations, established suggestion boxes located at Chief's offices, during community meetings, or online through the CCB/VCS website. All local community stakeholders interviewed during the verification field audit were generally aware of and familiar with these mechanisms. It was clear that stakeholders felt comfortable raising their concerns and comments regarding the project during the community meetings attended by the verifiers, and examples of the established suggestion boxes were observed to be in place.

The MR provides summary details on the reported grievances received during the monitoring period, which totaled 93 comments submitted during community meetings and through the suggestion boxes. A breakdown on the category of comments received is given with about half being suggestions or expressed opinions, while about a third were categorized as complaints or questions regarding the project (figure 4). Complaints and questions raised were reported to mostly be related to profit sharing and distribution to communities including the established bursary programs, project selection and implementation, and human/wildlife conflict issues.

The PP's community outreach team and security staff contributed to the redress of the comments received during Chief's barazas by clarifying the structure and role of the Wildlife Works Carbon Trust (WWCT) and the distribution of community based projects funded by carbon revenues. Consistent with the Wildlife Works Community Conflict Process unaddressed grievances were raised to the relevant authority including the Kenyan Wildlife Service in the case of human/wildlife conflict issues, and the LCC Bursary committee for bursary related issues.

The verifiers found the PP's established stakeholder feedback and grievance redress procedures to provide sufficient mechanisms for the reporting, assessment, and response to stakeholder comments received. The procedures were implemented over the monitoring period with relevant records made available for verifier review. The methods were considered to be effective with appropriate actions taken to address the stakeholder comments received.

See also the associated findings in section 4.1 of this report related to the CCB Public Comments received related to the grievance submitted directly to the CCB during the 30 day public comment period.

4.3.7 Worker Relations (G4.3 – G4.6)

Section 2.4.3 of the MR outlines the project's Community Employment Opportunities and includes the PP's policy/procedural statements as it relates to Recruitment, Equity & Diversity and Equal Employment Opportunity & Affirmative Action /R1/. Hard copies of these documents were reviewed at the WWC HQ office during the verification field audit. The PP is committed to recruiting, hiring, and promoting qualified minorities, such as women and individuals with disabilities within the surrounding communities and in the workplace. Their established policies ensure that the project and its employment is unbiased in the recruitment and selection process, and that all qualified individuals are considered for job positions without regard to race, color, religion, sex, national origin, age, status, disability, political affiliation, sexual orientation, gender identity or genetic information. The majority of the PP's staff are from the surrounding local communities and it was clear to the verifiers that WWC's hiring practices are unbiased with the objective of filling employment positions with the best possible candidates.

As outlined in section 2.4.2 of the MR, the PP provides training for its employees and training of staff was discussed during interviews throughout the verification site visit. For example, the robust onboarding and training for WWC Rangers and Security Teams wad described in detail to the verifiers. Specific training for specialized tasks, such as plant propagation and grafting techniques for greenhouse workers was also discussed, as well as other task specific training measures for workers throughout the WWC operations. The verifiers also found that health and safety training and use of personal protective equipment was also given to employees with related policies and procedures made available. All individuals interviewed or otherwise observed in their positions with the PP were found to be well trained and competent in fulfilling their duties.

Relevant laws and regulations pertaining to workers rights are outlined in section 2.4.4 of the MR, covering Employment Laws such as the Exporting Processing Zone Act, National Health Insurance Fund, The National Social Security Fund Act, Pay As you Earn, The Factories and Other Places of Work Act, FairTrade (e.g. FairTrade certified), The Work Injury Benefits Act, Regulations of Wages and Conditions of Employment Act and The Labor Relations Act. Review of these laws and regulations by the local expert member of the verification team confirmed this list is comprehensive. Records of the 2018 EPZA Compliance Report and 2019 OSHA Inspection Certificate was checked for various departments in WWC's operations.

The PP has an established Code of Conduct and Ethics Policy outlining the expectations of professional behavior and conduct of all staff. A hard copy of this document was reviewed at the WWC HQ office during the verification field audit. It was made clear to the verifiers that WWC is

committed to worker safety and that sufficient health and safety policies and procedures are in place. Staff are given first aid training, and first-aid kits were observed in the WWC operations visited during the verification site visit. Extensive health and safety related training is given to the staff who work in the bush given the inherent dangers associated with work in the field, including conflict resolution/de-escalation procedures for the Rangers. Table 1 in the MR outlines the relevant hazards related to various employees given their job responsibilities, as well as required mitigation measures. All incidents of injury are reported and tracked, with associated records made available to the verifiers. Overall, the verifiers observed all WWC employees carrying out their job responsibilities in a safe manner throughout the verification field audit.

During the verification field audit, the verifiers met with the WWC HR Manager at the HQ office to discuss hiring practices and policies, as well as general staff management including performance reviews. The verifiers reviewed a copy of the HR manual which has established processes for staff recruitment and dispute resolution, consistent with the description given in the MR. The manual also provides for confidential reporting of harassment incidents. The company though does not have Collective Bargaining agreements because staff have not joined unions, but WWC does pay wages way above national minimum wage. The verifiers were able to review staff employment contracts to confirm this practice.as well as training records.

Out of the current 331 total staff, 102 are female, and 229 are male and the majority of which are from the surrounding local communities. Information was shared with the verifiers regarding staff dismissals that occurred over the reporting period, all of which were found to be justified based on performance issues or criminal activity that occurred while on the job. Records were also shared with the verifiers related to annual performance reviews, specifically for the Rangers, demonstrating WWC reviews staff performance, including identification of areas of strength, and areas where there are opportunities for improvement.

See also the associated findings in section 4.1 of this report related to the CCB Public Comments received related to the topic of discrimination.

4.3.8 Technical and Management Capacity (G4.2, G4.7)

Management Capacity and Best Practices are covered in section 2.4 of the MR. Here, the PP has identified the key project personnel and management that fulfill the required technical skills and expertise to ensure the success of the project's ongoing implementation /R1/. The verifiers determined that the PP has the requisite key technical and management skills to enable project success. Relevant qualifications and professional experience are outlined for the key staff included in the PD, and many staff members the verifiers interacted with during the field audit were long-term employees of WWC. All individuals employed with WWC that were interviewed or otherwise observed by the verifiers were found to be qualified to fulfill their assigned roles and responsibilities and were competent in the implementation of their job tasks.

The PP was found to be in strong financial health, and the project's finances are supported through the sale of carbon offset credits in the voluntary carbon market. The PP's financial information is considered as commercially sensitive information, but pertinent information was made available to the verifiers during the verification field audit such as financial statements and sales agreements/contracts. The PP has also received investments from international corporations who

support WWC's mission, with links providing more detail on these investments given in the MR. The PP's facilities and operational equipment were all found to be in good repair, and significant investment into community based projects and bursary schemes that are facilitated through carbon revenues have taken place with several examples of such projects observed directly by the verifiers. The verifiers found no reason to further question the financial health of the organization.

4.3.9 Legal Status (G5.1)

A main focus of the project activities is the protection of the native forest cover found on the project area, and the associated wildlife and biodiversity it supports. No project benefits are derived from illegal activities. As the project activities focus on forest, wildlife, habitat and biodiversity protection, the assessment of regulatory compliance with all relevant laws and regulations primarily focused on the legality of WWC's business operations and compliance with labor regulations for their operations. WWC operates in compliance with all local and national laws, and no evidence to the contrary was brought to the attention of the verifiers.

The relevant laws and regulations related to worker's rights are outlined in section 2.4.4 of the MR. Employment Laws such as the Exporting Processing Zone Act, National Health Insurance Fund, The National Social Security Fund Act, Pay As you Earn, The Factories and Other Places of Work Act, FairTrade (e.g. FairTrade certified), The Work Injury Benefits Act, Regulations of Wages and Conditions of Employment Act and The Labor Relations Act are covered here. Review of these laws and regulations by the local expert member of the verification team confirmed this list is comprehensive. Records of the 2018 EPZA Compliance Report and 2019 OSHA Inspection Certificate was checked for various departments in WWC's operations.

Throughout the verifiers assessment it was made clear that all national labor laws related to hiring practices were being followed. Copies of the PP's HR policies and procedures as it relates to Recruitment, Equity & Diversity and Equal Employment Opportunity & Affirmative Action were reviewed and were found to ensure that national labor laws would be and have been followed. Information was shared with the verifiers regarding staff dismissals that occurred over the reporting period, all of which were found to be justified based on performance issues or criminal activity that occurred while on the job.

See also the associated findings in section 4.1 of this report regarding the comment received during the CCB public comment period.

4.3.10 Rights Protection and Free, Prior and Informed Consent (G5.3-G5.5)

The project area is privately owned by Rukinga Ranching Company, Ltd., with the majority shareholder being the Founder and CEO of WWC (the PP). Supporting deed ownership documentation was reviewed by the verifiers at the WWC HQ office during the field audit. No changes in land ownership occurred over the monitoring period. The PP has exclusive rights to the carbon offset claims generated by the project through a carbon rights agreement executed with the entity holding landownership which is expected to remain valid over for the duration of the crediting period.

The process of gaining Free, Prior and Informed Consent (FPIC) by Rukinga Ranch and the project stakeholders is described in the validated PD. This involved training and informational meetings

with the communities to inform local community ranch shareholders of the potential benefits expected from the project. The ongoing consultation mechanisms were found to provide an effective means to keep local community members and affected stakeholder groups informed on the implementation of the project activities and to provide opportunity for individuals to share feedback, suggestions, or grievances. Interviewed stakeholders were found to be familiar with the PP Community Relations staff and considered to have a positive relationship. Community members also expressed a general understanding on the status of the project and that their input was listened to, and acted upon, primarily as it relates to benefit distribution and the selection of specific community based improvement projects desired by the community. All stakeholder interviews carried out during the verification found general awareness and support of the project and its activities.

As the project area is privately owned by Rukinga Ranch Ltd, the project was found to not encroach on other private, community or government owned/managed property. The project's spatial data was compared to publicly available datasets including government owned lands such as the adjacent Tsavo National Parks, and no overlap was observed in the data. GPS waypoints were collected on known Group Ranch boundary monuments and their location was found to reasonably align with the project's GIS data. No land tenure, ownership or use rights were identified or otherwise brought to the attention of the verifiers as confirmed during the Taita Taveta Wildlife Conservancy Association meeting attended by the verifiers which included a gathering of Group Ranch owners, including the Chairman, Mr. Bongo asa Mcharo.

No evidence was uncovered that lead the verifiers to suspect that the project activities has led to the involuntary removal or relocation of property rights holders from their lands, not have they forced them to relocate activities important to their culture or livelihood. The extensive community outreach and engagement implemented in the project activities ensures that local community members that may have traditionally utilized the project area for livelihoods (e.g. charcoal, bush meat) often times illegally, are given alternatives through job opportunities with WWC, training and educational programs, and a general say in the distribution of benefits (e.g. community projects) created by the project.

The MR presents data on the number of incidents recorded by the Rangers during their patrol activities over the reporting period. While the data appears to show an increase in the number of incidents over 2018 & 2019 corresponding to M6, the PP is in the process of conducting an effectiveness analysis to identify the cause of the trend, and this increase may be related to the enhanced effectives of the patrolling activities and consistent use of aerial patrols. The verifiers found that the Ranger patrols including by foot, vehicle and air to be effective in identifying incidents within the project area, and the Ranger force to be competent in their role, and intimately knowledgeable of the project area. The verifiers observed the WWC Rangers rounding up and removing cattle illegally grazing on project area lands during the verification field audit as an example of their effectiveness.

4.3.11 Identification of Illegal Activities (G5.5)

A main focus of the project activities is the protection of the native forest cover found on the project area, and the associated wildlife and biodiversity it supports. No project benefits are derived from illegal activities. One of the key mechanisms to achieve this, is the continual routine monitoring

and patrolling of the project area by the WWC Rangers. There are approximately 120 Rangers employed by WWC who rotate positions across 6 outposts spread across the project area. Regular patrols of the project area are carried out in order to detect and prevent encroachment, or other disturbance, as well as illegal poaching. The project has also designated Community Scouts within the surrounding local communities who notify the PP of any observed illicit activities or disturbances found within the project area.

4.4 Climate

4.4.1 Accuracy of GHG Emission Reduction and Removal Calculations

The verifiers have assessed the accuracy of the reported GHG emission reduction data, including the accuracy of Excel workbook sheet formulas, conversions and defaults used, and the consistent use of previously validated data and parameters.

All data and parameters required to be monitored and used to calculate the GHG emission reductions during the monitoring period are identified, described and analyzed in the table below.

Parameter	Verification Findings
$\mathcal{E}$ The set of all burning events	Section 3.2.2 of the MR asserts that burning of woody biomass in the project area falls below the de minimis threshold for M6. This parameter is considered N/A for M6 given the lack of burning events occurring over the monitoring period. Disturbance cause by fire is addressed in the monitoring plan, and occurrence of fire is monitored through the continual Ranger patrols and by Community Scouts established in the local communities. Monitoring of disturbance events including fire also takes place through periodic review of remote sensing imagery. No burning events or significant natural disturbance were brought to the attention of the verifiers during interviews with relevant project staff, or otherwise identified through direct observations over the course of the site visit or through verifier review of the project area over recent (ESRI Satellite World Imagery, Google Earth Imagery) ortho imagery.
ak Area of stratum k	GIS analysis is used for the mapping and measurement of the forest strata established within the project area. The forest strata were established during project design and have remained unchanged since the project was validated. The verifiers independently calculated the strata and project total hectares to confirm the "GIS Area" values determined by the PP which is the same as the "Crediting Area".
aj,k $aplot$ Area of plot j in stratum k Area of plot j in stratum k	As described in the Biomass Inventory SOPs and the MR, both the tree and shrub biomass plots are circular fixed radius plots /R3/. A large plot radius were used for initial measurements, but that for later plots, a smaller fixed plot radius was used (Trees: 25 m for plots 1-83, 8 m for 84-115) (shrubs: 15 m for plots 1-83, 4 m for 84-115). The PP uses a weighted average of the plot areas in the standard error and uncertainty calculations. These plot radii were confirmed to be used on the biomass inventory plots sampled during the verification field audit and are used in the standard error calculations in the Carbon Model workbook. The verifiers observed the inventory teams employing care and diligence in determining in/out trees & shrubs according to these fixed plot boundaries.

$cfsoil,j,k$ Carbon fraction of soil sample j in plot in stratum k	Soil sampling procedures for determining the quantity of soil carbon in the project area are described in the Soil Field Sampling SOPs implemented by the PP /R3/. Soil inventory updates are implemented at least every five years, with the last soil inventory update taking place during the previous monitoring period. Processing and analyzing of soil samples including the determination of the soil carbon fraction parameter is done by a third party laboratory. The value for this parameter remained unchanged from the previous monitoring period when the most recent soil inventory update occurred, and the verifiers found no reason to further question the soil carbon stock values that have already been verified.
$dbh_{i,j,k}$ Diameter at breast height (DBH) of the ith tree in plot j in stratum k.	The diameter (cm) of tree biomass is measured in accordance with the established procedures in the Biomass Inventory SOPs. 20% of the biomass plots installed on the project area are inventoried annually. For M6, 40% of the biomass plots (42) underwent a re-inventory as the monitoring period corresponds to a time period of 2 years. Inventory crews were observed to be careful and diligent in taking diameter measurements according to the established SOPs on the inventory plots visited by the verifiers, including the "forking rules" established ion the SOPs for multi-stemmed trees. The verifiers also determined that calculating the "effective dbh" value using the square root of the sum of the squares method, based on the individual dbh measurements recorded through the forking rules to be a reasonable method for coming up with a single dbh value to input into the allometric equations applied.
hi,j,k Height of the ith tree in plot j in stratum k.	Tree height (m) of tree biomass is measured in accordance with the established procedures in the Biomass Inventory SOPs. 20% of the biomass plots installed on the project area are inventoried annually. For M6, 40% of the biomass plots (42) underwent a re-inventory as the monitoring period corresponds to a time period of 2 years. It is the verifiers understanding that height measurements are not used in the quantification of tree biomass stocks, so height data was not collected on the inventory plots sampled by the verifiers during the verification field audit. Height measurements included within the plot data provided however appeared to be reasonable and consistent with verifier observations of tree heights typically found in the forests that make up the project area.
v Shrub size class per species.	Shrub counts and size classes, used for determining the carbon stocks in the non-tree biomass are made using ocular methods according to the Biomass Inventory SOPs. 20% of the biomass plots installed on the project area are inventoried annually. For M6, 40% of the biomass plots (42) underwent a re-inventory as the monitoring period corresponds to a time period of 2 years. Inventory crews were observed to be careful and diligent in determining the eligible shrubs (e.g. by species), shrub counts and size class assignments according to the established SOPs. Shrub counts and size class assignments made on the inventory plots sampled by the verifiers were generally found to be greater than that in the most recent inventory data collection made by the PP, but this was to be expected given the amount of time between the PP's data collection and the field verification (0.5 years) and the abnormally wet conditions that have been experienced in the project region resulting in substantial growth.
mdry,j,k Dry mass of non-tree sample harvested from clip plots in plot j, stratum k.	The dry mass of non-tree sample is measured using a destructive harvesting method as described in the Biomass Inventory SOPs. Inventory crews were observed to be careful and diligent in determining the eligible shrubs (e.g. by species), shrub counts and size class assignments according to the established SOPs. The value applied for this parameter is understood by the verifiers to be unchanged from the previous monitoring periods, having been previously verified, but was confirmed to be correctly used in the quantification of non-tree biomass stocks for the project.

rBASE,i,j,k Base radius of the ith standing dead, decay class II tree in plot j in stratum k.	Tree base diameter is measured at breast height in accordance with the established procedures in the Biomass Inventory SOPs. 20% of the biomass plots installed on the project area are inventoried annually. For M6, 40% of the biomass plots (42) underwent a re-inventory as the monitoring period corresponds to a time period of 2 years. Inventory crews were observed to be careful and diligent in taking diameter measurements according to the established SOPs on the inventory plots visited by the verifiers, including the "forking rules" established ion the SOPs for multi-stemmed trees. The verifiers also determined that calculating the "effective dbh" value using the square root of the sum of the squares method, based on the individual dbh measurements recorded through the forking rules to be a reasonable method for coming up with a single dbh value to input into the allometric equations applied.
rTOP,i,j,k Top radius of the ith standing dead, decay class II tree in plot j in stratum k.	The top diameter of standing dead decay class II trees is conservatively estimated to be zero. The PP asserts that this is the most conservative value for top diameter since the standing dead bole volume is calculated with the equation of a truncated cone through equation 52. The value of zero applied for this parameter remains unchanged from earlier monitoring periods and is was confirmed that this parameter is not used (e.g. a value of zero is applied) in the Carbon Model workbook. The verifiers concur that assuming a value of zero for this parameter is a conservative approach.
vi,j,k Volume of the ith standing dead, decay class II tree in plot j in stratum k.	Verifier review of the Carbon Model workbooks confirmed that this parameter is being correctly calculated using equation 51 from the applied methodology including the appropriate conversions from carbon to CO2e and from kilograms to tonnes.
yINTACT,j,k *yDECAYED,j,k* Carbon stock in standing dead trees in decay class I, plot j, stratum k. Carbon stock in standing dead trees in decay class II, plot j, stratum k.	Carbon stocks in standing dead trees are based on diameter measurements of eligible trees included in the biomass inventory plots in accordance with the Biomass Inventory SOPs. During the verification field audit, there were some questions related to the PP's intent for the inclusion and quantification of carbon stocks in the optional standing dead pool. It was confirmed however that the intent has been and continues to be to include this pool in the quantification of biomass carbon stocks. Verifier review of the supporting Carbon Model workbooks confirmed that the PP is correctly quantifying carbon stocks in standing dead trees on those trees where standing dead trees were found.
yj,k yk Attribute of plot j, stratum k Attribute of stratum k	In the MR, the PP indicates that these parameters are not used and that the purpose of the data, and calculation methods are N/A. Relevant plot attribute information is in place though, including the applicable Group Ranch plots are located on, the strata assignments for plots, plot area(s) and plot level tree and shrub stocking (tCO2e/ha) as calculated in the Carbon Model workbook. Attributes for the defined forest strata are also in place including the total number of plots in the strata, the total strata area, as well as mean and total strata level carbon stocking.
$\rho mesoil$	Soil sampling procedures for determining the quantity of soil carbon in the project area are described in the Soil Field Sampling SOPs implemented by the PP. Soil inventory updates are implemented at least every five years, with

Mass-equivalent bulk density of fine portion pf soil sample	the last soil inventory update taking place during the previous monitoring period. Processing and analyzing of soil samples including the determination of the bulk density parameter is done by a third party laboratory. The value for this parameter remained unchanged from the previous monitoring period when the most recent soil inventory update occurred, and the verifiers found no reason to further question the soil carbon stock values that have already been verified.
$C^{[m]}AGLT$ Estimated carbon stock in above-ground large trees at monitoring period [m].	Estimation of aboveground large tree carbon stocks are based on diameter measurements of eligible trees included in the biomass inventory plots in accordance with the Biomass Inventory SOPs. 20% of the biomass plots installed on the project area are inventoried annually. For M6, 40% of the biomass plots (42) underwent a re-inventory as the monitoring period corresponds to a time period of 2 years. Inventory crews were observed to be careful and diligent in taking diameter measurements according to the established SOPs on the inventory plots visited by the verifiers, including the "forking rules" established ion the SOPs for multi-stemmed trees. The verifiers also determined that calculating the "effective dbh" value using the square root of the sum of the squares method, based on the individual dbh measurements recorded through the forking rules to be a reasonable method for coming up with a single dbh value to input into the allometric equations applied. Verifier review confirmed the accuracy of the aboveground live tree carbon stock calculations.
$C^{[m]}AGNT$ Estimated carbon stock in above-ground non-tree biomass at monitoring period [m].	Shrub counts and size classes, used for determining the carbon stocks in the non-tree biomass are made using ocular methods according to the Biomass Inventory SOPs. 20% of the biomass plots installed on the project area are inventoried annually. For M6, 40% of the biomass plots (42) underwent a re-inventory as the monitoring period corresponds to a time period of 2 years. Inventory crews were observed to be careful and diligent in determining the eligible shrubs (e.g. by species), shrub counts and size class assignments according to the established SOPs. Shrub counts and size class assignments made on the inventory plots sampled by the verifiers were generally found to be greater than that in the most recent inventory data collection made by the PP, but this was to be expected given the amount of time between the PP's data collection and the field verification (0.5 years) and the abnormally wet conditions that have been experienced in the project region resulting in substantial growth. Verifier review confirmed the accuracy of the aboveground non tree carbon stock calculations.
$C^{[m]}AGST$ Estimated carbon stock in above-ground small tree biomass at monitoring period [m].	In the MR, the PP indicates that these parameters are not used and that the purpose of the data, and calculation methods are N/A. As indicated in the bBiomass Inventory SOPs, the minimum diameter for the definition of a "tree" applied is 5 cm DBH. The remaining stems below this threshold are considered "small trees" and are included in the shrub measurements. Utilization of the minimum 5 cm DBH value for tree biomass, with any stems below this threshold being classified as a shrub was observed during the verification field sampling and evident in the Carbon Model workbooks.
$C^{[m]}BGLT$ Estimated carbon stock in below-ground Large tree biomass at monitoring period [m].	Estimation of belowground large tree carbon stocks are based on diameter measurements of eligible trees included in the biomass inventory plots in accordance with the Biomass Inventory SOPs. 20% of the biomass plots installed on the project area are inventoried annually. For M6, 40% of the biomass plots (42) underwent a re-inventory as the monitoring period corresponds to a time period of 2 years. Inventory crews were observed to be careful and diligent in taking diameter measurements according to the established SOPs on the inventory plots visited by the verifiers, including the "forking rules" established ion the SOPs for multi-stemmed trees. The verifiers also determined that calculating the "effective dbh" value using the square root

	of the sum of the squares method, based on the individual dbh measurements recorded through the forking rules to be a reasonable method for coming up with a single dbh value to input into the allometric equations applied. Belowground carbon stocks in large trees is determined by applying an appropriate root/shoot ratio, sourced from the IPCC Guidelines for National Greenhouse Gas Inventories. Verifier review confirmed the accuracy of the belowground large tree carbon stock calculations.
$C^{[m]}BGNT$ Estimated carbon stock in below-ground non tree biomass at monitoring period [m].	Shrub counts and size classes, used for determining the carbon stocks in the non-tree biomass are made using ocular methods according to the Biomass Inventory SOPs. 20% of the biomass plots installed on the project area are inventoried annually. For M6, 40% of the biomass plots (42) underwent a re-inventory as the monitoring period corresponds to a time period of 2 years. Inventory crews were observed to be careful and diligent in determining the eligible shrubs (e.g. by species), shrub counts and size class assignments according to the established SOPs. Shrub counts and size class assignments made on the inventory plots sampled by the verifiers were generally found to be greater than that in the most recent inventory data collection made by the PP, but this was to be expected given the amount of time between the PP's data collection and the field verification (0.5 years) and the abnormally wet conditions that have been experienced in the project region resulting in substantial growth. Belowground carbon stocks in non tree biomass is determined by applying an appropriate root/shoot ratio, sourced from the IPCC Guidelines for National Greenhouse Gas Inventories. Verifier review confirmed the accuracy of the aboveground non tree carbon stock calculations.
$C^{[m]}BGST$ Estimated carbon stock in below-ground small tree biomass at monitoring period [m].	In the MR, the PP indicates that these parameters are not used and that the purpose of the data, and calculation methods are N/A. As indicated in the Biomass Inventory SOPs, the minimum diameter for the definition of a "tree" applied is 5 cm DBH. The remaining stems below this threshold are considered "small trees" and are included in the shrub measurements. Utilization of the minimum 5 cm DBH value for tree biomass, with any stems below this threshold being classified as a shrub was observed during the verification field sampling and evident in the Carbon Model workbooks.
$C^{[m]}SDW$ Estimated carbon stock in standing dead wood at monitoring period [m].	Carbon stocks in standing dead trees are based on diameter measurements of eligible trees included in the biomass inventory plots in accordance with the Biomass Inventory SOPs. During the verification field audit, there were some questions related to the PP's intent for the inclusion and quantification of carbon stocks in the optional standing dead pool. It was confirmed however that the intent has been and continues to be to include this pool in the quantification of biomass carbon stocks. Verifier review of the supporting Carbon Model workbooks confirmed that the PP is correctly quantifying carbon stocks in standing dead trees on those trees where standing dead trees were found.
$C^{[m]}LDW$ Estimated carbon stock in lying dead wood at monitoring period [m].	According to the methodology applied by the project, the Lying Dead Wood pool is considered optional, and may be conservatively excluded. Based on the information provided in the MRs, validated PD, supporting Carbon Model workbook and discussions with the PP, the verifiers can confirm they PP has elected to exclude this optional pool.
$C^{[m]}SOIL$	Soil sampling procedures for determining the quantity of soil carbon in the project area are described in the Soil Field Sampling SOPs implemented by

Estimated carbon stock in soil carbon at monitoring period [m].	the PP. Soil inventory updates are implemented at least every five years, with the last soil inventory update taking place during the previous monitoring period. Processing and analyzing of soil samples including the determination of the bulk density parameter is done by a third party laboratory. The value for this parameter remained unchanged from the previous monitoring period when the most recent soil inventory update occurred, and the verifiers found no reason to further question the soil carbon stock values that have already been verified.
$C^{[m]}Total$ Estimated carbon stock in the Project Area at monitoring period [m].	This parameter is calculated by summing the carbon stock estimates for all required and optional carbon pools using equation 20. The verifiers confirmed the PP has correctly calculated the value for this parameter in the supporting Carbon Model workbook.
$C^{[m]}BE$ Estimated baseline emissions	Estimated baseline emissions are calculated using sum the carbon stock estimates for all required and optional carbon pools using equation 20 for the monitoring period and applying the previously validated and verified cumulative deforestation factor (CDF) and soil loss factors. The verifiers confirmed the PP has correctly calculated the baseline emissions in the supporting Carbon Model workbook.
$\bar{C}$ Estimated mean carbon stock in the Project Area	The estimated mean carbon stocks for the project area is determined by dividing the sum of the total carbon stocks from each applicable pool by the total project area. The verifiers confirmed the PP has correctly calculated the value for this parameter in the supporting Carbon Model workbook.
$C^{[m]}LE$ Estimated emissions from leakage	Estimates of emissions from leakage caused by the project activities for M6 are based on measurements in leakage plots established in the boundary of the validated leakage area /R3/. The PP has determined that for M6, there was no leakage as a result of project implementation. Leakage quantification is based on the judgement of inventory teams and their assignment of a leakage factor representing forest degradation observed on the leakage plots. This is then compared to the cumulative leakage model, and leakage is calculated using equation 32 of the methodology. Verifier review of the supporting leakage data provided (leakage are and plot spatial data, and quantification workbook), confirmed that the PP has appropriately determined there was no leakage as a result of the project activities for the current monitoring period.
$C^{[m]}PE$ Estimated project emissions	Project level emissions for the monitoring period are estimated to be zero. This determination was made as all eligible carbon pools fell under the de minimis limit for project emissions as set out in the applied methodology and VCS standards. The PP asserts that there were no significant fire events over the course of the monitoring period. Burning of woody biomass within the project area was determined to fall below the de minimis threshold for the monitoring period. The verifiers are reasonably assured there was no project level emissions resulting from events of woody biomass consumption/burning during the monitoring period. Disturbance cause by fire is addressed in the monitoring plan, and occurrence of fire is monitored through the continual Ranger patrols and by Community Scouts established in the local communities. Monitoring of disturbance events including fire also takes place through periodic review of remote sensing imagery. No burning events or significant natural disturbance were brought to the attention of the verifiers during interviews with relevant project staff, or

	otherwise identified through direct observations over the course of the site visit or through verifier review of the project area over recent (ESRI Satellite World Imagery, Google Earth Imagery) ortho imagery.
$C^{[m]}U$ Confidence deduction	Verifier checks of the total standard error calculation, and uncertainty at the 95% confidence interval produced similar results to the calculated by the PP. While total uncertainty at the 95% confidence interval calculation by the verifier was slightly different than the PP's calculation (7.61% vs. 7.59%), the difference is considered to be immaterial as both the verifier and PP calculated uncertainty values for the total project stock estimates are below the allowable error of 15% of the mean at the 95% confidence interval, and therefore no confidence deduction is applied.
$C^{[m]}$ Quantified emissions reductions and/or removals	The verifier can confirm the PP has correctly calculated the quantified emission reductions for the monitoring period through their review and checks of the Carbon Model calculation workbook which includes the emission reduction calculations on the "NERs" tab. The quantified emission reductions appropriately accounts for deductions due to uncertainty (confidence deduction) and leakage, which in the case of M6, are both zero making the final quantified emission reductions the same as the cumulative gross emission reductions.
$\hat{\sigma}SE,AGLT$ Estimated standard error of carbon stocks in above-ground large trees at monitoring period [m]	Estimation of aboveground large tree carbon stocks are based on diameter measurements of eligible trees included in the biomass inventory plots in accordance with the Biomass Inventory SOPs. 20% of the biomass plots installed on the project area are inventoried annually. For M6, 40% of the biomass plots (42) underwent a re-inventory as the monitoring period corresponds to a time period of 2 years. Inventory crews were observed to be careful and diligent in taking diameter measurements according to the established SOPs on the inventory plots visited by the verifiers, including the "forking rules" established ion the SOPs for multi-stemmed trees. Verifier checks of the standard error calculations for aboveground large trees produced similar results to the calculated by the PP. While the verifiers calculated a slightly different a standard error value for this parameter, the difference was considered to be immaterial and did not result in a significant difference in the total uncertainty at the 95% confidence interval. The verifiers are reasonably assured the PP's standard error calculations are correct.
$\hat{\sigma}SE,AGNT$ Estimated standard error of carbon stocks in above-ground non-trees at monitoring period [m]	Shrub counts and size classes, used for determining the carbon stocks in the non-tree biomass are made using ocular methods according to the Biomass Inventory SOPs. 20% of the biomass plots installed on the project area are inventoried annually. For M6, 40% of the biomass plots (42) underwent a re-inventory as the monitoring period corresponds to a time period of 2 years. Inventory crews were observed to be careful and diligent in determining the eligible shrubs (e.g. by species), shrub counts and size class assignments according to the established SOPs. Verifier checks of the standard error calculations for aboveground non-tree biomass produced similar results to the calculated by the PP. While the verifiers calculated a slightly different a standard error value for this parameter, the difference was considered to be immaterial and did not result in a significant difference in the total uncertainty at the 95% confidence interval. The verifiers are reasonably assured the PP's standard error calculations are correct.
$\hat{\sigma}SE,AGST$ Estimated standard error of carbon stocks in above-	In the MR, the PP indicates that these parameters are not used and that the purpose of the data, and calculation methods are N/A. As indicated in the Biomass Inventory SOPs, the minimum diameter for the definition of a "tree" applied is 5 cm DBH. The remaining stems below this threshold are

ground small trees at monitoring period [m]	considered "small trees" and are included in the shrub measurements. Utilization of the minimum 5 cm DBH value for tree biomass, with any stems below this threshold being classified as a shrub was observed during the verification field sampling and evident in the Carbon Model workbooks. Therefore the standard error of carbon stocks in aboveground small trees is not calculated.
$\hat{\sigma}SE,BGLT$ Estimated standard error of carbon stocks in below-ground large trees at monitoring period [m]	Estimation of aboveground large tree carbon stocks are based on diameter measurements of eligible trees included in the biomass inventory plots in accordance with the Biomass Inventory SOPs. 20% of the biomass plots installed on the project area are inventoried annually. For M6, 40% of the biomass plots (42) underwent a re-inventory as the monitoring period corresponds to a time period of 2 years. Inventory crews were observed to be careful and diligent in taking diameter measurements according to the established SOPs on the inventory plots visited by the verifiers, including the "forking rules" established ion the SOPs for multi-stemmed trees. Belowground carbon stocks in large trees is determined by applying an appropriate root/shoot ratio, sourced from the IPCC Guidelines for National Greenhouse Gas Inventories. Verifier checks of the standard error calculations for the belowground component of large trees produced similar results to the calculated by the PP. While the verifiers calculated a slightly different a standard error value for this parameter, the difference was considered to be immaterial and did not result in a significant difference in the total uncertainty at the 95% confidence interval. The verifiers are reasonably assured the PP's standard error calculations are correct.
$\hat{\sigma}SE,BGNT$ Estimated standard error of carbon stocks in below-ground non-trees at monitoring period [m].	Shrub counts and size classes, used for determining the carbon stocks in the non-tree biomass are made using ocular methods according to the Biomass Inventory SOPs. 20% of the biomass plots installed on the project area are inventoried annually. For M6, 40% of the biomass plots (42) underwent a re-inventory as the monitoring period corresponds to a time period of 2 years. Inventory crews were observed to be careful and diligent in determining the eligible shrubs (e.g. by species), shrub counts and size class assignments according to the established SOPs. Belowground carbon stocks in non-tree biomass is determined by applying an appropriate root/shoot ratio, sourced from the IPCC Guidelines for National Greenhouse Gas Inventories. Verifier checks of the standard error calculations for aboveground non-tree biomass produced similar results to the calculated by the PP. While the verifiers calculated a slightly different a standard error value for this parameter, the difference was considered to be immaterial and did not result in a significant difference in the total uncertainty at the 95% confidence interval. The verifiers are reasonably assured the PP's standard error calculations are correct.
$\hat{\sigma}SE,BGST$ Estimated standard error of carbon stocks in below-ground small trees at monitoring period [m]	In the MR, the PP indicates that these parameters are not used and that the purpose of the data, and calculation methods are N/A. As indicated in the Biomass Inventory SOPs, the minimum diameter for the definition of a "tree" applied is 5 cm DBH. The remaining stems below this threshold are considered "small trees" and are included in the shrub measurements. Utilization of the minimum 5 cm DBH value for tree biomass, with any stems below this threshold being classified as a shrub was observed during the verification field sampling and evident in the Carbon Model workbooks. Therefore the standard error of carbon stocks in belowground small trees is not calculated.

$\hat{\sigma}k$ Estimated standard deviation of carbon stocks in stratum k.	Verifier checks of the total standard error calculation, and uncertainty at the 95% confidence interval produced similar results to the calculated by the PP. While total uncertainty at the 95% confidence interval calculation by the verifier was slightly different than the PP's calculation (7.61% vs. 7.59%), the difference is considered to be immaterial as both the verifier and PP calculated uncertainty values for the total project stock estimates are below the allowable error of 15% of the mean at the 95% confidence interval, and therefore no confidence deduction is applied.
$\hat{\sigma}SE,LDW$ Estimated standard error of carbon stocks in lying dead wood at monitoring period [m]	According to the methodology applied by the project, the Lying Dead Wood pool is considered optional, and may be conservatively excluded. Based on the information provided in the MRs, validated PD, supporting Carbon Model workbook and discussions with the PP, the verifiers can confirm they PP has elected to exclude this optional pool. Therefore calculation of the standard error for the lying dead wood pool is not applicable.
$\hat{\sigma}SE,SDW$ Estimated standard error of carbon stocks in standing dead wood at monitoring period [m].	Estimation of standing dead tree carbon stocks are based on diameter measurements of eligible trees included in the biomass inventory plots in accordance with the Biomass Inventory SOPs. 20% of the biomass plots installed on the project area are inventoried annually. For M6, 40% of the biomass plots (42) underwent a re-inventory as the monitoring period corresponds to a time period of 2 years. Inventory crews were observed to be careful and diligent in taking diameter measurements according to the established SOPs on the inventory plots visited by the verifiers, including the "forking rules" established ion the SOPs for multi-stemmed trees. Verifier checks of the standard error calculations for standing dead trees produced similar results to the calculated by the PP. While the verifiers calculated a slightly different a standard error value for this parameter, the difference was considered to be immaterial and did not result in a significant difference in the total uncertainty at the 95% confidence interval. The verifiers are reasonably assured the PP's standard error calculations are correct.
$\hat{\sigma}SE,SOIL$ Estimated standard error of carbon stocks in soil carbon at monitoring period [m].	Soil sampling procedures for determining the quantity of soil carbon in the project area are described in the Soil Field Sampling SOPs implemented by the PP. Soil inventory updates are implemented at least every five years, with the last soil inventory update taking place during the previous monitoring period. Verifier checks of the standard error calculations for soil carbon pool produced similar results to the calculated by the PP. While the verifiers calculated a slightly different a standard error value for this parameter, the difference was considered to be immaterial and did not result in a significant difference in the total uncertainty at the 95% confidence interval. The verifiers are reasonably assured the PP's standard error calculations are correct.
$\hat{\sigma}SE,Total$ Estimated standard error of total carbon stocks in the Project Area at monitoring period [m]	Verifier checks of the total standard error calculation, and uncertainty at the 95% confidence interval produced similar results to the calculated by the PP. While total uncertainty at the 95% confidence interval calculation by the verifier was slightly different than the PP's calculation (7.61% vs. 7.59%), the difference is considered to be immaterial as both the verifier and PP calculated uncertainty values for the total project stock estimates are below the allowable error of 15% of the mean at the 95% confidence interval, and therefore no confidence deduction is applied /R2/.
$\hat{\sigma}\bar{C}$	Verifier checks of the total standard error calculation, and uncertainty at the 95% confidence interval produced similar results to the calculated by the PP.

Estimated standard deviation of carbon stocks in project area.	While total uncertainty at the 95% confidence interval calculation by the verifier was slightly different than the PP's calculation (7.61% vs. 7.59%), the difference is considered to be immaterial as both the verifier and PP calculated uncertainty values for the total project stock estimates are below the allowable error of 15% of the mean at the 95% confidence interval, and therefore no confidence deduction is applied /R2/.
$cfdw$ Carbon fraction of dry matter for dead wood	As stipulated by the methodology, in cases where an adequate value is not available from peer-reviewed literature, the methodology calls for the IPCC default value of 0.5 to be used. In this project the IPCC default carbon fraction of dry matter for dead wood was used. The verifiers consider the application of the IPCC default value to be appropriate.
$cfsoil,j,k$ Carbon fraction of soil sample in plot j in stratum k	Soil sampling procedures for determining the quantity of soil carbon in the project area are described in the Soil Field Sampling SOPs implemented by the PP. Soil inventory updates are implemented at least every five years, with the last soil inventory update taking place during the previous monitoring period. Processing and analyzing of soil samples including the determination of the soil carbon fraction parameter is done by a third party laboratory. The value for this parameter remained unchanged from the previous monitoring period when the most recent soil inventory update occurred, and the verifiers found no reason to further question the soil carbon stock values that have already been verified.
ck Relative cost of making an observation in stratum k.	The MR indicates that this parameter is not used. The verifiers do not consider the lack of an assigned value to this parameter as critical or a material issue, as it isn't used in the quantification of carbon stocks or in the calculation of the GHG emission reductions achieved by the project activities.
$\bar{E}$ Result of cross-validation of newly developed allometric equations.	The MR indicates that this parameter is not used. It is the verifiers understanding that there has not been any newly developed allometric equations applied by the PP since project validation, and therefore the methodology requirements related to cross-validation of any such newly developed equations is not relevant or applicable to this verification.
$\hat{ei}$ Estimated cross-validated residual for observation i.	The MR indicates that this parameter is not used. It is the verifiers understanding that there has not been any newly developed allometric equations applied by the PP since project validation, and therefore the methodology requirements related to cross-validated residuals for observation of any such newly developed equations is not relevant or applicable to this verification.
$f-i(\bullet)$ Allometric function re-fit without observation i	The MR indicates that this parameter is not used. It is the verifiers understanding that there has not been any newly developed allometric equations applied by the PP since project validation, and therefore the methodology requirements related to cross-validation of any such newly developed equations is not relevant or applicable to this verification.
$G(t,\lambda)$ Proportion of soil lost at time t with decay parameter λ	Soil sampling procedures for determining the quantity of soil carbon in the project area are described in the Soil Field Sampling SOPs implemented by the PP. Soil inventory updates are implemented at least every five years, with the last soil inventory update taking place during the previous monitoring period. Processing and analyzing of soil samples including the determination of the soil carbon fraction parameter is done by a third party laboratory. The value for this parameter remained unchanged from the previous monitoring

	period when the most recent soil inventory update occurred, and the verifiers found no reason to further question the soil carbon stock loss factors that have already been verified. They did however, confirm the application of these factors for the depletion of baseline soil carbon stocks in the Carbon Model workbook as being correct in the NER calculations.
F_{DF} Proportion of cumulative deforestation	Estimated baseline emissions are calculated using sum the carbon stock estimates for all required and optional carbon pools using equation 20 for the monitoring period and applying the previously validated and verified cumulative deforestation factor (CDF) and soil loss factors. The process for determining the baseline CDF remains unchanged from previously verified monitoring periods. The verifiers confirmed the PP has correctly calculated the baseline emissions in the supporting Carbon Model workbook.
F_{LE} Proportion cumulative deforestation and degradation predicted by the leakage model.	Estimates of emissions from leakage caused by the project activities for M6 are based on measurements in leakage plots established in the boundary of the validated leakage area. The PP has determined that for M6, there was no leakage as a result of project implementation. Leakage quantification is based on the judgement of inventory teams and their assignment of a leakage factor representing forest degradation observed on the leakage plots. This is then compared to the cumulative leakage model, and leakage is calculated using equation 32 of the methodology. Verifier review of the supporting leakage data provided (leakage are and plot spatial data, and quantification workbook), confirmed that the PP has appropriately determined there was no leakage as a result of the project activities for the current monitoring period.
$\hat{r}LE[m]$ The estimated leakage factor as a proportion of baseline emissions	Estimates of emissions from leakage caused by the project activities for M6 are based on measurements in leakage plots established in the boundary of the validated leakage area. The PP has determined that for M6, there was no leakage as a result of project implementation. Leakage quantification is based on the judgement of inventory teams and their assignment of a leakage factor representing forest degradation observed on the leakage plots. This is then compared to the cumulative leakage model, and leakage is calculated using equation 32 of the methodology. Verifier review of the supporting leakage data provided (leakage are and plot spatial data, and quantification workbook), confirmed that the PP has appropriately determined there was no leakage as a result of the project activities for the current monitoring period.
lj Length of transect j used for measuring lying dead wood.	According to the methodology applied by the project, the Lying Dead Wood pool is considered optional, and may be conservatively excluded. Based on the information provided in the MRs, validated PD, supporting Carbon Model workbook and discussions with the PP, the verifiers can confirm they PP has elected to exclude this optional pool. Therefore, this parameter related to the lying dead wood pool is not applicable.
$m_{burned,i}$ The mass of wood burned during the ith event	The PP asserts that there were no significant fire events over the course of the monitoring period. Burning of woody biomass within the project area was determined to fall below the de minimis threshold for the monitoring period. The verifiers are reasonably assured there was no project level emissions resulting from events of woody biomass consumption/burning during the monitoring period. Disturbance cause by fire is addressed in the monitoring plan, and occurrence of fire is monitored through the continual Ranger patrols and by Community Scouts established in the local communities. Monitoring of disturbance events including fire also takes place through periodic review of remote sensing imagery. No burning events or significant natural disturbance were brought to

	the attention of the verifiers during interviews with relevant project staff, or otherwise identified through direct observations over the course of the site visit or through verifier review of the project area over recent (ESRI Satellite World Imagery, Google Earth Imagery) ortho imagery.
$\hat{mDF}$ The estimated sample size in the space of the reference area given the pilot sample data	The verifiers can confirm that the total number of samples required for the cumulative deforestation model is correctly calculated using equation 6 from the methodology in the Carbon Model workbook. It is the verifiers understanding that this value has remained unchanged from previously verified monitoring periods.
$m_{soil,j,k}$ Dry mass of soil sample taken from plot j in stratum k.	Soil sampling procedures for determining the quantity of soil carbon in the project area are described in the Soil Field Sampling SOPs implemented by the PP. Soil inventory updates are implemented at least every five years, with the last soil inventory update taking place during the previous monitoring period. Processing and analyzing of soil samples including the determination of the soil carbon fraction parameter is done by a third party laboratory. The value for this parameter remained unchanged from the previous monitoring period when the most recent soil inventory update occurred, and the verifiers found no reason to further question the soil carbon stock loss factors that have already been verified. They did however, confirm the application of these factors for the depletion of baseline soil carbon stocks in the Carbon Model workbook as being correct in the NER calculations.
$mr_{f,j,k}$ Dry mass of rock fraction of soil sample in plot j in stratum k	Soil sampling procedures for determining the quantity of soil carbon in the project area are described in the Soil Field Sampling SOPs implemented by the PP. Soil inventory updates are implemented at least every five years, with the last soil inventory update taking place during the previous monitoring period. Processing and analyzing of soil samples including the determination of the soil carbon fraction parameter is done by a third party laboratory. The value for this parameter remained unchanged from the previous monitoring period when the most recent soil inventory update occurred, and the verifiers found no reason to further question the soil carbon stock loss factors that have already been verified. They did however, confirm the application of these factors for the depletion of baseline soil carbon stocks in the Carbon Model workbook as being correct in the NER calculations.
$m_{dry,subsample}$ Dry mass of subsample of non-tree biomass collected to estimate dry:wet ratio	As indicated in the MR, this parameter is not being used, and therefore was not assessed by the verifiers.
$m_{wet,j,k}$ Wet mass of non-tree sample harvested from clip plots in plot j, stratum k	As indicated in the MR, this parameter is not being used, and therefore was not assessed by the verifiers.
$m_{wet,subsample}$	As indicated in the MR, this parameter is not being used, and therefore was not assessed by the verifiers.

Wet mass of subsample of non-tree biomass collected to estimate dry:wet ratio	
$\hat{nk}$ Estimated total number of plots required in stratum k.	The number of inventory plots established in each forest strata has not changed since the project's validation or during previously verified monitoring periods. The sampling intensity determined by the PP and the related inventory data have resulted in target precision levels sought by the PP, and do not necessitate the application of a confidence deduction to account for uncertainty in accordance with the methodology.
N_P Total number of possible plots in Project Area	The number of inventory plots established in each forest strata has not changed since the project's validation or during previously verified monitoring periods. The sampling intensity determined by the PP and the related inventory data have resulted in target precision levels sought by the PP, and do not necessitate the application of a confidence deduction to account for uncertainty in accordance with the methodology. It is the verifiers understanding that the stratification of the project area and associated total number of plots has not changed since previously verified monitoring periods, and the calculation of the parameter was found to be correct in the Carbon Model workbook.
$N_{P,k}$ Total number of possible plots in stratum k.	The number of inventory plots established in each forest strata has not changed since the project's validation or during previously verified monitoring periods. The sampling intensity determined by the PP and the related inventory data have resulted in target precision levels sought by the PP, and do not necessitate the application of a confidence deduction to account for uncertainty in accordance with the methodology. It is the verifiers understanding that the stratification of the project area and associated total number of plots per strata has not changed since previously verified monitoring periods, and the calculation of the parameter was found to be correct in the Carbon Model workbook.
$\hat{n_{total}}$ Estimated total number of plots required.	The number of inventory plots established in each forest strata has not changed since the project's validation or during previously verified monitoring periods. The sampling intensity determined by the PP and the related inventory data have resulted in target precision levels sought by the PP, and do not necessitate the application of a confidence deduction to account for uncertainty in accordance with the methodology.
$oi[m]$ State observation for the ith sample point during monitoring period [m].	Estimates of emissions from leakage caused by the project activities for M6 are based on measurements in leakage plots established in the boundary of the validated leakage area. The estimate of the percent of human induced degradation found on each plot are made in accordance with the PP's Forest Leakage Monitoring SOPs, and are based on professional judgement calls made by inventory crews. The observed estimates of human induced degradation are classified into "bins" according to the SOPs, and data from the M6 leakage plot monitoring for determining leakage was reviewed by the verifiers.
$\overline{oi}[m]$ Average of state observation for the ith sample point during monitoring period [m].	Estimates of emissions from leakage caused by the project activities for M6 are based on measurements in leakage plots established in the boundary of the validated leakage area. The estimate of the percent of human induced degradation found on each plot are made in accordance with the PP's Forest Leakage Monitoring SOPs, and are based on professional judgement calls made by inventory crews. The observed estimates of human induced degradation are classified into "bins" according to the SOPs, and data from the M6 leakage plot monitoring for determining leakage was reviewed by the

	verifiers. Average values from leakage plot monitoring carried out over the monitoring period were found to be correctly calculated.
$P(t_i)$ Probability of making an observation at time t_i	In accordance with the applied methodology, this parameter is to be re-evaluated and updated accordingly when the baseline is reassessed. The validated baseline and process for determining the baseline CDF remains unchanged from previously verified monitoring periods.
$P(ti,xi,yi)$ Probability of observing a sample point in the reference area located at (xi,yi) at time ti	In accordance with the applied methodology, this parameter is to be re-evaluated and updated accordingly when the baseline is reassessed. The validated baseline and process for determining the baseline CDF remains unchanged from previously verified monitoring periods.
$P(xi,yi\|ti)$ probability of observing location (xi,yi) given on observation is made at time ti	In accordance with the applied methodology, this parameter is to be re-evaluated and updated accordingly when the baseline is reassessed. The validated baseline and process for determining the baseline CDF remains unchanged from previously verified monitoring periods.
t_i The time of the ith sample point	In accordance with the applied methodology, this parameter is to be re-evaluated and updated accordingly when the baseline is reassessed. The validated baseline and process for determining the baseline CDF remains unchanged from previously verified monitoring periods.
$U[m]$ Average uncertainty in carbon stocks and the baseline model	This parameter was found to be correctly calculated through equation 36 in the established formulas within the Carbon Model workbook that source the current carbon stocking values for the monitoring period.
U_{SCL} Estimated uncertainty in the soil carbon loss model.	This parameter was found to be correctly calculated through equation 19 in the established formulas within the Carbon Model workbook that source the current carbon stocking values for the monitoring period. The value for this parameter remained unchanged from the previous monitoring period when the most recent soil inventory update occurred, and the verifiers found no reason to further question the soil carbon stock loss factors that have already been verified. They did however, confirm the application of these factors for the depletion of baseline soil carbon stocks in the Carbon Model workbook as being correct in the NER calculations.
U_{DF} Estimated uncertainty in the cumulative deforestation model	This parameter was found to be correctly calculated through equation 15 in the established formulas within the Carbon Model workbook that source the current carbon stocking values for the monitoring period. It is the verifiers understanding that the calculated value for this parameter has remained from previously verified monitoring periods, and won't be updated until the time of baseline reassessment.
$\boldsymbol{UTOTAL[m]}$ Estimated uncertainty of total carbon stocks	Verifier checks of the total standard error calculation, and uncertainty at the 95% confidence interval produced similar results to the calculated by the PP. While total uncertainty at the 95% confidence interval calculation by the verifier was slightly different than the PP's calculation (7.61% vs. 7.59%), the difference is considered to be immaterial as both the verifier and PP calculated uncertainty values for the total project stock estimates are below the allowable error of 15% of the mean at the 95% confidence interval, and therefore no confidence deduction is applied.
$v_{soil,j,k}$	Soil sampling procedures for determining the quantity of soil carbon in the project area are described in the Soil Field Sampling SOPs implemented by the PP. Soil inventory updates are implemented at least every five years, with

Total volume of soil sample in plot j in stratum k	the last soil inventory update taking place during the previous monitoring period. Processing and analyzing of soil samples including the determination of the soil carbon fraction parameter is done by a third party laboratory. The value for this parameter remained unchanged from the previous monitoring period when the most recent soil inventory update occurred, and the verifiers found no reason to further question the soil carbon stock loss factors that have already been verified. They did however, confirm the application of these factors for the depletion of baseline soil carbon stocks in the Carbon Model workbook as being correct in the NER calculations.
$v_{rf,j,k}$ Volume rock fragments (> 2mm) in soil sample taken in plot j in stratum k	Soil sampling procedures for determining the quantity of soil carbon in the project area are described in the Soil Field Sampling SOPs implemented by the PP. Soil inventory updates are implemented at least every five years, with the last soil inventory update taking place during the previous monitoring period. Processing and analyzing of soil samples including the determination of the soil carbon fraction parameter is done by a third party laboratory. The value for this parameter remained unchanged from the previous monitoring period when the most recent soil inventory update occurred, and the verifiers found no reason to further question the soil carbon stock loss factors that have already been verified. They did however, confirm the application of these factors for the depletion of baseline soil carbon stocks in the Carbon Model workbook as being correct in the NER calculations.
w_i The weight applied to the ith sample point	In accordance with the applied methodology, this parameter is to be re-evaluated and updated accordingly when the baseline is reassessed. The validated baseline and process for determining the baseline CDF remains unchanged from previously verified monitoring periods.
$wi[m]$ The weight of the ith sample point during monitoring period $[m]$	In accordance with the applied methodology, this parameter is to be re-evaluated and updated accordingly when the baseline is reassessed. The validated baseline and process for determining the baseline CDF remains unchanged from previously verified monitoring periods.
w_k Proportion of plots allocated to stratum k.	The number of inventory plots established in each forest strata has not changed since the project's validation or during previously verified monitoring periods. The sampling intensity determined by the PP and the related inventory data have resulted in target precision levels sought by the PP, and do not necessitate the application of a confidence deduction to account for uncertainty in accordance with the methodology. It is the verifiers understanding that the stratification of the project area and associated total number of plots has not changed since previously verified monitoring periods, and the calculation of the parameter was found to be correct in the Carbon Model workbook.
x Vector of observed covariates to deforestation	In accordance with the applied methodology, this parameter is to be re-evaluated and updated accordingly when the baseline is reassessed. The validated baseline and process for determining the baseline CDF remains unchanged from previously verified monitoring periods.
$\boldsymbol{o}$ Vector of observed forest states	In accordance with the applied methodology, this parameter is to be re-evaluated and updated accordingly when the baseline is reassessed. The validated baseline and process for determining the baseline CDF remains unchanged from previously verified monitoring periods.
$\boldsymbol{x[m]}$ Covariate values	The validated baseline and process for determining the baseline CDF remains unchanged from previously verified monitoring periods. The external drivers (covariates of deforestation used in the baseline model remain the same as that in the validated project design and during previously verified monitoring periods (e.g. subsistence agriculture and livelihoods).

4.4.2 Quality of Evidence to Determine GHG Emission Reductions and Removals

The data and parameters used to determine the GHG emission reductions achieved as a result of the project activities over the monitoring periods are provided in section 3 of the MR, with relevant details included. The verifiers found that all of the relevant parameters are included and addressed through implementation of the project's monitoring plan in accordance with the validated project description and applied methodology.

All the relevant parameters associated with the final emission reduction figures were found to be identifiable and traceable to the relevant source data in the supporting carbon quantification workbooks provided to the verifiers. The verifiers are reasonable assured that the spreadsheet formulas, conversions, and aggregations employed to arrive at the final carbon stock total, average, and calendar year values were accurate. The verifiers uncovered no evidence to suggest the project proponents had not implemented the validated monitoring plan and associated SOPs to monitor actual deforestation, fires, and other disturbances as described in the project's original design.

Over the course of the verification field audit, the verifiers sampled a total of 10 biomass inventory plots across three forest strata that were selected based on a risk based assessment carried out during verification planning (Medium Acacia/Commiphora Forest, Sparce Acacia/Commiphora Forest, Light Acacia/Commiphora Forest). The results from this sample were entered into the verifiers t-test workbook for statistical comparison against the PP's carbon stock values for the sampled plots. The t-test yielded a passing result at the 90% confidence interval with the minimum number of plots as determined by the verifiers. Therefore, the results from the inventory verification sample carried out by the verifiers lead them to conclude with a reasonable level of assurance that the PP's carbon stock estimates were reasonably accurate, and conservative compared to the data collected by the verifiers during the field audit.

Verifier interactions with relevant PP personnel found them to be highly skilled in their roles and responsibilities, as well as highly versed with the SOPs for all aspects of project activities implemented (training, measuring, archiving, reporting, quality control, etc.). QA/QC procedures were considered appropriate and sufficient for identifying, reviewing, and handling inconsistencies found in the inventory sampling data, as well as the subsequent calculations and deductions used to arrive at final carbons tock figures. All the appropriate roles and responsibilities of project personnel, as well as data management and archival systems, were found to be consistent with the validated project description and with what was observed during the site visit.

Interviews with the project proponent and inspection of data and results demonstrated that the project proponents possess all of the competencies required for reporting of GHG emissions reductions in an accurate and efficient manner. The monitoring plans all adequately provide the means for internal data reviews and quality control measures, and the data presented by the project proponent included the results of these internal assessments, when applicable. The verifiers determined that the information provided by the project proponents is sufficient and of the quality necessary in order to appropriately determine the GHG removals and other climate benefits of the project.

4.4.3 Non-Permanence Risk Analysis

The PP has implemented a non-permanence risk analysis based on the characteristics and conditions of the project area and its inhabitants, using corroborating data and evidence appropriate for M6. This risk analysis is presented in the VCS Non permanence Risk Report /R8/ for the monitoring period, which was appropriately completed according to the AFOLU Non Permanence Risk Tool v.4.0.

The verifier's assessment of the non-permanence risk rating determined by the PP is outlined in the following table. The verifiers were able to confirm that the respective internal, external and natural risk scores determined for the project, as well as overall risk rating were appropriately assigned at and that sufficient evidence was provided in order to justify those conclusions.

Risk factor	Score	Findings
Project management	*-2*	a) The project activities do not involve tree planting or AR type activities. The project area is composed of native acacia and commiphora dominated forests and prevents emissions that would have otherwise taken place through unplanned deforestation and/or native grassland conversion. Risk rating of 0 is justified. b) Ongoing enforcement for the protection of 100% of the carbon stocks was evident to the verifiers. There is an established WWC Ranger force of over 100 individuals, which carry out daily foot and vehicular patrols from 8 outposts distributed across the project area. The rangers also coordinate their monitoring and enforcement efforts with the Kenya Wildlife Service (KWS). They also run regular aerial patrols using two WWC gyrocopters to support the ground teams. Risk rating of 2 is justified. c) The management team consists of several individuals with many years of experience in the region and in the project area specifically. Some have well over 10 years of experience in the area. Qualifications of key management staff are provided in section 2.4.1 in the CCB MR. The experience and knowledge of project management in staff in sustainable forestry and with the VCS program was demonstrated during the verification field audit. Risk rating of 0 is justified. d) Manager team maintains a presence in the country. The WWC HQ office is located directly adjacent to the project area boundary. Key staff covering a variety of departments work out of the HQ location. In addition, 8 Ranger outpost stations are distributed across the project area. Risk rating of 0 is justified. e) The project has a multidisciplinary team with considerable experience in REDD projects. WWC has led the development and implementation oversight of several REDD+ forest carbon projects outside of the Kasigau project. These include other projects located in Africa, SE Asia, and Latin America. Risk rating of -2 is justified. f) The project was found to have an adequate adaptive management plan in place. In particular, this is address through the detailed biodiversity and

		social monitoring activities established to facilitate WWC's data collection and project impact monitoring. Adaptive strategies are outlined in section 3.3.1 of the CCB MR. A variety of mitigation activities to ensure there are no negative impacts are established. Risk rating of -2 is justified.
Financial viability	*0*	*a-h) The Risk Assessment asserts that the project reached its breakeven point at the end of the first full year based on upfront investment by WWC and the marketing & sales of carbon offsets. Financial information was made available to the verifiers such as statements and sales agreements. A risk rating of 0 for (d) is justified. As the project reached breakeven at the end of the first full year, a risk rating of 0 for (h) is justified. The same financial viability risk scores were assigned and verified during past years, and the verifiers find the assigned financial risk score for M6 as appropriate.* *i) This mitigation risk score is identified as not applicable.* Risk rating of 0 was found to be justified.
Opportunity costs	*-2*	*a-f) As described in section 1.7 of the validated PDD, the defined baseline scenario for the project is rapid deforestation due to unplanned slash and burn agricultural expansion by subsistence farmers. Subsistence based livelihoods were evident in the communities visited throughout the verification field audit. Interviews with community members supported the defined baseline, and interviewed community members informed the verifiers that if opportunities for alternative livelihoods as a result of the project were not available, subsistence practices would have continued to be their only viable option. The verifiers find this risk score (d: 0) to be appropriate.* *h) As described in section 2.2.7 of the CCB PDD, and indicated in the risk assessment report, the landowner of the project area, Rukinga Ranch Ltd., whose primary shareholder is the Founder and CEO of WWC, (the PP) has entered into a carbon rights agreement with WWC. The agreement essentially transfer the rights of carbon related benefits to WWC, and obligate the ranch to maintain carbon stocks, and prohibit activities that are inconsistent with the goals of the project. Copies of the carbon rights agreement were reviewed by the verifiers at the WWC HQ office during the field audit, and it was confirmed that the agreements cover the entire 30 year crediting period.* *In conclusion, the score of this risk component was correctly applied by the project proponent, and its final result is a score of -2 for Opportunity Cost.*
Project longevity	*15*	a-b) The carbon rights agreement executed between Rukinga Ranch Ltd. and WWC are effectively considered a conservation easement that require the continuation of the management practices associated with the project activities, including the maintenance of onsite carbon stocks over the entire 30 year crediting period. A copy of the carbon rights agreement was reviewed by the verifiers at the WWC HQ office during the field audit, and it was confirmed that the agreements cover the entire 30 year crediting period. The PP has correctly calculated the project longevity risk score, since the full 30 year project longevity is contractually covered by a legal agreement between the landowners and PP for continuation of the project activities.
Total internal risk	*11*	*The score associated with the project's assessment of Internal Risk was evaluated by the verifiers and considered to be correct according to the VCS*

		Non-Permanence Risk Tool.
Land Tenure and Resource Access/Impacts	*0*	a-e) As indicated in the risk assessment report, land ownership of the project area is privately held by Rukinga Ranch Ltd., but the use rights, including the rights of carbon related benefits have been transferred to WWC through the carbon rights agreement. A copy of the carbon rights agreement were reviewed by the verifiers at the WWC HQ office during the field audit, and it was confirmed that the agreements cover the entire 30 year crediting period. Since the ownership and resource access/use rights are held by the same entity, the risk score of 0 associated with item a) is appropriate. The PP asserts that there are no known disputes over land tenure and ownership, and no such disputes were brought to the attention of the verifiers during their assessment. Ranch ownership deed documentation was reviewed by the verifiers at the WWC HQ office. f) The carbon rights agreement executed between the Rukinga Ranch Ltd. and WWC are effectively considered a conservation easement that require the continuation of the management practices associated with the project activities, including the maintenance of onsite carbon stocks over the entire 30 year crediting period. Risk rating of -2 is justified.
Community Engagement	*-5*	a) Element a) is identified as non-applicable as there are not considered to be any households within the project area. No residents were observed within the project area over the course of the site visit, and this was also confirmed during interviews with the PP. b) While the results of the community monitoring plan for M6 shown in section 4.3.2 of the CCB MR shows that approximately 29% of the respondents to the household surveys conducted stated they obtained some livelihood needs from the communal areas, ranches and other off-farm resources, the verifiers believe that over 20 % of households within 20 km of the project area boundary have been consulted. It is the verifiers understanding that all communities surrounding the project area were comprehensively consulted during project design and continue to be consulted as a part of ongoing community engagement and monitoring. Verifiers were able to confirm that the project has continued to conduct extensive community outreach and interactions throughout the region. c) The verifiers consider inclusion/application of this risk score as appropriate. The results from the community monitoring plan implemented over M6 clearly show the project and related activities are generating a net positive impact on the social and economic well-being of the local communities who derive livelihoods from the project area. This includes around 330 employees of WWC. Various community based projects were visited during the field audit including water resource projects, engagement with women's groups, school investments/improvements & bursary distribution to communities. All community members and WWC staff interviewed expressed an opinion that the project is having a positive impact on the social and economic well-being of local communities. A mitigation risk determination of -5 is justified.
Political Risk	*2*	*a-e) The verifiers calculated the total governance score for Kenya looking at the most recent 5 years of data (2014 - 2018) as -0.567. While this is different from what the PP shows in the Non-Permanence Risk Report (-0.67952), the resulting risk score is still 4 since the Governance score is between -0.79 to less than -0.32.*

		f) The mitigation score of -2 was confirmed to be appropriate. Kenya is part of the Forest Carbon Partnership Facility and is implementing REDD+ Readiness activities. This was confirmed by the verifiers through the Forest Carbon Partnership Website. A risk score determination of -2 is thus justified.
Total External risk	*0*	*The total external risk score has been correctly calculated by summing the land tenure and resource access, community engagement and political risk scores. The verifiers found that the risk of loss in carbon stocks associated with external risks to the project has been correctly considered by the PP. The total external risk rating may not be less than zero.*
Natural risks	*2*	The PP provided supporting evidence to justify the scores assigned to the risk categories under the natural risk section including citation to several scientific and/or academic studies. Fire: With respect to fire risk, the document offers a summary of the known fire history on the project areas based on WWC's 20 years of experience working in the region. During this time fire events that have occurred in the project areas have mostly been infrequent and fires that did occur were not of an intensity that would burn standing live trees and rather mostly impacted grass and shrub growth which were able to quickly recover following rain after the fire. Historically, a more significant fire event from 1998 is referenced, that spread from the Tsavo East National Park and impacted about half of the Taita (Phase II)and Rukinga (Phase I) ranches. Shrubs and grasses are again said to have been the main biomass pools that were impacted, and impacted areas were able to quickly recover following rain events. The PP asserts that wildfires in the region are not typically intense due to the high density of large herbivores that reside in the area including buffaloes, elephants and zebra. Grazing by these species keeps fuel levels down and as a result fire events are predominately surface fires that do little damage to trees due to their low intensity. Further, the PP states that many tree species in the Acacia/Commiphora dryland forest that make up the forest of the project area are fire resistant and that the regional ecosystem is adapted to the existing fire regime. A study cited by the PP indicates that fire models have shown that tree biomass could not be sustained under annual fires, but that greater fire intervals (>5 years), with low intensity fires were necessary to maintain biomass. The PP cites several scientific and/or academic studies to support their assertion that the potential for wildfire events on the project area is relatively low, and that when it does occur, the impacts to the biomass carbon stocks are not significant. The verifiers carried out internet searches of the cited literature references given by the PP and found that they generally support the PP's scoring related to the significance and likelihood of fire events on the project area. Further, there was little to no evidence of damage (e.g. fire scares) caused by wildfires observed by the verifiers over the course of the verification field audit. Therefore the verifiers are reasonably assured the assigned fire risk score (2) for the current monitoring period is appropriate. Related to risk from pests, the PP notes that the ecology of biodiverse forests naturally contributes to the ability to control of pest, disease and invasive species, and that this ability is diminished when the loss of biodiversity occurs. A key component of the project activities is to maintain a complete

		and biodiverse ecosystem where natural ecological processes are retained, which in turn diminishes the vulnerability of the forested ecosystem found on the project area to impacts caused by pests, invasions, and other natural pathogens. The PP indicates that they are not aware of any published data on the effects of pest infestation on forest biomass in the region or documented events of any pest infestations over the last 2 decades. They do however assert that through their presence in the area for over 20 years, the project team has not witnessed any major pest infestations or outbreaks within or around the project area. No evidence of any pest or other infestations were observed in or around the project area by the verifiers over the course of the verification field audit. The verifiers agree with the arguments made by the PP regarding their assessment of the significance and loss as a result of pests or other infestations in the project are and are reasonable assured the assigned pest risk score for the current monitoring period is appropriate. With regard to risk from extreme weather events, the PP discusses the climatic and typical seasonal weather conditions & variations found in the region where the project area is located. While there are typically a rainy periods between March and May and again between October and December, rainfall amounts are variable, and the rainy seasons can fail. The forest types (e.g. acacia/commiphora dryland forests) found on the project area are understood to be adapted to extreme weather conditions including drought conditions, but the region where the project area is not considered to be susceptible to other types of extreme weather including tropical cyclones or other significant wind events. The PP's description of the climatic and seasonal weather conditions is consistent with the verifiers understanding, supported by local expertise on the audit team. The verifiers agree with the PP's assessment of the significance and likelihood of impacts to the project as a result of extreme weather events and are reasonable assured the assigned score related to extreme weather risks for the current monitoring period is appropriate. The PP has provided background information on the geological context of the region asserting the geological risk to the project are insignificant with a likelihood of an event of less than every 10 years. The topography of the project area is generally level, and the project area is not considered to be susceptible to landslides, earthquakes, floods or any other geologic hazards. Referenced data shows the project area is in a low risk area for seismic activity, and there are no active volcanoes in Kenya. The verifiers checked the referenced citation given, are reasonably assured the assigned geological risk score of zero is appropriate for the current monitoring period. The PP asserts there are no "other" natural risks within the project area or surrounding region that would pose a threat towards the project's carbon stocks. The verifiers concur that this is a reasonable determination based on the information provided, referenced citations given, and the local expertise on the audit team. In summary the request for supporting justification of the assigned natural risk scores has been satisfied, and the verifiers are reasonable assured the natural risk scoring for the monitoring period is appropriate based on their assessment of the significance and likelihood of the relevant natural risk categories.

Final Overall Risk Score	*13*	*The final overall risk rating has been correctly calculated by summing the internal, external and natural risk ratings. The verifiers found that the assessment of risk associated with the project has been correctly considered according to the VCS Non-Permanence Risk Tool.*

4.4.4 Dissemination of Climate Monitoring Plan and Results (CL3.2)

The M6 Monitoring Report (MR) was posted for public comment on the CCB website during the period between 28 January 2020 and 28 February 2020. The MR was also made publicly available at the WWV HQ offices in Rukinga providing an opportunity for stakeholders and community members to access and review key project documentation. See associated findings in section 4.1 of this report.

More specifically section 2.3.3 of the M6 MR discusses the steps taken to ensure all stakeholders have access to the full MR and are aware of and provided a meant to comment on the document during the public comment period. An executive summary of the MR was made available in English and Swahili at the PP's office and distributed to the CBOs, LCCs and project communities. The PP's Community Relations staff also actively communicated the public comment periods at recent community outreach meetings encouraging comments to be made. A computer was also made available at the WWC HQ office allowing community members to submit comments directly to the CCB website.

The efforts made by the PP to ensure local community members and affected stakeholders have access to relevant project information was found to be sufficient. All stakeholder interviews conducted by the verifiers lead them to believe community members were familiar with key information regarding the project, had access to relevant project information and were given ample opportunity to provide input. Community members interviewed were generally found to be well informed about the project.

4.4.5 Optional Gold Level: Climate Change Adaptation Benefits (GL1.4)

The PP recognizes that the geographic location of the project area in Southeastern Kenya places it in a region that is expected to be severely impacted by the effects of climate change into the future. The identified risk expected to be caused by a changing climate in the region include; more intense and longer droughts, seasonal rivers drying out, low capacity of local populations to adapt to frequent natural disasters, decreased biodiversity and loss of forest cover due to drought and temperature change. The project's design however considers the need for climate adaptation and the establishment of sustainable economic opportunities for local community members that do not depend on the exploitation of forest resources is a focus of the implemented project activities.

Established adaptive strategies and climate change mitigation activities include reducing dependence of local communities on livestock through the establishment and promotion of alternative income generating activities (IGAs), the promotion of drought resistant crops, improved storage facilities and management of water resources and increased awareness of the danger and effects of fire. Examples of IGAs initiated by the PP with local community members were observed during the verification field audit, including basket weaving (Hadithi initiative), improved agricultural production and greenhouse establishment and a variety of direct employment opportunities in the

project including the Ecofactory operations. Examples of activities to address water scarcity implemented over the monitoring period were also observed by the verifiers including the establishment/maintenance of water pans used by local herders/grazers, and improved water storage projects that help ensure the availability of water resources for consumption by local community members.

The verifiers also confirmed that the PP has made significant contributions to the capacity building of local communities to improve their ability to adapt to changing climatic conditions. This includes the alternative IGAs already discussed, improvements to local schools, bursary distributions to expand access to education for local children, inclusion of women and minority groups in decision making processes, and overall increasing participation in decision making at the local level.

Protection of biodiversity found within and around the project area is also a key focus of the project activities. Through the protection of the forest ecosystems on the project area, and improving the interconnectivity of the surrounding landscape in particular between the Tsavo East and West National Parks, the PP is helping to ensure wildlife has viable travel corridors allowing the migration of species as ecological conditions change over time. Regeneration and enrichment planting using native drought resistant tree species is also encouraged by local community members and supported by the PP with seedlings coming from the WWC greenhouse.

In summary, the PP has identified the risks caused by climate change on the project, the expected negative impacts, and has put forth adaptation strategies to mitigate these risks to the project and affected local community groups. Several examples demonstrating the implementation of these strategies were observed by the verifiers and their effectiveness supported during stakeholder interviews.

As described above, several examples of the implemented adaptation strategies were observed and discussed with stakeholders during the verification field audit. In all cases, interviewed stakeholders expressed the opinion that the project activities and the PP's engagement was providing benefits and having a positive impact on their livelihoods and capacity to adapt to changing environmental conditions.

The verifiers visited a community greenhouse in the village of Bungule, managed by a women's group. The greenhouse and associated training provided by WWC was supported by the carbon proceeds and has led to diversified and improved agricultural crop production. This has generated a more reliable income source for the members of the women's group and enhanced the availability of locally produced vegetables to the local community members. This greenhouse is also supported by a water supply project implemented by the PP during M6 (Bungule Water Tank). The water storage tank has the capacity to hold 7,000 liters of water and helps to ensure the availability of water resources to the local community in a region that is already considered water scarce, with water insecurity expected in increase in the future. Members of the women's group indicated that before the carbon project support they used to go long distances to find water but now they have water at the comfort of their homes.

The PP's Ecocharcoal operation was found to be another example of an adaptation strategy that is benefiting local communities through providing an alternative income source, while simultaneously reducing pressure on the forest resource by producing charcoal in a sustainable

way. Ecocharcoal staff interviewed at the operation were previously "charcoal burners" who relied on illicit extraction of trees from the project area for their livelihoods. These operations however create sustainably produced charcoal bricks that only rely on small stems (approx. 2 cm. max) of woody vegetation thereby reducing impacts to the forest resource and increasing its resilience to changing climatic conditions including drought. The PP's ecocharcoal operations has dual benefits in that it provides an alternative IGA to local communities, while producing a product that does not result in deforestation of the forest resource on the project area.

In summary, the WWC Ecofactory operations broadly were found to provide sustainable economic opportunities for members of the local communities and are helping reduce the dependence of local community members on subsistence agriculture and other traditional income generating activities that depend on the exploitation of forest resources including charcoal production. The same can be said for the community based interventions by the PP that support alternative IGAs for community members and provide training opportunities to build the capacity of local communities. The PP's investments and improvements with local schools, bursary distributions to expand access to education for local children, and youth educational programs, all of which are supported from carbon revenues are helping to ensure that local communities will be positioned to handle risk posed by a changing climate into the future. The verifiers found that the actions implemented by the PP over the monitoring period including the continued protection of the forest resources of the project area, the completion of community based development projects, and the ongoing promotion of alternative livelihoods either through direct employment with WWC or alternative income generating activities, has resulted in a reduced dependence on, and the exploitation of, the forest resource as was sought to be achieved in the validated project design.

4.5 Community

4.5.1 Community Impacts (CM1.1)

As described in the section 4.1 of the MR, for monitoring and measurement of impacts to the local communities resulting from implementation of the project activities, the PP applied a causal model and associated theories of change consistent with the CCB program. Social and Biodiversity Impact Assessment (SBIA) workshops were held to engage the local communities to discuss the conditions in the absence of the project and how they envisioned conditions may be as a result of the project. The outcomes of these interventions resulted in five focal issues which formed the basis of social/community indicators identified in the monitoring plan.

Verifier review of the MR confirmed it provides sufficient information on the community well-being impacts resulting from implementation of the project activities related to the five focal areas identified in the SBIA process. The information provided in Table 11 supports the PP's assertion that the project is resulting in positive impacts to the local communities by addressing the main problems identified in the community consultation processes /R1/. Specific results from the implementation of community based project activities are reported in Table 12 of the MR. These outcomes were found to be aligned with the community monitoring plan the reported results demonstrate the plan was properly implemented and that the project is achieving the desired outcomes established in the validated project design.

During the verification field audit, direct observations of examples of the project activities that have resulted in net positive community benefits were observed, including some of the project activities described in the MR. Interviews with stakeholders and affected community members also demonstrated the project's achievements of positive community benefits, which were universally considered positive by those individuals and groups interviewed.

For example, the employment of the Rangers for patrolling and enforcement to address poaching of animals and to reduce and address incidents of human-wildlife conflict was clearly viewed as having a positive impact by community members and found to be an affective measure to address illegal poaching within the project area. School infrastructure improvements and the educational bursary schemes funded by the PP were clearly improving educational access and conditions for youth in the local communities. Through the WWC ecofactory operations jobs are being created that provide viable income generating livelihoods for local communities that would not be available without the P's intervention. The PP's organic greenhouse operations and native seedling distribution was found to support the project's efforts to address environmental degradation through enrichment planting by community members. Community greenhouses and related educational interventions by the PP with local community groups was considered to improve farming methods practiced by locals and support water conservation measures.

In summary the verifiers were given ample assurance that the project activities are having positive impacts on the local communities and this opinion was supported by all stakeholders interviewed. Numerous examples of positive community impacts from project activities funded by the PP were observed by the verifiers, and the communities are very much involved in the decision making on which projects are implemented within their community.

4.5.2 Net Positive Community Well-being (CM1.1)

As previously described, the authority and decision making on the specific community projects to be implemented is in the hands of the community based LCCs which helps to ensure positive outcomes sought by members of the communities are achieved. Focal areas forming the basis for community engagement were identified with the input of community members through the SBIA process. Assessment of the net-positive community impacts by the PP is done through implementation of the Community Monitoring Plan, the results of which are summarized in Table 12 of the MR /R1/.

The PP believes that the project is resulting in positive impacts to the local communities since the community based projects are targeted at the main issues that were identified by the communities themselves. Based on verifier observations made throughout the field audit and the sentiment shared by members of the communities interviewed, the verifiers found the project to be overwhelmingly having positive impacts to the local communities. Various examples of community based projects implemented over M6 were visited by the verifiers including school infrastructure improvements, water storage/access projects, bursary programs for local students and interventions with women's groups to establish income generating activities including the Hadithi program and community based greenhouses.

Through the SBIA process communities also identified the possible risks and unintended outcomes that could potentially result from the project activities so that mitigation measures could be

developed. This process formed the basis of the negative impact assessment lead by the local communities. By engaging with the community members during project design and continuing the engagement throughout project implementation the PP ensures that potential negative impacts were identified and mitigation measures enacted to help curtail any potential negative outcomes. The authority and decision making on the specific community projects to be implemented is in the hands of the community based LCCs which helps to ensure positive outcomes sought by members of the communities

Based on verifier observations made throughout the field audit and the sentiment shared by members of the communities interviewed, the verifiers found the project to be overwhelmingly having positive impacts to the local communities. Various examples of community based projects implemented over M6 were visited by the verifiers including school infrastructure improvements, water storage/access projects, bursary programs for local students and interventions with women's groups to establish income generating activities including the Hadithi program and community based greenhouses.

Further, members of the communities are given opportunities to express concerns or grievances related to project implementation so that any potential or perceived negative outcomes are identified and can be addressed by the PP. Refer to the findings related to the PP's grievance and redress procedures covered in section 4.3.8 of this report.

4.5.3 Protection of High Conservation Values (CM1.2)

As described in the MR, the primary HCV related to community well-being is identified as the overall health of the local ecosystem, and the related ecosystem services and cultural values it supports. The protection and preservation of the forest resources found within the project area by the PP helps to support these HCVs. The WWC greenhouse operations provide tree seedings to communities for enrichment planting in the surrounding landscape with the intent to reduce pressures on the ecosystem. Community based greenhouses have also been established to promote and support agriculture and farming practices by local community members.

The verifiers uncovered no evidence that any HCVs have been negatively impacted as a result of the project activities. On the contrary, the protection of the forest on the project are and community based projects implemented in the surrounding communities are viewed as supporting the maintenance and enhancement of HCVs. Youth educational programs supported by the PP as well as the Community Scouts established in the local communities are also considered to promote awareness of environmental protection and the monitoring of any impacts to HCVs that could occur.

4.5.4 Other Stakeholder Impacts (CM2.2-CM2.3)

The PP asserts that there are no net negative impacts on offsite stakeholders as a result of the project activities as there was no legal harvesting or utilization of forest resources and wildlife from within the project area. The argument here is that the lands that make up the project area are privately owned and as such, offsite stakeholders were never legally allowed to utilize the natural resources found in the project area, so that the protection and preservation of the project area is not resulting in a negative impact to offsite stakeholders. From the verifier's assessment, they consider the project activities are having a positive impact on offsite stakeholders in the surrounding project zone.

Through their Ecofactory operations, WWC employees approximately 330 individuals of which the vast majority are from the local communities. The PP through their Ranger patrols supports reducing and responding to human-wildlife conflicts and has done so in collaboration with the KWS. Examples of deterrents developed and/or supported by the PP to stop wildlife from invading community members farms and crops were observed by the verifiers as were examples of water storage pans that were established to support local grazers by providing a water resource for their herds. The alternative income generating activities supported by the PP in the local communities were also found to have a positive impact on offsite stakeholders such as the community based greenhouses, trainings related to improved farming practices and the Hadithi program, which aim to improve the resilience of the local communities and their ability to maintain their livelihoods.. In summary, based on the community engagement activities and support of alternative income generating activities by the PP the verifiers determined that project is having a positive impact to other stakeholders in the surrounding community. This sentiment was also expressed by stakeholders interviewed by the verifiers during the field audit.

4.5.5 Community Monitoring Plan (CM3.1, CM3.2, GL2.5)

As described in the MR, the Community Monitoring Plan was developed based on the outcome of the SBIA process previous described. Community Monitoring Indicators were established based on the SBIA community workshops, including output to outcome indicators expected over the life of the project. Indicator level results are provided in Table 12 of the MR /R1/. The MR also details the implementation status of the project activities including achievements by Wildlife Works Carbon Trust (responsible for all projects funded by the community component of the carbon revenues) and impacts such as employment levels through the WWC business operations (e.g. Ecofactory).

The verifiers discussed community based monitoring plans and results with the community relations staff responsible for monitoring & assessment of community impacts during the field audit. The verifiers found that community impacts over M6 were monitored according to the monitoring plan established in the validated project design. The community monitoring information provided includes all the relevant details related to frequency, data sources and associated project activities. The verifiers are reasonably assured that the community monitoring plan and results for the M6 were carried out in accordance with the validated project description. Observed examples of community projects and interviews with community members supported these conclusions made by the verifiers.

4.5.6 Community Monitoring Plan Dissemination (CM3.3)

The MR summarizes the means in which the results of the community monitoring plan and its implementation are disseminated to the communities. The primary means is presentation and discussion of this information during ongoing community consultation activities including community meetings (barazas) and SBIA community workshops. Verifier interviews with community members and community-based groups including the LCC and Bursary Committees, confirmed a general awareness of the status of community-based projects and initiatives supporting the information summarized in the MR. Message/Information boards are also established at a widely accessible location in the local communities where pertinent information including community-based monitoring information is shared and made available. The verifiers also note that

the MR and MR summary in the local language (Swahili) have also been disseminated through the VERRA/CCB website.

4.5.7 Optional Gold Level: Barriers to Benefits (GL2.3)

As stated in section 4.4.1 of the MR, the PP has not sought the optional Gold level achievements for exceptional community benefits /R1/. Therefore, conformance against this optional criterion was not assessed during the M6 verification.

4.5.8 Optional Gold Level: Protections for Poorer and the more Vulnerable (GL2.4)

As stated in section 4.4.1 of the MR, the PP has not sought the optional Gold level achievements for exceptional community benefits /R1/. Therefore, conformance against this optional criterion was not assessed during the M6 verification.

4.6 Biodiversity

4.6.1 Biodiversity Changes (B1.1)

As described in the section 5.1 of the MR, for monitoring and measurement of impacts to biodiversity resulting from implementation of the project activities, the PP applied a causal model and associated theories of change consistent with the CCB program. Biodiversity Impact Assessment (BIA) workshops were held with representatives from various sectors involved in biodiversity issues during project design. As a result of the BIA process, several focal issues were identified that were considered the key biodiversity related problems the project should address. These included safeguarding HCV wildlife species, habitat protection including Mt. Kasigau ecosystem, reducing human-wildlife conflicts and the maintenance of wildlife corridors. These four focal areas formed the basis of biodiversity indicators identified in the monitoring plan.

The main project activities are aimed at the protecting, safeguarding and/or improving the status of biodiversity and wildlife across the project area through the protection and preservation of the forest resources found on the project area. The claims related to positive biodiversity impacts as determined from the results of the PP's biodiversity monitoring are described in sufficient detail within the MR. During the verification field audit, the verifiers interviewed key project staff responsible for biodiversity and social monitoring and discussed data collection, compilation and analysis techniques. Monitoring and reporting on the impacts and/or changes to biodiversity as a result of the project activities and the PP's efforts to reduce deforestation and degradation in the project area were found to be consistent with the monitoring plans given in the validated PD /R1/.

4.6.2 High Conservation Values Protected (B1.2)

The verifiers determined that none of the planned and implemented project activities would result in negative impacts on biodiversity related HCVs found within the project area. This conclusion was supported from observations made in the field and through interviews with project staff during the site visit. By safeguarding HCV biodiversity elements, protecting forested ecosystems and habitats within and around the project area, reducing the potential for incidence of human-wildlife conflict and maintaining wildlife corridors, the verifiers are reasonably assured that the project activities as a result of the PP's interventions did not result in any negative impacts to biodiversity HCVs.

4.6.3 Invasive Species (B1.3)

As indicated in the MR, no non-invasive species were used anywhere in the project accounting/crediting area during M6 or during any of the previous monitoring periods. The project activities are rather focused on the protection and maintenance of native forest cover within the project area boundaries. Tree seedlings propagated in the WWC greenhouse facility that are distributed to local communities for reforestation and enrichment plantings are all native species. While other plant species grown in the WWC greenhouse such as fruit tree species are not considered local or native species, these species are not considered to have invasive characteristics. The verifiers concur.

4.6.4 Impacts of Non-native Species (B1.4)

As indicated in the MR, no non-invasive species were used anywhere in the project accounting/crediting area during M6 or during any of the previous monitoring periods. Tree seedlings propagated in the WWC greenhouse facility that are distributed to local communities for reforestation and enrichment plantings are all native species. While other plant species grown in the WWC greenhouse such as fruit tree species are not considered local or native species, these species are not considered to have invasive characteristics. The PP asserts there are non-known adverse effects related to the use of this species in the region where the project is located. The verifiers concur.

4.6.5 GMO Exclusion (B1.5)

The MR asserts that no GMOs were used to generate GHG emission reductions from the project or used in association with any other project activities /R1/. The verifiers uncovered no evidence to the contrary over the course of their assessment. This was confirmed during interviews with WWC greenhouse staff. While some of the community based project activities are related to improved agricultural practices and techniques by local community members, it is the verifiers understanding that these activities do not involve the introduction of any GMO species.

4.6.6 Negative Offsite Biodiversity Impacts and Mitigation (B2.2)

The PP asserts that there are no negative offsite biodiversity impacts caused by the project. The impacts to biodiversity both within and offsite of the project area resulting from the project activities are overwhelmingly considered to be positive. The main project activities are aimed at the protecting, safeguarding and/or improving the status of biodiversity and wildlife across the project area through the protection and preservation of the forest resources found on the project area. The WWC Rangers conduct routine patrols both within and outside of the project area and although they don't have jurisdiction for enforcement outside of the project boundaries, they often work in collaboration with the Kenyan Wildlife Service, who has the authority to take follow-up action when needed.

The project has also designated Community Scouts within the surrounding local communities who notify the PP of any observed illicit activities or disturbances found within and outside of the project area so that appropriate action can be taken. A variety of community engagement activities are led by the PP with the aim of establishing viable alternative or improved incomes sources to the pressures of deforestation and degradation both within and outside of the project area from

traditional practices such as charcoal burning. Regeneration and enrichment planting on areas outside of the project area using native drought resistant tree species is also encouraged by local community members and supported by the PP with seedlings coming from the WWC greenhouse. The PP through their Ranger patrols supports reducing and responding to human-wildlife conflicts incidents outside of the project area and has done so in collaboration with the KWS.

In summary, while the PP is clearly focused on protecting the forests, wildlife and ecosystems within the project area boundaries, their monitoring activities and engagement with the local communities and government authorities are broadly aimed at having a positive impact to offsite biodiversity in the surrounding project zone.

The verifiers are reasonably assured that the PP's project activities focused on forest protection and community engagement to support viable alternative or improved incomes sources to reduce the pressures of deforestation and degradation both within and outside of the project area are not resulting in any negative offsite biodiversity impacts. On the contrary, the project activities are believed to be having positive offsite impacts, with examples including the enrichment planting of native species by local community members, monitoring and response to incidents of human-wildlife conflict by the WWC Rangers, and environmental awareness & educational engagements with local students.

4.6.7 Net Biodiversity Benefits (B2.3)

By safeguarding HCV biodiversity elements, protecting forested ecosystems and habitats within and around the project area, reducing the potential for incidence of human-wildlife conflict and maintaining wildlife corridors, the verifiers find that the project activities as a result of the PP's interventions have resulted in net positive biodiversity impacts. The routine Ranger patrols and other monitoring activities were considered to be an effective mechanism to detect and deter illicit activities. By reducing deforestation and degradation threats within the project area, the verifiers area reasonably assured that the ecosystems and species that rely on them for their habitat will be protected and maintained. The projects carbon stocking data assessed by the verifiers also clearly shows the maintenance of forest carbon stocks which is considered to be linked to the maintenance and enhancement of biodiversity.

The verifiers are reasonably assured that the PP's project activities focused on forest protection and community engagement to support viable alternative or improved incomes sources to reduce the pressures of deforestation and degradation both within and outside of the project area are not resulting in any negative offsite biodiversity impacts. On the contrary, the project activities are believed to be having positive offsite impacts, with examples including the enrichment planting of native species by local community members, monitoring and response to incidents of human-wildlife conflict by the WWC Rangers, and environmental awareness & educational engagements with local students.

4.6.8 Biodiversity Monitoring Results (B3.1, B3.2)

As described in the MR, the Biodiversity Monitoring Plan was developed using the Pressure-State-Response framework and focal areas identified are based on the outcome of the SBIA process previous described. Biodiversity Monitoring "Response", "Pressure" and "State" Indicators were

established based on the SBIA community workshops. Indicator level results are provided in Table 12 of the MR /R1/.

The verifiers reviewed the validated monitoring plan and confirmed the biodiversity related monitoring data for M6 included the timing, frequency, and monitoring methods for the relevant biodiversity variables in accordance with the validated project design. The PP relies on "in-house" reporting from various WWC departments and information collected during their normal functions in the project activities primarily informs the status of the Response and Pressure indicators. Fieldwork specific for monitoring biodiversity through surveys, road transects, camera traps, WWC Ranger patrols, aerial patrols and research projects etc. are primarily used to gather and report on data for the State indicators.

The verifiers interviewed the PP staff responsible for managing the biodiversity monitoring process, and were given assurance the biodiversity monitoring activities are being implemented in accordance with the validated PD. The verifiers were given detailed descriptions from the Head WWC Ranger on the means and methods for gathering, compiling and reporting on data that feeds the Ranger patrol dataset. A member of the verification team also was given the opportunity to join an aerial patrol flight and were able to observe and participate in the demonstration of the data collection techniques that form the aerial patrol dataset.

As applicable for the project's validation to the CCB Gold Level criteria for exceptional biodiversity benefits, the MR includes information summarizing the general threats to the trigger species, as well as population trends for the trigger species over the course of the project life through M6.

4.6.9 Biodiversity Monitoring Plan Dissemination (B3.3)

As indicated in the MR, the results of the PP's biodiversity monitoring plan are made available online through public posting of relevant project documentation on the Verra website and is also disseminated to the local community members during community meetings (barazas) and annual SBIA workshops. Message/Information boards are also established at a widely accessible location in the local communities where pertinent information including biodiversity based monitoring information is shared and made available. Examples of these message boards were observed during the verification field audit. Verifier stakeholder interviews found that local community members were generally aware of where relevant information and reporting from the PP could be accessed and supported the results of the monitoring results as accurate.

4.7 Additional Project Implementation Information

Biodiversity Optional Gold Level: Trigger Species Population Trends

As applicable for the project's validation to the CCB Gold Level criteria for exceptional biodiversity benefits, the MR includes information summarizing the general threats to the trigger species, as well as population trends for the trigger species over the course of the project life through M6. While the PP acknowledges that it is difficult to indicate concrete population trends for trigger species at this stage in the project life given the long-term nature of wildlife impacts and natural wildlife population fluctuations, the verifiers understand that biodiversity is closely linked to protection of natural ecosystems and habitats, and the project activities are clearly ensuring the protection of these resources. Over the course of the verification field audit the verifiers observed

the presence of several HCV species within the project area including the African elephant, Gevy's zebra and cheetah. The verifiers determined that the PP's actions, including protection of the forest resources and wildlife habitats found on the project area and broad engagement with communities to address the underlaying issues causing deforestation and degradation of the project area is positively contributing to the maintenance and improvement of trigger species populations found on the project area.

Biodiversity Optional Gold Level: Effectiveness of Threat Reduction Actions

WWC Ranger patrols and enforcement to address poaching of animals was found to be an affective measure to address illegal poaching within the project area. The PP maintains a continual presence in the project area with Rangers conducting routine patrols, as well as dedicated aircraft for nearly daily aerial patrols. These actions, along with the extensive engagement with community members to address the causes of deforestation and degradation were determined to be contributing to the maintenance and enhancement of the populations for the applicable trigger species and helping to address the threats to these species.

4.8 Additional Project Impact Information

No additional project impact information was identified, provided, or otherwise brought to the attention of the verifiers as being relevant to demonstrate how the project is conforming to the requirements of the CCB standards. As described throughout this report, the verifiers determined that the project was implemented over M6 in conformance with the validated PD and the requirements of the CCB Standards and has resulted in net positive climate, community and biodiversity benefits.

5 VERIFICATION CONCLUSION

S&A Carbon has verified with a reasonable level of assurance that the project is in conformance with all of the requirements in the Verified Carbon Standard version 4.0 and the CCB Standards Second Edition, without qualifications or limitations.

The project was found to have been implemented in accordance with the validated project description, and all variations from this description and/or from the VCS methodology have been found to be appropriate and within the rules each standard establishes for such variations.

The PP has opted not to achieve conformance with the optional CCB Gold Level criteria for exceptional community benefits; hence the related criterion was deemed not applicable for the monitoring period.

S&A Carbon can issue a positive verification opinion for the 492,198 tonnes CO2e of verified emissions reductions, as reported in the Monitoring & Implementation Report version 3.1, dated 28 May 2020. The verification assessment covered the monitoring period from 01 January 2018 to 31 December 2019 and verified that calculated emission reductions and/or removals were achieved during the monitoring period with a reasonable level of assurance. Since no material errors, omissions or misstatements were identified during the verification, the materiality check conducted by the verifier team can be effectively considered zero, and thus meets the requirement at least reaching a 1% materiality threshold. The overall non-permanence risk rating was 13 %. Therefore,

the total number of credits to be deposited in the buffer account is 63,986 VCUs and the total VCUs to be issued are 428,212 tCO2e.

Monitoring period: From 1 January 2018 to 31 December 2019

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

Year	Baseline emissions or removals (tCO_2e)	Project emissions or removals (tCO_2e)	Leakage emissions (tCO_2e)	Net GHG emission reductions or removals (tCO_2e)
2018	238,316	0	0	207,335
2019	253,882	0	0	220,877
Total	492,198	0	0	428,212

APPENDIX A: LIST OF REFERENCES

Ref #	Document Description		Filename (Final Version of Documents Submitted)
/R1/	Monitoring Documentation	Reporting	Kasigau Corridor Phase I M6 MR Summary_English v1.pdf Kasigau Corridor Phase I M6 MR Summary_Swahili v1.1.pdf Kasigau Corridor PI_M6_Monitoring_Report_CCB v2.0_VCSv3.4_V3.1
		Plan	The Kasigau Corridor Phase I REDD Project Monitoring Plan V2.pdf
		Project Description	PROJ_DESC_562_25JAN2011.pdf PROJ_DESC_562_25JAN2011.pdf Rukinga_CCB_PDD_Ver_2_0.pdf
/R2/	Calculations	Inventory QA/QC	Kasigau Corridor Phase 1 QA_QC M6 v1.xlsx
		Crediting Area	Kasigau Corridor REDD Ranch Crediting Area v4.xlsx
		Soils	Kasigau Corridor Soil Calc v2.xlsx
		Multi-Stem	Many Stem Tree Calculation v2.xlsx
		Carbon Model	Rukinga Carbon Model and NERs_M=6_v4.xlsx
/R3/	Standard Operating Procedures	Soil Sampling	SOP - Kasigau Soil Field Sampling v3.6 2017-10-05.pdf
		Soil Bulk Density	SOP - Soils Bulk Density v1.6 2017-07-27.pdf
		Forest Leakage	Standard Operating Procedure Kasigau - Forest Leakage v1.0_01_01_2011.pdf
/R4/	Spatial	Leakage Area	KI_Leakage_Area_2020_v2.shp
		Rukinga Project Area	Phasel_Rukinga_PA_v2.shp
		Boundary	Rukinga_LC_bndry_2020.shp
/R5/	CCB Public Comments & Supporting Documentation		WWC Public Comment Response.pdf Wildlife Works Coronavirus (COVID-19) Policy Statement (Scanned Copy).pdf The Kasigau Corridor REDD Project - Phase II The Community Ranches_Public Comment.pdf KCRP List of Dismissed Staff Last 2018 and 2019.pdf EMPLOYEE DETAILS_WWS_ EPZ _ RRC APRIL 2020.xlsx 6.0 Hired Employee Origin Location _ Feb 2018 _ March 2020.xlsx
/R6/	Organization Chart		Kenya Organisation Chart.pdf
/R7/	Leakage		KI Leakage 2020.png
/R8/	Non-Permanence Risk Report		VCS Non-Permanence Risk Report Kasigau I_M6_v2.pdf

APPENDIX B: LIST OF FINDINGS

Verifier Issue	**Issue ID:**	20-1	**Status: Closed**	**Checked by: LH**	**Date Identified 6-Mar-20**
VCS/CB/ Rule ref	**PDD/MR Section**	**Significance**	**Issue Description**		**Comments**
CCB 2ed Edition, G3 I.10	CCB MR, 2.3.4	Observation. *No impact on OMM or conformance*	As described in the project's grievance redress mechanism, stakeholders across the project have five ways of registering their complaints or concerns, which they do either orally or through writing. Among these methods is the establishment of suggestion boxes that have been installed across the project area at community Chief's offices, which are considered to be accessible to most community members in a set location. Examples of these suggestion boxes were observed over the course of the verification field audit. During the Sagala LCC Meeting at the CBO Coordination Office attended by members of the verification team, a suggestion box was observed to be present, but it was not clearly labelled. Members of the LCC Committee appeared to know what the unlabeled suggestion box was and understood its purpose. However, as it was not clearly identified in this particular case, community members may not have been aware what the box was for and that this was the correct place to place to submit written complaints or concerns as described in the grievance redress mechanism. As a result, this could impact the intended function of the suggestion box and the ability for community members to submit written comments at this particular location. It is noted that other clearly labelled suggestion boxes were observed by the verifiers throughout the verification field audit. Therefore, the unlabeled suggestion box described above appeared to be an isolated occurrence. Interviews with community members also confirmed a general awareness of the suggestion boxes and their function as part of the established grievance redress mechanism. As such, this finding has been classified as an observation, and in itself is not considered to currently represent a nonconformance. The project proponent should ensure that all suggestion boxes are clearly labeled to fully allow for their intended function as part of the established grievance redress mechanism.	*Kasigau Corridor PI_M6_Monitoring_Report_CCB v2.0_VCSv3.4_V2.pdf* *Kasigau Corridor PII_M6_Monitoring_Report_CCB v2.0_VCSv3.4_V2.pdf*
PP Response					
Date	***PP Comment***				***Additional evidence submitted for review by PP***

6-Mar-20	**Findings classified as observations are not formally closed, so no formal response to the project proponent is specially required.*	*Kasigau Corridor PI_M6_Monitoring_Report_CCB v2.0_VCSv3.4_V2.pdf* *Kasigau Corridor PII_M6_Monitoring_Report_CCB v2.0_VCSv3.4_V2.pdf*

Verifier Issue	**Issue ID:**	20-2	**Status: Closed**	**Checked by: LH**	**Date Identified 6-Mar-20**
VCS/CB/ Rule ref	**PDD/MR Section**	**Significance**	**Issue Description**		**Comments**
VM0009, v1.0, 5.4	CCB MR, 3.1.2	Non conformance. *No impact on OMM.*	As indicated in section 5.4 of the methodology applied, the standing dead carbon pool is considered to be optional. Table 2 of the monitoring reports shows that the project proponent has elected to include this optional pool in their quantification of onsite biomass carbon stocks. Within the Carbon Model Workbooks for the projects, it appears that volume attributable to standing dead biomass is included in the estimate of total onsite biomass carbon stocks for some but not all biomass inventory plots. During the verification field audit, the verifiers were informed that an earlier monitoring period, a decision was made to no longer include this optional carbon pool, and that standing dead biomass stocks were no longer included in the quantification of onsite biomass carbon stocks. It appears that for some of the inventory plots however, that volume from the standing dead pool is still being accounted for in the total plot estimates and that standing dead is contributing to the overall estimates of onsite carbon stocks. The verifiers request confirmation that the project proponent indeed made a decision during an earlier monitoring period to remove the optional standing dead pool for the estimate of total onsite biomass carbon stocks, and in which specific monitoring period this occurred. Assuming the intent was indeed to remove this optional pool for the current (and some past) monitoring periods, volume attributable to standing dead biomass needs to be removed from the total plot carbon stock estimates, as it appears some plots still include volume associated with this pool.	*Kasigau Corridor PI_M6_Monitoring_Report_CCB v2.0_VCSv3.4_V2.pdf* *Kasigau Corridor PII_M6_Monitoring_Report_CCB v2.0_VCSv3.4_V2.pdf* *Standard Operating Procedure (SOP) for Biomass Plot Sampling Kasigau Corridor Phase I & II (hard copy provided to the verifiers)* *Rukinga Carbon Model and NERs_M=6_v1.xlsx* *Kasigau Phase II Carbon Monitoring M=6 v1.xlsx*
			Findings from Review on 10 April 2020: As stated in the response to this finding, the information shared with the verifier indicating that the project proponent had decided to exclude the standing dead carbon		*Kasigau Corridor PII_M6_Monitoring_Report_CCB v2.0_VCSv3.4_V2.3.pdf*

			pool in the quantification of onsite biomass carbon stocks during an earlier reporting period was incorrect. The proponent had misspoken and had been thinking of another one of their forest carbon projects when this was communicated to the verifiers. As such, the proponent confirmed that their intent has been and continues to be to include the optional standing dead pool in both the Phase I & Phase II projects and that this pool is accounted for in the quantification of onsite biomass carbon stocks. As indicated in the verifier's original findings, standing dead trees are contributing towards the total estimates of on-site biomass stocks in the PP's Carbon Model workbooks for both projects, and this continues to be the case in the updated workbooks provided in response to the verifier's findings. Standing dead trees were confirmed to be included in the inventory measurements carried out during the verification field audit and on the biomass inventory plots sampled by the verifiers. The "tree status" of standing dead trees is recorded in the plot data ("SD") and is assigned a standing dead status classification of 1 or2 based on an ocular assessment made by the inventory crews of its condition consistent with the inventory SOPs. The verifiers can confirm that standing dead carbon stocks have been and continue to be included in the project's quantification of on-site biomass carbon stocks, and that volume attributable to standing dead stocks on the plots containing standing dead trees is included in the estimates of total on-site biomass carbon stocks. This issue is therefore considered closed.	*Kasigau Phase II Carbon Monitoring M=6 v3.xlsx* *Kasigau Corridor PI_M6_Monitoring_Report_CCB v2.0_VCSv3.4_V2.2.pdf* *Rukinga Carbon Model and NERs_M=6_v3.xlsx*

PP Response		
Date	***PP Comment***	***Additional evidence submitted for review by PP***
30-Mar-20	The project proponent was mistaken in stating that the standing dead pool had been removed from the Kasigau Phase I and Phase II projects. We had recently removed the standing dead carbon pool from another project and misspoke during the field audit. Both Phase I and II projects include the standing dead pools in the field biomass measurements and these pools are still included in the carbon calculations.	*Rukinga Carbon Model and NERs_M=6_v3.xlsx* *Kasigau Phase II Carbon Monitoring M=6 v3.xlsx*

Verifier Issue	**Issue ID:**	20-3	**Status: Closed**	**Checked by: LH**	**Date Identified 6-Mar-20**
VCS/CB/ Rule ref	**PDD/MR Section**	**Significance**	**Issue Description**		**Comments**
VCS Standard v4.0, 3.18	CCB MR, 2.2.4	Non conformance. *No impact on OMM.*	As stated in section 2.2.4 of the CCB Monitoring Report, the projects have not deviated from the validated project descriptions. However, as noted in Issue 20-2 above, it is the verifiers understanding that the on-site biomass carbon stocks associated with the optional standing dead pool are no longer included in the project's carbon		*Kasigau Corridor PI_M6_Monitoring_Report_CCB v2.0_VCSv3.4_V2.pdf*

			quantifications. The apparent exclusion of this pool would therefore represent a deviation from the validated project description. The exclusion of this optional pool is not considered to impact the applicability of the methodology, additionality or the appropriateness of the baseline scenario, and the project was found to remain in compliance with the applied methodology. However, the deviation is not currently described with supporting justification for the change provided in the monitoring report. The project proponent must revise the monitoring report to include a description of when this change occurred and the reason for the change as required by the VCS standard.	*Kasigau Corridor PII_M6_Monitoring_Report_CCB v2.0_VCSv3.4_V2.pdf*
			Findings from Review on 10 April 2020: As stated in the response to this finding, the information shared with the verifier indicating that the project proponent had decided to exclude the standing dead carbon pool in the quantification of onsite biomass carbon stocks during an earlier reporting period was incorrect. The proponent had misspoken and had been thinking of another one of their forest carbon projects when this was communicated to the verifiers. As such, the proponent confirmed that their intent has been and continues to be to include the optional standing dead pool in both the Phase I & Phase II projects and accounted for in the quantification of onsite biomass carbon stocks. See also the associated findings for the closure of Issue 20-4 above. Since standing dead carbon stocks have been and continues to be included in the quantification of the project's on-site biomass carbon stocks, the apparent deviation from the project's validated project description is no longer considered relevant or applicable. No other deviations from the validated project description were identified by the verifiers. As such, the assertions made in section 2.2.4 of the Monitoring Report is considered accurate. The inclusion of the optional standing dead pool is given in Table 2, and the applicable data and parameters related to standing dead carbon stocks are included in sections 3.1.1 & 3.1.2 of the Monitoring Report. This issue is therefore considered closed.	*Kasigau Corridor PII_M6_Monitoring_Report_CCB v2.0_VCSv3.4_V2.3.pdf* *Kasigau Phase II Carbon Monitoring M=6 v3.xlsx* *Kasigau Corridor PI_M6_Monitoring_Report_CCB v2.0_VCSv3.4_V2.2.pdf* *Rukinga Carbon Model and NERs_M=6_v3.xlsx*

PP Response

Date	*PP Comment*	*Additional evidence submitted for review by PP*
20-Mar-20	Please see the response for finding 20-2 above. The project proponent was mistaken when stating that the standing dead pool had been removed. This carbon pool is still included in the field measurements and carbon calculations.	*Rukinga Carbon Model and NERs_M=6_v3.xlsx* *Kasigau Phase II Carbon Monitoring M=6 v3.xlsx*

Verifier Issue	Issue ID:	20-4	Status: Closed	Checked by: LH	Date Identified 6-Mar-20
VCS/CB/ Rule ref	**PDD/MR Section**	**Significance**	**Issue Description**		**Comments**
VCS Standard v4.0, 2.2.1	Biomass Inventory Methodology Carbon Model Workbooks	Non conformance. *May impact OMM or conformance.*	Given the form and structure of many of the tree species found on the project area (e.g. Acacia and Commiphora Forest), individual trees often have multiple stems, and the project proponent has developed detailed dbh measurement procedures including "forking" rules that are applied on such multi stemmed trees. This results in multiple dbh measurements being collected on an individual trees which are subsequently input into an "effective dbh" value for use in the allometric equations calculated as the square root of the sum of squares. The dbh forking rules as outlined in the Biomass Inventory SOPs were found to be appropriate, and the project's inventory crews demonstrated correct implementation of the procedures in their inventory measurements. The verifiers also determined that calculating the "effective dbh" value using the square root of the sum of the squares method, based on the individual dbh measurements recorded through the forking rules to be a reasonable method for coming up with a single dbh value to input into the allometric equations applied. The verifiers note that this approach has been applied throughout the life of the project and passed scrutiny during the verification of previous monitoring periods. In the Carbon Model workbook, on the individual "tree" plot tabs used to calculate total tree biomass on each of the inventory plots, there are seven columns where individual dbh measurements are entered for multi-stemmed trees. The individual dbh measurements recorded for these multi-stemmed trees, are then input into the square root of the sum of squares calculation to come up with the "effective dbh" value. The verifiers accept this overall approach, consider the dbh measurement techniques and implementation as accurate, and confirmed the calculation of the effective dbh value for use in the allometric equations as correct. It is however noted that the model workbook limits the square root of the sum of squares calculation to a maximum of 7 individual dbh measurements on any given multi-stemmed tree. There are cases where individual trees have more than 7 individual dbh measurements that result from the dbh forking rules. When this was discussed with the project proponent, they felt that in cases where an individual tree had more than 7 dbh measurements that were input into the effective dbh calculation, the dbh values that went into the calculation were more or less random, since inventory crews don't necessary take the dbh measurements in a systematic fashion. From the verifier's observations, it seemed that inventory crews	*Kasigau Corridor PI_M6_Monitoring_Report_CCB v2.0_VCSv3.4_V2.pdf* *Kasigau Corridor PII_M6_Monitoring_Report_CCB v2.0_VCSv3.4_V2.pdf* *Standard Operating Procedure (SOP) for Biomass Plot Sampling Kasigau Corridor Phase I & II (hard copy provided to the verifiers)* *Rukinga Carbon Model and NERs_M=6_v1.xlsx* *Kasigau Phase II Carbon Monitoring M=6 v1.xlsx*

			tended to take individual dbh measurements in accordance with the SOP forking rules from left to right on an individual tree. This did not however result in any systematic recording of dbh measurements in terms of sizes (e.g. largest to smallest diameters recorded in order or smallest to largest diameters in order). It is not clear in cases where there was more than 7 individual dbh measurements recorded, if the 7 individual dbh measurements going into the effective dbh calculation were truly random. Since the Model Calculation workbook limits the individual dbh measurements going into the effective dbh calculation for any given multi-stemmed tree, the verifiers found this to be inconsistent with the VCS Principles of Completeness and Accuracy. Adherence to the Principle of Conservativeness in regard to the calculation of effective dbh on these trees is also questioned, since there is no systematic fashion for recording of the measurements, and it was not observed that measurements were recorded from smallest to largest dbh (e.g. so that the first 7 dbh measurements going into the calculation were smallest measurements recorded). The Project Proponent needs to address this concern by ensuring all individual dbh measurements on a given tree are input into the effective dbh calculation to demonstrate consistency with the VCS principles of completeness and accuracy. The verifiers feel that for this current verification at a minimum this issue should be addressed for the plots remeasured during M6 as well as all tree biomass plots moving forward, but not necessarily for plots re-inventoried in previous monitoring periods.	
			Findings from Review on 11 May 2020: As indicated in the response to this finding, the PP has revised the Carbon Model Calculation workbooks for the Phase I project (Rukinga) and for each Group Ranch that make up the Phase II project area. The updates made to the workbooks include a column on each tree plot tab to tally the number of individual stems for each tree on the plot as well as the maximum number of stems found within each plot. The plot tabs have been modified to now allow for up to 15 stems for multi-stemmed trees to be used in the effective DBH calculation, which is believed to cover the vast majority of the trees included in the inventory plot data. The PP does indicate however, for the few exceptions where a given individual tree has greater than 15 stems, the effective DBH for these trees is calculated in a separate workbook, and then the value is hard coded into the applicable Carbon Model workbook. While the verifiers can confirm that the revisions to the Carbon Model Calculation Workbooks as described were indeed made, they request a copy of this separate workbook used to calculate the effective DBH for individual trees with greater than 15 stems. With the exception of the additional request noted above, the verifiers find the modifications made to the Carbon Model Calculation workbooks addresses the	*Rukinga Carbon Model and NERs_M=6_v3.xlsx* *Kasigau Corridor PI_M6_Monitoring_Report_CCB v2.0_VCSv3.4_V2.2.pdf* *Kasigau Corridor PII_M6_Monitoring_Report_CCB v2.0_VCSv3.4_V2.3.pdf* *Kasigau Phase II Carbon Monitoring M=6 v3.xlsx* *Amaka carbon model_M6 v2.xlsx Choke carbon model_M6 v2.xlsx* *Dawida carbon model_M6 v2.xlsx* *Kambanga carbon model_M6 v2.xlsx* *Kasigau carbon model_M6 v2.xlsx* *Kutima carbon model_M6 v2.xlsx* *Maungu carbon model_M6 v2.xlsx*

			concerns raised in this finding. By revising the workbooks to ensure that all stems, including those multi-stemmed trees with a significant number of stems (e.g. greater than 7, which was the previous maximum allowed) are included in the carbon stock calculations, the PP has ensured the biomass inventory plot data will adhere to the VCS principles of accuracy and completeness. The addition of data on the tree plot tabs showing the total number of tree stems and maximum number of stems found on each tree plot aids in confirming the verifiers finding was addressed. Although not critical to the closure of this finding, but related, the verifiers note that they have gone back and revised their t-test workbooks based on the updates made to the Carbon Model Calculation workbooks. This included entering the updated PP total carbon stock values for each plot, as well as recalculating the verifiers total carbon stock values for each plot now that all stems on multi-stemmed trees are being accounted for. The results of the t-test will be detailed in the verifiers sampling plan and verification report documents. The verifiers request a copy of the separate workbook used to calculate the effective DBH for individual trees with greater than 15 stems before this issue is fully closed.	*Mgeno carbon model_M6 v2.xlsx* *Ndara carbon model_M6 v2.xlsx* *Sagalla carbon model_M6 v2.xlsx* *Taita carbon model_M6 v2.xlsx* *Wangalla carbon model_M6 v2.xlsx* *Wushumbu carbon model_M6 v2.xlsx*
			Findings from Review on 21 May 2020: The verifiers were provided with the requested file where the effective DBH value for trees with more than 15 stems is calculated by the PP. In total, there were seven trees that had greater than 15 stems. Review of the data in the file confirmed that the effective DBH calculations performed for these trees in this workbook to be correct. The data (e.g. effective DBH value) for the trees in this workbook are then hard coded into the appropriate Group Ranch Carbon Model workbook. The verifiers were not however able to reconcile all of the trees in the Many Stem Tree Calculation workbook with the c plot data in the corresponding Group Ranch Carbon Model.	*Many Stem Tree Calculation.xlsx*
			Findings from Review on 26 May 2020: The issues found by the verifiers in the original version of the Many Steam Tree Calculation workbook were brought to the attention of the PP in an email communication on 25 May 2020. The verifiers held a call with the PP on 26 May 2020 to discuss this among other things, and the errors in the workbook were acknowledged by the PP. An updated and corrected version of the workbook was promptly provided. The verifiers were able to reconcile all of the data in the Many Stem Tree Calculation workbook with the corresponding Group Ranch Carbon Model workbook, giving the verifiers assurance that these trees with over 15 stems are appropriately incorporated into the plot data and estimates of biomass carbon stocks for M6. This finding is therefore considered closed.	*Many Stem Tree Calculation v2.xlsx*
PP Response				

Date	*PP Comment*	*Additional evidence submitted for review by PP*
20-Mar-20	We have revised the carbon calculation workbooks to now count and report the number of tree stems for each individual tree and the tree with the maximum number of stems on each plot. With this information, we can ensure that we are including all stems in the calculation of biomass for each tree. We modified the carbon models to include up to 15 stems for each tree, which we determined would be sufficient for almost all of the trees observed. For the few trees with more than 15 stems, we calculated the tree's "effective" DBH in a separate worksheet and then hard coded this value into the carbon model. We plan to transition both Phase I and Phase II projects to a new carbon model for the next monitoring event that is more flexible and able to include a greater number of tree stems.	*Rukinga Carbon Model and NERs_M=6_v3.xlsx* *Kasigau Phase II Carbon Monitoring M=6 v3.xlsx, Amaka carbon model_M6 v2, Choke carbon model_M6 v2, Dawida carbon model_M6 v2, Kambanga carbon model_M6 v2, Kasigau carbon model_M6 v2, Kutima carbon model_M6 v2, Maungu carbon model_M6 v2, Mgeno carbon model_M6 v2, Ndara carbon model_M6 v2, Sagalla carbon model_M6 v2, Taita carbon model_M6 v2, Wangalla carbon model_M6 v2, Wushumbu carbon model_M6 v2,*
20 May 2020	The workbook containing the calculation of effective DBH for trees with more than 15 stems was left out in error from the previous file delivery. Please find it included with the supporting files being provided along with the responses to these findings.	*Many Stem Tree Calculation.xlsx*
26 May 2020	**This response was entered by the verifiers based on an email communication and phone call with the PP on 25 May 2020 and 26 May 2020, respectively.* Updated and corrected version of the Many Stem Tree Calculation workbook provided to the verifiers. The Many Stem Tree Calculation workbook had included incorrect plot numbers for the trees brought into question by the verifiers.	*Many Stem Tree Calculation v2.xlsx*

Verifier Issue	**Issue ID:**	20-5	**Status: Closed**	**Checked by: LH**	**Date Identified 6-Mar-20**
VCS/CB/ Rule ref	**PDD/MR Section**	**Significance**	**Issue Description**		**Comments**
VCS Standard 4.0, 3.2.7	CCB MR, 2.1.9	New information request. *May impact conformance; no impact on OMM*	**This finding pertains to the Phase I Project only.* During the verification Kick Off Call held on 31 January 2020, it was brought to the attention of the verifiers that the Phase I Project (Rukinga Sanctuary) was/is due for the required 10 year baseline re-evaluation, but they were told that they had been granted permission from Verra to defer baseline re-evaluation given the anticipated nesting of the project into a National or Jurisdictional baseline. The GHG Crediting Period for Phase I starts on 01 January 2005, while it starts on 01 January 2010 for		*Kasigau Corridor PI_M6_Monitoring_Report_CCB v2.0_VCSv3.4_V2.pdf*

			Phase II. The project proponent informed the verifiers that they could provide documentation regarding the exemption approving deferral of baseline re-evaluation from Verra with regard to the Phase I project. In an email communication between Verra and the verifiers that happened to come through during the verification field audit on 11 February 2020, information was shared regarding the use of jurisdictional baselines or jurisdictional deforestation rates to set the baseline scenario for REDD+ projects at validation or at a 10-year baseline reassessment. This approach is currently allowed under the following VCS methodologies: VM0006, VM0009, VM0015 and VM0037. The email discussed how Verra recently started a public consultation on high-level concepts that will facilitate VCS REDD+ project nesting, (comments due by January 31, 2020). This consultation includes Verra's early-stage thinking on how REDD+ projects should use jurisdictional data in setting the project-baseline, which they aimed to release as requirements in late 2020, and at which point Verra would likely revise all applicable methodologies to reflect such requirements. Verra informed the verifiers that they will be working closely and on a project-by-project basis with all projects that are planning to use a jurisdictional baseline or jurisdictional deforestation rates to set their baseline scenario (either at project validation or during the 10-year baseline reassessment) to determine whether the approach that they are using is appropriate, until final requirements are released. Please be advised that Verra will carefully assess all new validations or 10-year baseline reassessments for projects that have used jurisdictional data without receiving prior approval from Verra on their approach. Verra may require any such projects to change their approach to align with expected VCS requirements on nesting and to ensure that jurisdictional data is used in a credible way. The verifiers request a copy of the letter of exemption approving deferral of baseline re-evaluation from Verra with regard to the Phase I project.	
			Findings from Review on 15 April 2020: The verifiers were provided with a copy of the exemption letter discussed with the PP during the field audit and as requested in this finding. The letter, dated 30 January 2020, from Sam Hoffer, Director of Verra Programs, was given to the PP in response to their exemption request (Request for Exemption, Baseline Reassessment) submitted to Verra on 14 January 2020 outlining a request for an exemption of the 10 year baseline reassessment required for AFOLU projects as set out in section 3.2.7 of the VCS Standard. In the letter Verra notes that given the project start date (1 January 2005) the 10-year baseline reassessment was required as of 1 January 2015. During the verification of the monitoring period corresponding to 2015 - 2017, the baseline	*Wildlife Works Kasigau 1 exemption letter 30 JAN2020.pdf*

			re-assessment had not yet occurred, but the letter indicates that Verra had granted an exemption at the time due to technical considerations related to the project. The letter outlines the rationale for the extended exemption requested by the proponent for the project's monitoring period corresponding to years 2018 & 2019 (e.g. M6) is due to the project's location in Kenya, which has developed a national forest reference level (FREL) that will be submitted in January 2020 for UNFCCC technical review. The PP's intention is for the project is to update the baseline to nest with the FREL once it is available, and that reassessment of the baseline at this time (e.g. for M6) and then again for the subsequent verification once nested would bring an undue burden to the project. This rationale is consistent with the information presented in section 2.1.9 of the Monitoring Report. The exemption letter from Verra clearly indicates that they have granted the project proponent an extended exemption from the requirements of section 3.2.7 of the VCS standard for the 10 year baseline reassessment of the project allowing for the extension of the initial baseline for project monitoring and verification through 31 December 2019. This date corresponds to the end of the project's sixth monitoring period (M6) applicable to this verification. The copy of the exemption letter from Verra provided confirms that the project was formally exempted from the 10-year baseline reassessment through the end of 2019. Assessment of baseline reassessment is therefore outside the scope of this verification and this issue is considered closed.	

PP Response		
Date	***PP Comment***	***Additional evidence submitted for review by PP***
20-Mar-20	We have provided the audit team with a letter from Verra detailing the Project's exception from the baseline re-evaluation requirement for this monitoring period.	*Wildlife Works Kasigau 1 exemption letter 30 JAN2020.pdf*

Verifier Issue	**Issue ID:**	20-6	**Status: Closed**	**Checked by: LH**	**Date Identified 6-Mar-20**
VCS/CB/ Rule ref	**PDD/MR Section**	**Significance**	**Issue Description**		**Comments**
VCS Standard 4.0, 3.10.2	CCB MR, Table 4	Clarification. *May impact conformance; no impact on OMM*	The verifiers were provided shapefiles of the project area boundary and the established forest strata. The spatial data was reviewed in GIS, and the strata hectares and total project hectares were checked by the verifiers. The verifiers calculated different total hectare values than that in the attributes of the PP's spatial data. Both the verifiers total hectare calculations and the PP's values from the spatial files were inconsistent with the figures given in Table 4 of the MR and the hectare values applied in the Carbon Model workbook. The verifiers seek clarification on these apparent		*Rukinga Carbon Model and NERs_M=6_v1.xlsx* *Kasigau Phase II Carbon Monitoring M=6 v1.xlsx* *Kasigau Corridor PI_M6_Monitoring_Report_CCB v2.0_VCSv3.4_V2.pdf*

			discrepancies between the project area spatial data provided and the project area figures shown in the monitoring reports and applied in the Carbon Model workbook.	*Kasigau Corridor PII_M6_Monitoring_Report_CCB v2.0_VCSv3.4_V2.pdf* *Rukinga_LULC_UTM37S.shp* *PhaseII_LCStrata.shp*
			Findings from Review on 7 May 2020: As indicated in the response to this finding, the PP believes that they provided out-of-date spatial data to the verifiers in their initial submission. Up-to-date and/or corrected shapefiles for the Phase II project area and strata were provided. The verifiers again carried out checks of the project area spatial data including independent calculation of the hectares in GIS and comparisons against the supporting project documentation. For Phase I, no updated spatial data was provided. Verifier comparison of the strata and project area hectares in the shapefiles originally provided against the newly provided Crediting Area workbook, the updated MR and Carbon Model and NER Calculation workbook found inconsistencies. The Crediting Area workbook, the updated MR and Carbon Model & NER Calculation workbook all contain consistent strata and project level hectares ("GIS Area" and "Crediting Area" are the same for Phase I), but these values could not be confirmed in the spatial data made available to the verifiers. The verifiers independent calculation of the number of hectares found a consistent value for the total project area shapefile, but not for the strata shapefile. The verifiers request up-to-date and/or corrected shapefiles for the Phase I project area and strata that will allow them to confirm the number of hectares shown in the MR and used in the quantification of the GHG emission reductions for M6. For Phase II, the verifiers confirmed consistency in the "Crediting Area" hectare values for the total project area and strata between the Crediting Area workbook, the MR, and the Carbon Monitoring & NER Calculation workbook. The "Crediting Area" hectares are used in the carbon quantifications, which represent the deeded hectares, which are different from the GIS hectares in some cases. Verifier independent calculations in GIS confirmed the accuracy of the group ranch and total project "GIS Area" values (PhaseII_ProjectArea_m6.shp) but did not produce the same hectare values for the project strata "GIS Area" (PhaseII_LC_Strata.shp). While the verifiers acknowledge it is the "Crediting Area" hectare values used in the emission reduction calculations, it is not clear why the strata level "GIS Area" could not be confirmed through the verifier's independent calculations. The PP's response points to a distinction between the "GIS Area and "Crediting Area" for the project. It is explained that they are required to use the legal ownership area from the supporting Group Ranch deed documentation for the carbon calculations,	*Kasigau Corridor REDD Ranch Crediting Area v3.xlsx* *PhaseII_LC_Strata.shp* *PhaseII_ProjectArea_m6.shp* *PhaseI_Rukinga_PA.shp* *Rukinga_LULC_UTM37S.shp* *Rukinga Carbon Model and NERs_M=6_v3.xlsx* *Kasigau Corridor PI_M6_Monitoring_Report_CCB v2.0_VCSv3.4_V2.2.pdf* *Kasigau Phase II Carbon Monitoring M=6 v3.xlsx* *Kasigau Corridor PII_M6_Monitoring_Report_CCB v2.0_VCSv3.4_V2.3.pdf*

			but that since the legal ownership area as described in the deeds were developed long ago using antiquated land surveying techniques, the exact deeded areas could not be reproduced using digitization techniques in GIS. Therefore, the PP had to adjust the Ranch and forest strata areas as determined in GIS to match the legal areas listed in the title deeds. To accomplish this, the PP developed an adjustment model to conservatively determine the "crediting area" for each stratum. The PP asserts that to determine the most conservative crediting area for use in the emission reduction calculations, when the Ranch "GIS Area" is greater than that from the legal ownership from the deed description, they subtract the difference from the strata with the highest carbon stock. On the other hand, when the "GIS Area" is less than that from the legal ownership from the deed description, they add the difference to the strata with the lowest carbon stock. The verifiers consider this approach as both reasonable and conservative. The verifiers find that the PP's determination to use the legal ownership areas (hectares) from each Group Ranch based on the descriptions given in the deed documentation to be appropriate, as this is the legal area under the control of ranches, and thus the area in which the PP has use rights to the GHG emission reduction claims (transferred through the carbon rights agreement). In the Crediting Area workbook provided, is not clear where the adjustment as described is actually taking place. The strata and ranch level GIS Area and Crediting Area for each Ranch are given, as well as the difference between the total GIS Area and Crediting Area, and an indication if the difference is negative or positive (e.g. if the GIS Area is less than or greater than the Crediting Area). However, it is not clear to the verifiers where this difference is used to adjust the area for the strata with the highest or lowest per acre stocking as described. The verifiers request clarification on this point. They also seek clarification on how the strata level "Crediting Area" values were determined. The verifiers also seek clarification on what the "GIS Area" of the project area and forest strata is actually being used for from the perspective of project monitoring and quantification of GHG emission reductions. They would also like to better understand how the "Crediting Area" hectares at the strata level are determined, and how the PP uses the "GIS Area" hectare figures at the strata level to determine the "Crediting Area" hectares for each stratum.	
			<u>Findings from Review on 22 May 2020:</u> The verifiers updated 7 May 2020 findings for #20-6 were discussed with the PP over the phone on 18 May 2020.	*Kasigau Corridor REDD Ranch Crediting Area v4.xlsx* *Kasigau Phase II Carbon Monitoring M=6 v4.xlsx*

			For Phase I, the PP believes that they had provided out-of-date spatial data to the verifiers in their initial submission. Up-to-date and/or corrected shapefiles for the Phase I project area and strata were provided. The verifiers again carried out checks of the project area spatial data including independent calculation of the hectares in GIS and comparisons against the supporting project documentation. The verifiers compared the strata and project area hectares between the shapefiles provided and the crediting area workbook and found consistent values. In the case of the Phase I project, the GIS Area and Crediting Area are identical. The VBs independent calculation of the number of hectares found a consistent value for the total project area and strata shapefiles. The remaining issues in the finding pertaining to Phase I were found to be fully addressed. For Phase II, during the 18 May 2020 discussion, the verifiers pointed out some of the potential issues in the Crediting Area workbook provided in response to the 7 May 2020 findings, and the PP acknowledged the errors. In the updated Crediting Area workbook provided on 20 May 2020, the verifiers found the errors were corrected. The hectare adjustment between the GIS Area and Crediting Area in accordance with the adjustment procedure described by the PP was confirmed to have been implemented correctly. For all strata where the GIS Area is larger than the Crediting Area, the PP has subtracted the difference from the strata with the highest mean stocking level. In cases where the GIS Area is less than the Crediting Area, the PP has added the difference to the strata with the lowest mean stocking level. While this adjustment methods is made to the applicable strata according to the PP's adjustment procedures, all other strata remain unchanged (e.g. the GIS Area and Crediting Area are the same). During the 18 May 2020 call, the verifiers were also provided a description on how the PP developed the GIS Area boundaries. It was explained that the GIS Area and associated boundaries were established based on the legal descriptions given in the ownership deed descriptions, by plotting out the described boundaries in GIS (as opposed to establishing the GIS Area based on interpretation of ortho imagery using physical features such as changes in forest cover, land uses or road ways etc.). However, as described before, the deeds were developed long ago using antiquated land surveying techniques, making it so that the exact deeded areas could not be reproduced using digitization techniques in GIS. The verifiers consider this to be an appropriate way to establish the GIA Area of the project. The verifiers compared the Phase II strata and project area hectares between the shapefiles provided and the crediting area workbook and found consistent values. The VBs independent calculation of the number of hectares now found a consistent value	*Kasigau Corridor PII_M6_Monitoring_Report_CCB v2.0_VCSv3.4_V3.pdf* *Kasigau Corridor PI_M6_Monitoring_Report_CCB v2.0_VCSv3.4_V3.pdf* *PhaseI_Rukinga_PA_v2.shp* *Rukinga Carbon Model and NERs_M=6_v4.xlsx* *Rukinga_LC_bndry_2020.shp*

			for the total project area and strata shapefile. The remaining issues in the finding pertaining to Phase II were found to be fully addressed. Prior to the closure of this issue, the verifiers confirmed the appropriate use of the Crediting Area (strata and total project area) for the Phase I & Phase II projects in the quantification of the final carbon stock figures used in the NER calculations and found no issues. This finding is therefore considered closed.	

PP Response		
Date	***PP Comment***	***Additional evidence submitted for review by PP***
20-Mar-20	We apologize for this confusion. It appears that by mistake we provided outdated files that listed old areas. Please see the GIS files provided with these responses. Additionally, due to a mapping restriction, the areas included in the GIS files are different than those used for carbon credit calculations. We are required to use the legal areas as detailed in the ranch deeds for the carbon credit calculations. However, as these areas were determined approximately 70 years ago using analog field survey methods, those exact areas cannot be recreated using digitization techniques in GIS. Therefore, we have had to adjust the ranch / forest strata areas as determined with GIS to match the legal areas listed in the title deeds. We accomplish this with an adjustment model, provided to the auditor with these findings. For cases where the GIS area is larger than the legal (title deed) area we subtract the difference from the strata with the highest carbon stock. Whereas, in ranches where the GIS area is smaller than the legal area, we add the difference to the strata with the lowest carbon stock. We feel this represents the most conservative approach for determining "crediting area". Please see the provided file "Kasigau Corridor REDD Ranch Crediting Area v3.xlsx" to observe this area correction.	*Kasigau Corridor REDD Ranch Crediting Area v3.xlsx, PhaseII_LC_Strata.rar, PhaseII_ProjectArea_m6.rar*
20 May 2020	For the KCRP Phase II we identified some errors in the worksheet determining the project "crediting" area and have revised it to correct these. The carbon calculations were then revised accordingly and the MR updated with the new values. A similar issue was found to have occurred with the Phase I GIS files as what happened with the Phase II GIS files. Please see the files provided here to correct the issues. This resulted in a small change to the landcover areas. The carbon accounting has been revised accordingly and the MR updated. Please find the revised versions of these files included here with the responses to these findings.	*Kasigau Corridor REDD Ranch Crediting Area v3.xlsx, Kasigau Corridor REDD Ranch Crediting Area v4.xlsx, Rukinga Carbon Model and NERs_M=6_v4.xlsm, PhaseI_Rukinga_PA_v2.rar, Rukinga_LC_bndry_2020.rar*

Verifier Issue	**Issue ID:**	20-7	**Status: Closed**	**Checked by: LH**	**Date Identified 6-Mar-20**
VCS/CB/ Rule ref	**PDD/MR Section**	**Significance**	**Issue Description**		**Comments**
VCS Standard v4.0, 2.2.1	Carbon Model Workbook	Possible non conformance. *May impact OMM or conformance.*	**This finding pertains to the Phase I Project only.* It is the verifiers understanding that for Phase I, a large plot radius were used for initial measurements, but that for later plots, a smaller fixed plot radius was used (Trees: 25 m for plots 1-83, 8 m for 84-115) (shrubs: 15 m for plots 1-83, 4 m for 84-115). In the		*Rukinga Carbon Model and NERs_M=6_v1.xlsx* *Standard Operating Procedure (SOP) for Biomass Plot Sampling Kasigau Corridor*

			Error Analysis tab of the Carbon Model workbook, there appears to be just one plot area for trees and shrubs applied in the calculation of standard error and uncertainty calculations. The verifiers seek clarification on why just a single tree and shrub plot parameter was used in these calculations when the plot area varied on this project as indicated in the Biomass Inventory SOP.	*Phase I & II (hard copy provided to the verifiers)*
			Findings from Review on 22 April 2020: The response to this issue indicates that use of a single plot area for the calculation of standard error and uncertainty calculations was an oversight on behalf of the PP. To address this, the PP has revised the standard error and uncertainty calculations using a weighted average of the plot area for each forest strata. Verifier review of the updated Carbon Model and NER workbook confirmed the accuracy of the weighted averages of the forest strata and find this approach taken by the PP to be appropriate. The weighted average plot areas were confirmed to be used in the standard error and uncertainty calculations. Verifier checks of the total standard error calculation, and uncertainty at the 95% confidence interval produced similar results to the calculated by the PP. While total uncertainty at the 95% confidence interval calculation by the verifier was slightly different than the PP's calculation (7.61% vs. 7.59%), the difference is considered to be immaterial as both the verifier and PP calculated uncertainty values for the total project stock estimates are below the allowable error of 15% of the mean at the 95% confidence interval, and therefore no confidence deduction is applied. This finding is therefore considered closed.	*Rukinga Carbon Model and NERs_M=6_v3.xlsx* *Kasigau Corridor PI_M6_Monitoring_Report_CCB v2.0_VCSv3.4_V2.2.pdf*

PP Response		
Date	***PP Comment***	***Additional evidence submitted for review by PP***
20-Mar-20	The single plot area was used for this parameter due to an oversight. We have revised the calculation of this parameter to use a weighted average of the plot area for each forest strata. Please see the "Biomass Calculator" Tab of the carbon workbook, in the table located at Cell B126. In the column "Average Forest Plot Area (ha)" and "Average Shrub Plots Area (ha)" the weighted average of plot area for forest and shrub plots are calculated for each forest strata. These weighted average plot areas are then used in the error calculations located on the "Error Analysis" tab.	*Rukinga Carbon Model and NERs_M=6_v3.xlsm*

Verifier Issue	**Issue ID:**	20-7	**Status:** Closed	**Checked by:** LH	**Date Identified** 6-Mar-20
VCS/CB/ Rule ref	**PDD/MR Section**	**Significance**	**Issue Description**		**Comments**
VCS Standard v4.0, 2.2.1	Carbon Model Workbook	Possible non conformance. *May impact OMM or conformance.*	**This finding pertains to the Phase I Project only.*		*Rukinga Carbon Model and NERs_M=6_v3.xlsx*

			In the Phase I Project Carbon Model Workbook, Biomass Calculator tab, the "Date Sample Completed" column is not reflecting dates for all plots, including several plots that were re-inventoried in M6. There are also several "#REF" errors for Plot T07 that should be corrected. In addition, there are some plots (e.g. T07, T11, T39) that are not properly summing the total CO2e/ha values. It appears that some of these plots may no longer be relevant, as there are not corresponding tree or shrub plot tabs (for example T11). The verifiers request clarification on these plots, if they are still relevant and part of the biomass inventory, or if not, the reasoning they were removed.	
			Findings from Review 2 May 2020: An updated version of the Carbon Model and NER Calculation workbook was provided in response to this finding. Verifier review confirmed that the "date Sample Completed" column now contains information identifying the relevant date the current inventory data for the plot was collected and used in the carbon stock estimates for the current reporting period (M6). It is noted that some cells in this column (E), were still formatted under the "General" formatting category, but once changed to the "Date" formatting category, the applicable sample date for the plot is given. The verifiers do not consider this to be a material issue as the applicable data is still available in the functions applied in these cells. All "#REF" errors previously noted were confirmed to have been corrected. The PP has provided an explanation for the plots in the "Biomass Calculator" tab that did not have corresponding tree or shrub plot tabs. These plots were indeed removed from the project. The rationale for the removal of these plots has been provided, and relates to the mapped plot location being inaccessible, falling on a road, development area, or in close proximity to a project boundary where there was uncertainty if it was on or off of the project area due to limitations with GPS accuracy when establishing the plot. The verifiers find the justification for the removal of these plots to be reasonable. Further, they were removed in previous monitoring periods, and have therefore passed scrutiny during pervious verifications, and the verifiers found no reason to further question the removal of these plots. All removed plots are now indicated as such in the Biomass Calculator tab of the Carbon Model and NER Calculation Workbook ("Plot Removed") but were left in for tracking/organizational purposes. The verifier can confirm that these removed plots are not included in or impacting the carbon stock calculations. All elements of the verifier's questions raised in this finding have been addressed and the finding is therefore considered closed.	*Rukinga Carbon Model and NERs_M=6_v1.xlsx* *Kasigau Corridor PI_M6_Monitoring_Report_CCB v2.0_VCSv3.4_V2.2.pdf*
PP Response				

Date	*PP Comment*	*Additional evidence submitted for review by PP*
20-Mar-20	The Phase I carbon model workbook has been modified to correct these issues with the sampling date for each plot. These are all now displaying correctly. The plots mentioned have all been removed from the project. This has now been clarified in the project carbon workbook and fixed so that the sheet is properly summing. Plot 07 was removed in 2017 when it was discovered that it was located very close to the project boundary, and due to the inaccuracies inherent in handheld GPS units we felt it was most conservative to remove the plot due to uncertainty of whether it had been located inside of the project area. The plots 11, 39, 85, 94, 95, 98, 102, and 106 were all removed during project development due to issues with their location, with them either being on a road, development or being inaccessible for some reason. We have maintained them in the plot list for organizational reasons, but they are not included in the carbon calculations or impact that calculation in any way.	*Rukinga Carbon Model and NERs_M=6_v1.xlsx*

Verifier Issue	**Issue ID:**	20-8	**Status: Closed**	**Checked by: LH**	**Date Identified 6-Mar-20**
VCS/CB/ Rule ref	**PDD/MR Section**	**Significance**	**Issue Description**		**Comments**
VCS Standard v4.0, 2.2.1	Carbon Model Workbook	Possible non conformance. *May impact conformance; no impact on OMM*	**This finding pertains to the Phase II Project only.* In the Kasigau Phase II Carbon Monitoring workbook, "COMBINED Plots" tab, the verifiers sorted the plot biomass data by "Date sample Completed" to only show those plots measured during the reporting period corresponding to the years 2018 & 2019. This shows the total number of biomass plots re-inventoried during M6 as 204. In the Phase II M6 Plot shapefile however, there are only a total of 172 plots shown as being re-inventoried over M6. The verifiers seek clarification on this apparent discrepancy, and confirmation on the correct number of Phase II plots re-measured over the course of Phase II.		*Kasigau Phase II Carbon Monitoring M=6 v3.xlsx*
			Findings from Review on 4 May 2020: The response to this finding clarifies the apparent discrepancy between the number of plots remeasured for M6 as shown in the Carbon Modeling Workbook and Plot shapefile noted by the verifiers. The PP confirms there were a total of 172 plots re-inventoried for M6, which represents 40% of the biomass inventory plots, consistent with the monitoring procedures to re-inventory 20% of the plots annually (M6 corresponds to a monitoring period of 2 years). While the Carbon Modeling Workbook shows 204 plots that were re-inventoried in 2018 & 2019, the PP indicates that 32 of those plots measured in 2018 were actually part of the M5 monitoring period re-	*Kasigau Phase II Carbon Monitoring M=6 v3.xlsx* *PhaseII_Plots_m6_v2.shp*

			inventory rather than the M2 re-inventory. The verifiers are satisfied with this explanation, and the finding is considered closed.	

PP Response		
Date	***PP Comment***	***Additional evidence submitted for review by PP***
20-Mar-20	172 plots were inventoried in the M6 inventory process, representing a remeasurement of 40% of the plots as this monitoring event covered 2 years. This inventory was all completed during the 2019 calendar year. There were 32 plots measured as part of the M5 monitoring event plot inventory that were actually completed in the 2018 calendar year. These measurements are included in the inventory but were actually completed as part of the M5 inventory, not the M6 inventory. This is the cause of the discrepancy between the plot totals that you refer to.	*Kasigau Phase II Carbon Monitoring M=6 v3.xlsx*

Verifier Issue	**Issue ID:**	20-9	**Status: Open**	**Checked by: LH/SJ**	**Date Identified 28-Apr-20**
VCS/CB/ Rule ref	**PDD/MR Section**	**Significance**	**Issue Description**		**Comments**
CCB Program Rules, v3.1, section 4.6	CCB MR, 2.3.2	Forward Action Request *May impact conformance; no impact on OMM*	The projects were posted on the CCB website for public comment on 29 January 2020 and the 30 day CCB public comment period remained open until 28 February 2020. The verification field audit was conducted between 10 – 15 February 2020. During the 30 day public comment period, only one comment was submitted and was received by CCB on 28 February 2020, after the completion of the field audit. On 10 March 2020, the verifiers received an email notification from Verra which included a Public Comments Summary document, containing one public comment received during the 30 day public comment period that was directed to the Phase II project. In summary, this public comment accused the PP and their Human Resources (HR) Department of unfair hiring practices and alleged preferential hiring of WWC staff from certain local communities and tribal affiliations. The unidentified individual or group who raised the comment called for the removal of the local WWC HR Manager and demanded they (e.g. individual, community or tribal group raising the comment) be treated with respect and dignity. At the same time, the verifiers note that the submitted comment also acknowledges the many benefits the project has generated to local and neighboring communities with an expression of gratitude. The verifiers initially discussed the public comment with the PP on 11 March 2020, including the PP's initial reaction, their perceived motivation behind as to why the comment may have been raised and basic background information on the circumstances related to the comment. The developing situation surrounding the		*The Kasigau Corridor REDD Project - Phase II The Community Ranches_Public Comment.pdf*

			coronavirus pandemic and its impact on the PP's ability to address the comment was also discussed. On 10 April 2020, the verifiers emailed the PP with an outline of what information they felt would be needed in order to assess the adequacy of the PP's response to the comment taking into consideration the circumstances with the coronavirus. The PP's proposed response was discussed in more detail during a call held on 16 April 2020.	
			Findings from Review on 28 April 2020: The verifiers reviewed the PP's written response to the public comment and supporting information regarding the PP's staffing. The verifiers found the information provided to be consistent with what had been previously discussed with the PP. One additional information request was made however, regarding documentation on the formal restrictions with travel and/or group gatherings in Kenya due to the COVID-19 outbreak, as well as any formal WWC internal policies or guidance on COVID19 to staff related to restrictions on social interactions to ensure the health and safety of employees and the surrounding communities. This information was promptly provided to the verifiers. The PP's response to the public comment asserts that they have reason to believe that the comment is based in personal conflict between the individual(s) and the project and that therefore the discrimination accusations have no merit. The public comment itself was made anonymously and does not state any village or location from where it was sent. However the PP believes they know the identity of or at least the family who raised the comment based on the content of the letter, prior interactions between them and project staff and through discussions with community leaders. To respond to this public comment, The PP determined that due to the sensitivity of the accusation of tribal preference being made, the best course of action would be to hold an in-person meeting with community members and leaders. The PP feels feel an attempt to respond with a letter or notice distributed publicly could have the unintended effect of justifying the complaint, allowing for their response to be misconstrued in the community's eye and biasing their reaction. The PP had begun working with a local chief on organizing a public meeting to respond to the comment, however the Covid-19 pandemic has made it impossible for them to hold such a meeting at the current time. Therefore they have established an action plan to be implemented as soon as the restrictions on public movement and assembly in Kenya	*WWC Public Comment Response.pdf* *6.0 Hired Employee Origin Location _ Feb 2018 _ March 2020.xlsx* *EMPLOYEE DETAILS_WWS_ EPZ _ RRC APRIL 2020.xlsx* *KCRP List of Dismissed Staff Last 2018 and 2019.pdf* *Wildlife Works Coronavirus (COVID-19) Policy Statement (Scanned Copy).pdf*

			are lifted. The PP is confident that the letter originated from the Marungu location, and therefore their planned response is to be centered in that location. The PP's action plan to address this public comment is as follows: • As soon as it is safe to do so, WSC will work with the area Chief to call for a meeting to discuss the issues raised. • WWCwill request that the local leaders and elders of the Marungu location to be in attendance, so we can fully address the issues that were raised. Subjects that will be covered in this meeting include: 1. Review and reiterate the WWC's hiring policy; how it works and why it is important. 2. Explain on what grounds an individual may be dismissed, together with the relevant labor law(s). 3. Discuss the issue of tribalism in relation to hiring employees, and its definition in accordance with the Constitution of Kenya. 4. Open the floor for questions and discussion. Prior to the comment being received, the verifiers did not have any concerns, raise any findings related the PP's hiring practices, or find any evidence of discriminatory practices as alleged in the grievance expressed in this public comment. During the verification field audit the verifiers interviewed the HR Manager cited in the public comment, reviewed the proponent's hiring practices and policies documents, found no evidence of any discriminatory practices or conflicts with national labor laws, and that there are well established & implemented grievance mechanisms that are understood by local community members based on verifier interviews. Through the verifier's discussion with WWC HR staff it was very clear all potential staff under recruitment as well as active staff are treated equally and WWC employment gives priority to local community members that hold the requisite qualifications. It was also explained by various staff informally that when WWC has experienced financial difficulties they were not dismissed as would have likely happened with other businesses, but rather staff were re-deployed to other various tasks including working at WWC's Kivuli Camp operations to save them from redundancy. Throughout the verifiers assessment it made was made clear that all national labor laws related to hiring practices were being followed, and there was no evidence that tribal affiliation of potential and active staff was ever sought or taken into consideration by WWC. There was also no indication shared with the verifiers during interviews with local community members that lead them to believe there was discrimination in any form against tribes or communities in the PP's hiring practices, or management of staff.	

			When assessing the PP's handling of this public comment and in making a conclusion on the appropriateness of the response, the verifiers considered the importance of acknowledging the situation with the global coronavirus pandemic that was beginning to have a significant impact across the globe around the time this comment was received. The World Health Organization (WHO) officially declared the coronavirus outbreak a global pandemic on 11 March 2020, just eleven days after the public comment was received. On 15 March 2020, the Kenya Government imposed travel restrictions on foreign travel in/out of the country as well as restrictions of the movement and social interaction of Kenyan citizens domestically. As a result of these travel restrictions, and to ensure the health and safety of WWC staff and local community members, the available options to respond to the comment including the desired action to take by the PP were significantly limited. The PP shared information from the Kenya Ministry of Health regarding actions taken in the country in response to the COVID19, which includes the suspension of all public gatherings, face to face meetings and events. The local expert on the verification team confirmed the PP's claims related to COVID19 travel restrictions and public gatherings were accurate, and that they would indeed prevent the PP's from taking the proposed action they deemed as necessary. Based on the WWC staffing information provided, the local expert on the verification team was able to make an estimate of the tribal affiliations and proportional distribution among WWC staff based on sir names. Again, this information is not sought, collected, or tracked by the PP in accordance with Kenyan labor laws and internal PP HR policies. The verifiers assessment of this information found that members of the Taita community make up the majority of staff which is to be expected as they are the predominant local community in the Taita Taveta County where the project area is located. A number of other tribal groups are also established in the county such as the Kamba and Duruma communities who also represent a good proportion of the staff. The other tribal groups represented are from counties outside Taita Taveta and their number are smaller, but this is also to be expected considering the location of the project area and the PP's operations. The distribution of tribal affiliations among staff was however found to be fair and representative of the local population, and supported the verifiers findings from the field audit that there was no evidence of discriminatory hiring practices by the PP. The PP also provided a document summarizing the list of staff dismissals over the monitoring period as evidence that the criticisms in the public comment regarding inappropriate removal of staff members has no merit. Within the document, details are provided on the relevant staff positions, reasons for dismissal, and citations to the relevant laws that were not adhered to which resulted in the dismissal. Justification for dismissal of staff varied from actions taken by staff which represented criminal offences, absconding of assigned duties/responsibilities, disobedience to	

			management staff, workplace harassment, and intoxication at the workplace. In all cases, the verifiers found the reasoning behind the dismissal of PP staff over the monitoring period to be sufficiently justified. Ideally the verifiers could have set up an in person meeting with the individual or group who submitted this public comment during the verification field audit to explore the reasoning and motivations behind their criticism directly, but unfortunately the comment was received after the completion of the site visit. The verifiers do not feel it is realistic to attempt contacting the individual who submitted this comment remotely (phone, email etc.), as the comment was submitted anonymously. When assessing the PP's handling of this public comment and in making a conclusion on the appropriateness of the response, the verifiers had to take into consideration the situation with the global coronavirus pandemic, and its impact on the PP's ability to implement the action plan they deemed to be necessary and appropriate. In summary, the PP has provided a compelling argument regarding their opinion there are personal and or tribal conflicts behind the motivation for this anonymously raised public comment. As described above, throughout the verifiers assessment they found no evidence of any discriminatory or preferential hiring practices and found that the PP is complying with all relevant labor laws. The verifiers found the makeup of local WWC staff to be diverse, and representative of the local population and tribal affiliations. Staff dismissals that took place over the monitoring period were justified based on criminal or inappropriate behavior. Lastly, the verifiers determined that the situation with the coronavirus pandemic is indeed limiting the PP from taking the action deemed as necessary and appropriate to respond to this comment as outlined in the action plan that was developed in line with the established grievance and redress mechanisms. Therefore, the verifiers have raised this finding as a Forward Action Request (FAR), to be addressed by the next verification event. The PP will be expected to provide supporting evidence that they have implemented the action plan outlined in their response during the next verification event. The verifiers feel this determination is warranted for the reasons described above, and in-particular due to the impacts from the coronavirus pandemic that is current restricting the PP from taking the requisite measures to respond to this comment with the relevant community stakeholders.	

PP Response		
Date	***PP Comment***	***Additional evidence submitted for review by PP***
27-Apr-20	**This response was entered by the verifiers based on an email communication from the PP on 27 April 2020 containing their response to the public comment and supporting documentation requested by the verifiers.*	*WWC Public Comment Response.pdf* *6.0 Hired Employee Origin Location _ Feb 2018 _ March 2020.xlsx*

	We have attached our response to the Kasigau public comment that we had previously discussed. We have written a description of the comment received that includes background on the issue the letter raises and justification for our response, and as well our reasoning for our course of action for responding. The letter states that as a result of Covid-19 we cannot respond to this comment in the manner that we feel is required, and it outlines the actions that we commit to doing in response as soon as we are able to. We have attached the requested data, including a list of all hires made during the monitoring period, all dismissals with a description of the cause during the monitoring period and a list of all current employees of the project.	*EMPLOYEE DETAILS_WWS_ EPZ _ RRC APRIL 2020.xlsx* *KCRP List of Dismissed Staff Last 2018 and 2019.pdf*

Verifier Issue	**Issue ID:**	20-10	**Status:** Closed	**Checked by:** LH	**Date Identified** 6-May-20
VCS/CB/ Rule ref	**PDD/MR Section**	**Significance**	**Issue Description**		**Comments**
AFOLU Non-Permanence Risk Tool, 2.4	Non-Permanence Risk Report, section 3	New information request. *May impact conformance; no impact on OMM*	Non-Permanence Risk Reports were provided for both projects and show the assigned risk ratings for each risk category as well as the overall risk rating as determined in accordance with the VCS AFOLU Non-Permanence Risk Tool. While the verifiers found the assigned risk scores for the internal and external risk categories to generally be supported and justified through the supporting project documentation provided, no such supporting justification has been provided for each risk under the natural risk categories. Supporting justification for the assigned natural risk scores for both projects is requested. Also, the verifiers note that the supporting Carbon Model and NER Calculation Workbooks, and Monitoring Reports containing the final quantified net emission reduction and buffer pool contribution values were updated as a result of modifications made by the PP in response to findings raised in the verification process. The table showing the Calculation of Total VCUs in section 4.2 of the Non-Permanence Risk Reports have not been updated however, to reflect the revised final gross emission reductions, buffer pool contributions and net emission reduction values consistent with the supporting final project documentation.		*VCS Non-Permanence Risk Report Kasigau II_M6_v1.pdf* *Kasigau Corridor PII_M6_Monitoring_Report_CCB v2.0_VCSv3.4_V2.3.pdf* *Kasigau Phase II Carbon Monitoring M=6 v3.xlsx* *VCS Non-Permanence Risk Report Kasigau I_M6_v1.pdf* *Kasigau Corridor PI_M6_Monitoring_Report_CCB v2.0_VCSv3.4_V2.2.pdf* *Rukinga Carbon Model and NERs_M=6_v3.xlsx*
			Findings from Review on 21 May 2020: As requested, the PP has provided supporting evidence to justify the scores assigned to the risk categories under the natural risk section. With respect to fire risk, the document offers a summary of the known fire history on the project areas based on WWC's 20 years of experience working in the region. During this time fire events that have occurred in the project areas have mostly been infrequent and fires that did occur were not of an intensity that would burn standing live trees and rather mostly		*VCS Non-Permanence Risk Report Kasigau I_M6_v2.pdf* *VCS Non-Permanence Risk Report Kasigau II_M6_v2.pdf* *VCS Non-Permanence Risk Report Kasigau II_M6_NaturalRisksEvidence v4.pdf*

			impacted grass and shrub growth which were able to quickly recover following rain after the fire. Historically, a more significant fire event from 1998 is referenced, that spread from the Tsavo East National Park and impacted about half of the Taita (Phase II)and Rukinga (Phase I) ranches. Shrubs and grasses are again said to have been the main biomass pools that were impacted, and affected areas were able to quickly recover following rain events. The PP asserts that wildfires in the region are not typically intense due to the high density of large herbivores that reside in the area including buffaloes, elephants, and zebra. Grazing by these species keeps fuel levels down and as a result fire events are predominately surface fires that do little damage to trees due to their low intensity. Further, the PP states that many tree species in the Acacia/Commiphora dryland forest that make up the forest of the project areas are fire resistant and that the regional ecosystem is adapted to the existing fire regime. A study cited by the PP indicates that fire models have shown that tree biomass could not be sustained under annual fires, but that greater fire intervals (>5 years), with low intensity fires were necessary to maintain biomass. The PP cites several scientific and/or academic studies to support their assertion that the potential for wildfire events on the project area is relatively low, and that when it does occur, the impacts to the biomass carbon stocks are not significant. The verifiers carried out internet searches of the cited literature references given by the PP and found that they generally support the PP's scoring related to the significance and likelihood of fire events on the project area. Further, there was little to no evidence of damage (e.g. fire scares) caused by wildfires observed by the verifiers over the course of the verification field audit. Therefore the verifiers are reasonably assured the assigned fire risk score (2) for the current monitoring period is appropriate. Related to risk from pests, the PP notes that the ecology of biodiverse forests naturally contributes to the ability to control of pest, disease, and invasive species, and that this ability is diminished when the loss of biodiversity occurs. A key component of the project activities is to maintain a complete and biodiverse ecosystem where natural ecological processes are retained, which in turn diminishes the vulnerability of the forested ecosystem found on the project area to impacts caused by pests, invasions, and other natural pathogens. The PP indicates that they are not aware of any published data on the effects of pest infestation on forest biomass in the region or documented events of any pest infestations over the last two decades. They do however assert that through their presence in the area for over 20 years, the project team has not witnessed any major pest infestations or outbreaks within or around the project area. No evidence of any pest or other infestations were observed in or around the project area by the verifiers over the course of the verification field audit. The verifiers agree with the arguments made by the PP regarding their assessment of the	

			significance and loss as a result of pests or other infestations in the project are and are reasonable assured the assigned pest risk score for the current monitoring period is appropriate. With regard to risk from extreme weather events, the PP discusses the climatic and typical seasonal weather conditions & variations found in the region where the project area is located. While there are typically a rainy periods between March and May and again between October and December, rainfall amounts are variable, and the rainy seasons can fail. The forest types (e.g. acacia/commiphora dryland forests) found on the project area are understood to be adapted to extreme weather conditions including drought conditions, but the region where the project area is not considered to be susceptible to other types of extreme weather including tropical cyclones or other significant wind events. The PP's description of the climatic and seasonal weather conditions is consistent with the verifiers understanding, supported by local expertise on the audit team. The verifiers agree with the PP's assessment of the significance and likelihood of impacts to the project as a result of extreme weather events and are reasonable assured the assigned score related to extreme weather risks for the current monitoring period is appropriate. The PP has provided background information on the geological context of the region asserting the geological risk to the project are insignificant with a likelihood of an event of less than every 10 years. The topography of the project area is generally level, and the project area is not considered to be susceptible to landslides, earthquakes, floods, or any other geologic hazards. Referenced data shows the project area is in a low risk area for seismic activity, and there are no active volcanoes in Kenya. The verifiers checked the referenced citation given, are reasonably assured the assigned geological risk score of zero is appropriate for the current monitoring period. The PP asserts there are no "other" natural risks within the project area or surrounding region that would pose a threat towards the project's carbon stocks. The verifiers concur that this is a reasonable determination based on the information provided, referenced citations given, and the local expertise on the audit team. In summary the request for supporting justification of the assigned natural risk scores has been satisfied, and the verifiers are reasonable assured the natural risk scoring for the monitoring period is appropriate based on their assessment of the significance and likelihood of the relevant natural risk categories. This finding is therefore considered closed.	

PP Response		
Date	***PP Comment***	***Additional evidence submitted for review by PP***
15-May-20	Supporting documentation to justify the assigned natural risk scores has been provided.	*VCS Non-Permanence Risk Report Kasigau II_M6_NaturalRisksEvidence v4.pdf, VCS*

		Non-Permanence Risk Report Kasigau II_M6_v2.pdfO

Verifier Issue	**Issue ID:**	20-11	**Status: Closed**	**Checked by: LH**	**Date Identified 12-May-20**
VCS/CB/ Rule ref	**PDD/MR Section**	**Significance**	**Issue Description**		**Comments**
VM0009, v1.0, 6.3.1, 10.2 & 10.4	MR, section 3.2.3	New information request. *May impact conformance; no impact on OMM*	The verifiers request spatial data for the leakage area (boundary and plots) and reference region (boundary). This information was among the information/documentation request in the document request list provided but was not received by the verifiers. Related to leakage, the verifiers also request the data supporting the estimates of cumulative deforestation and degradation in the leakage plots used in the calculation of leakage factor for the current monitoring period (calculated as zero for M6).		*Rukinga Carbon Model and NERs_M=6_v3.xlsx* *Kasigau Corridor PI_M6_Monitoring_Report_CCB v2.0_VCSv3.4_V2.2.pdf* *Kasigau Phase II Carbon Monitoring M=6 v3.xlsx* *PII_M6_Monitoring_Report_CCB v2.0_VCSv3.4_V2.3.pdf*
			Findings from Review on 25 May 2020: The verifiers were provided with the requested information in the PP's 20 May 2020 submission. The verifiers subsequently assessed the materials related to the PP's assessment of leakage and the leakage factor calculations which were found to be correct. While acknowledging establishment of the leakage area was assessed at the time of project validation, and then remains fixed for the duration of the project life, based on the spatial data provided for the leakage area, the verifiers had some concerns how the validated leakage area conformed with section 10.2 of the methodology. The methodology requires that the leakage area must be at least the size of the forested portions of the project area but does not need to be contiguous with the project area. The verifiers noted that the spatial data provided for the leakage area was substantially less than the forested portions of the project area. The methodology also requires that the leakage area may not include any part of the project area but may either entirely or partially overlap the reference area. The verifiers noted that it appeared portions of the leakage area did in fact overlap with the project area. These concerns were brought to the attention of the PP in an email communication on 25 May 2020, and subsequently discussed over a phone call with the PP on 26 May 2020.		*Leakage_area.rar, points_NW.rar, LEAKAGE PLOTS M6 3.xlsx, Phase I Leakage Model_M6_v1.xls, Phase II Leakage Model_M6_v1.xls*

			Findings from Review on 28 May 2020: Upon receipt of the correct leakage area spatial data, the verifiers found that the delineated leakage area(s), conform to the requirements of the methodology. The Phase I leakage area is comprised of distinct polygons (that are entirely forested), but for Phase II the leakage area is the entire reference area + 2 polygons to the east of Rukinga ranch. The PP assets this was originally done so they could meet the criteria for the methodology for both Phases I & II . The Verifiers checked the number of hectares in the leakage area and confirmed it met the methodology requirement to be at least the size of the forested portion of the project area, and that it did not include any portions of the project area itself. Review of the leakage area over ortho imagery also confirmed that it is comprised entirely of forested cover. Regarding the previously observed overlap, the verifiers understand that this resulted from an oversight by the PP. However, the correct leakage area spatial data provided shows no overlap with the project area addressing this concern. All leakage plots located within the leakage area were found to be in eligible locations in that they were placed in areas of forested cover and considered to be accessible to the agents and drivers of deforestation. The verifiers found no reason to further question the established leakage area boundaries and determined that the monitoring and measurement of the leakage plots for M6 meets the requirements of the methodology. Verifiers checks of the leakage factor calculations and applied leakage factor of zero for the monitoring period to be correct. This finding is therefore considered closed.	

PP Response		
Date	***PP Comment***	***Additional evidence submitted for review by PP***
20-Mar-20	We have provided the requested documents and files to the auditor along with the responses to these findings. This includes GIS shapefiles showing the leakage area boundary and plot locations, and excel workbooks showing how the raw leakage area data is delivered and the calculation of the leakage model. The leakage area and the leakage plots are the same for both Phase I and Phase II, and therefore the raw data from the plot inventory is also the same. However, due to differences in the reference areas, historical reference periods and project start dates there are separate leakage models for each Phase I and Phase II projects.	*Leakage_area.rar, points_NW.rar, LEAKAGE PLOTS M6 3.xlsx, Phase I Leakage Model_M6_v1.xls, Phase II Leakage Model_M6_v1.xls*
27-May-20	**This response was entered by the verifiers based on an email communication and phone call with the PP on 25 May 2020 and 26 May 2020, respectively.* The leakage area polygons provided are not reflective of the actual leakage area boundaries, and rather they are "targeted" areas within the broader leakage area that were used for establishing the location of the leakage plots in accordance with the requirements of the methodology. The noted overlap of the leakage area spatial data provided and the project area boundary was an oversight, but no revisions were made as the leakage plots located in the vicinity of the noted overlap are outside of the project area boundary. Establishing the location of leakage plots is a more strategic process compared to the project inventory plots in that they need to be located in eligible areas that are forested, have	

	similar geography to the project area, and be accessible to the agents & drivers of deforestation. The purpose of the polygons provided were to aid in identifying eligible locations to establish the leakage plots. The intended leakage area is the forested portion of the reference region. Spatial data for the actual leakage area will be provided.	

Verifier Issue	**Issue ID:**	20-12	**Status: Closed**	**Checked by: LH**	**Date Identified 25-May-20**
VCS/CB/ Rule ref	**PDD/MR Section**	**Significance**	**Issue Description**		**Comments**
VCS Standard v4.0, 2.2.1	Carbon Model Workbook	Non conformance. *No impact on OMM.*	**This finding pertains to the Phase II Project only.* While updating their checks of the project's carbon stock calculations following the revisions made to the Carbon Model Calculation workbook in response to other findings, the verifiers found errors in the standard error calculations. Based on the verifier's checks, they did not believe the errors to be material as they did not significantly impact the total uncertainty at the 95% confidence interval calculation and applied confidence deduction (0%). The errors were however brought to the attention of the PP in an email communication on 25 May 2020.		*Kasigau Phase II Carbon Monitoring M=6 v4.xlsx*
			Findings from Review on 27 May 2020: Verifier checks of the total standard error calculation in the updated final version of the Carbon Model Workbook, and uncertainty at the 95% confidence interval produced similar results to the calculated by the PP. While total uncertainty at the 95% confidence interval calculation by the verifier was slightly different than the PP's calculation (8.86% vs. 8.85%), the difference is considered to be immaterial as both the verifier and PP calculated uncertainty values for the total project stock estimates are below the allowable error of 15% of the mean at the 95% confidence interval, and therefore no confidence deduction is applied. This finding is therefore considered closed.		*Kasigau Phase II Carbon Monitoring M=6 v4.1.xlsx*
PP Response					
Date	***PP Comment***				***Additional evidence submitted for review by PP***
26-May-20	**This response was entered by the verifiers based on an email communication and phone call with the PP on 25 May 2020 and 26 May 2020, respectively.* The PP acknowledges the errors in the standard error calculations identified by the verifiers. The issues in the Carbon Model Workbook were corrected and an updated version has been provided.				*Kasigau Phase II Carbon Monitoring M=6 v4.1.xlsx*

Verifier Issue	**Issue ID:**	20-13	**Status: Closed**	**Checked by: LH**	**Date Identified 27-May-20**
VCS/CB/ Rule ref	**PDD/MR Section**	**Significance**	**Issue Description**		**Comments**
VM0009 methodology, section 6.5	Soil Carbon Workbooks Carbon Model Workbooks	Clarification. *May impact OMM or conformance.*	When tracing the total soil carbon stock values in the Carbon Model workbook back to the Soil Calculation workbooks provided, the verifiers found that the total soil carbon stocking values appeared to be different. Also, for Phase II, the soil crediting area in the soil calculation workbook was found to be inconsistent with the crediting area for the biomass stocks, and the verifiers request an explanation for this apparent difference.		*Kasigau Corridor II Soil Calc v3.xlsx* *Kasigau Corridor Soil Calc v3.xlsx*
			Findings from Review on 27 May 2020: The PP informed the verifiers that incorrect versions of the soil carbon workbooks had been provided, and the reason for the difference in total soil carbon stocks noted was related to not appropriately accounting for the weight of the sample bag used in the soil collection process which resulted in slightly larger soil carbon values. Corrected versions were provided and the verifiers were able to trace the final total soil carbon stock values in the Carbon Model workbooks back to the supporting soil carbon workbooks. When the verifiers questioned why the soil accounting area is different than the crediting area for the biomass stocks (169,011.83 ha vs. 169,741.38 ha) it was explained that the reasoning for this difference is because during a previous verification concerns were raised regarding a portion of the project area being too rocky for farming (baseline activities) and therefore the baseline for soil carbon accounting may be different. The PP elected to excise these rocky areas from the soil accounting areas which results in a different crediting area for soil stocks vs. biomass stocks. The verifiers are satisfied with the response provided to these clarification questions. The verifiers were able to confirm the accuracy of the total soil carbon stock values used in the NER calculations from the supporting soil carbon workbooks. This finding is therefore considered closed.		*Kasigau Corridor II Soil Calc v2.xlsx* *Kasigau Corridor Soil Calc v2.xlsx*
PP Response					
Date	***PP Comment***				***Additional evidence submitted for review by PP***
27-May-20	**This response was entered by the verifiers based on an email communication with the PP on 27 May 2020.*				Kasigau Corridor II Soil Calc v2.xlsx Kasigau Corridor Soil Calc v2.xlsx

	We inadvertently sent wrong versions of the soil carbon model workbooks. The versions provided had modifications made and were no longer accounting for the weight of the sample bag used in the soil collection process which resulted in slightly larger soil carbon values. The reason for the difference in the soil vs. biomass crediting area values (ha) is related to concerns raised during the second verification and auditor concerns that a portion of the project area was too rocky for the farming, and therefore the baseline for the soil carbon pool and the carbon content of the soil carbon may be different. We elected to excise this area from the soil carbon accounting area as a conservative solution to this concern, which resulted in the lower area for soil carbon in Phase II.	