

GOLA REDD PROJECT VERIFICATION REPORT



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Summary

Aster Global Environmental Solutions, Inc., (herein referred to as Aster Global or the Verification Team) was contracted by the Gola Rainforest Conservation LG (GRCLG) and the Royal Society for the Protection of the Birds (RSPB) on 24 January 2021 to conduct the second monitoring period verification (VCS and CCB: 01 January 2015 – 31 December 2019) and the baseline renewal assessment (new historical reference period for 2001-2018, reflected for 2019 and after) of the Gola REDD Project. Subsequently, at the request of Verra and the Project Proponent, the validation of the baseline reassessment was removed from this scope of work, and calendar year 2019 was removed from the monitoring period under verification. The Project falls under the VCS sectoral scope 14: – Agriculture, Forestry, and Other Land Uses (AFOLU), under the category Reduced Emissions from Deforestation and Degradation (REDD). Specifically, the project falls under the REDD+ category Avoided Unplanned Deforestation (AUD).

The Gola REDD Project encompasses 68,340 hectares in the Gola Rainforest National Park (GRNP) throughout the Kailahun, Kenema, and Pujehun districts in southeast Sierra Leone. Through adherence and verification to VCS Methodology VM0007 REDD Methodology Modules and Climate, Community & Biodiversity Standards (Second Edition, December 2008), the Gola REDD project “aims to achieve GHG reductions by avoiding unplanned deforestation in the project area that is caused by the conversion of forest into the traditional crop-fallow cycle; a practice carried out by rural populations dependent on subsistence agriculture throughout Sierra Leone.” as stated in the VCS Project Description Document.

The VCS verification assessed compliance with the VCS Version 4 Program Guide, Standard, the VM0007 Methodology, all associated updates, the validated Project Document, and the likelihood that implementation of the planned GHG project has resulted in the GHG emission removal enhancements as stated by the Project Proponent (ISO 14064-3).

The CCB verification assessed that implementation of the planned GHG project has occurred, resulting in the GHG emission removal enhancements (climate), community, and biodiversity benefits as stated by the project proponent (ISO 14064-3). The verification objective is to ensure the validated project design documentation has been implemented in compliance with CCB Standards (Second Edition).

The scope of the verification followed Section 4.3.4 of ISO 14064-3, and methods included assessment of the GHG project implementation; physical infrastructure, activities, technologies and processes of the GHG project; GHG sources, sinks and/or reservoirs; types of GHGs; and time periods covered. Gola REDD Project follows the framework of project activities listed above.

The criteria followed the verification guidance documents provided by Verra located at <https://verra.org>. Unless otherwise indicated, the assessment was performed against the version of the relevant VCS and CCB normative documents applicable at the time of the original submittal of the CCB and VCS Verification Report.

Verification to the VCS Program and CCB Standards resulted in 55 VCS findings and 31 CCB findings by the VVB. VCS findings are included in Appendix B, and CCB findings are included in Appendix C. Project review by Verra resulted in 11 findings associated with the MR. These additional findings are identified in the separate Project Review Report provided back to Verra with responses. Exemptions granted by Verra are included in Appendices D and E.

A risk-based approach was used to guide the verification and reach a reasonable level of assurance that no errors, omissions, nor misrepresentations resulting in a material misstatement have occurred. The materiality threshold dictated by the large project size was 1%. All findings were satisfied to a reasonable level of assurance.

After completion of a site inspection and review of all project information, procedures, calculations, and supporting documentation, Aster Global Environmental Solutions, Inc., confirms the Project is accurate, consistent, and complies with all VCS Version 4 criteria, CCB Second Edition criteria, the selected methodology (VM0007), and the validated Project Design Documentation (PD). Aster Global confirms the Gola REDD Project CCB & VCS Monitoring Report 2015 – 2018 (Version 3.1b, dated: 02 November 2023) has been implemented in accordance with VCS Version 4 and CCB Second Edition criteria.

Aster Global confirms all verification activities – including objectives, scope and criteria, level of assurance, and Project Description implementation adherence to VCS Version 4 (and all associated updates) and CCB Project Design Standards (Second Edition), as documented in this report – are complete. Aster Global concludes without any qualifications or limiting conditions the Gola REDD Project CCB & VCS Monitoring Report 2015 – 2018 (Version 3.1b, dated: 02 November 2023) meets the requirements of VCS Version 4 (and all associated, applicable updates), CCB Project Design Standards (Second Edition), and the validated PDs. In addition, Aster Global asserts the project complies with the criteria for projects set out in the Second Edition of the CCB Standards to achieve Gold Level distinction for Climate and Biodiversity.

The GHG assertion provided by the Gola Rainforest Conservation LG and verified by Aster Global has resulted in the GHG emission reductions or removals of 2,108,857 tCO₂ equivalents (CO₂e) by the project during the verification period/reporting period (VCS and CCB: 01 January 2015 – 31 December 2018 – 4 years). Based on the non-permanence risk assessment tool, which resulted in the 15% (411,360 t CO₂e) buffer withholding, this results in 1,697,497.

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INTRODUCTION

Objective

The objective of this verification was to ensure implementation of project activities and project conformance with the VCS Program Guide, VCS Standard, CCB Standards, selected methodology, and the validated VCS Project Description (VCS PD) and validated CCB Project Description (CCB PD). Aster Global assessed the GHG emission removals for the AFOLU project, specifically REDD.

Scope and Criteria

The scope of the verification included the GHG project and baseline scenarios; physical infrastructure, activities, technologies, and processes of the GHG project; GHG sources, sinks and/or reservoirs; types of GHGs; time periods covered; evaluation of the sustainable development; and evaluation of the project's net climate, community, and biodiversity benefits. The geographic verification scope was defined by the project boundary, the carbon reservoir types, management activities, growth and yield models, inventory program, and contract periods. The scope of the project was outlined by the Project Proponent within the VCS PD and is redefined as follows for the GHG project.

Baseline Scenario	Unplanned deforestation from small holder agricultural plots
Activities/Technologies/Processes	REDD activities utilizing VCS VM0007 and CCB Standards for Climate, Community & Biodiversity benefits
Sources/Sinks/Reservoirs	Aboveground biomass – yes Belowground biomass – yes Dead-wood – no Harvested wood products – yes Litter – No Soil organic carbon – yes Biomass burning – yes Combustion of fossil fuels – no Use of fertilizers – no
GHG Type	CO ₂ , N ₂ O, CH ₄
Time Period (start date, crediting period, monitoring period)	Project Start Date: 01 August 2012 Second Monitoring Period: 01 January 2015 – 31 December 2018 Crediting Period: 30 years
Project Boundary	68,340 hectares Southeastern Sierra Leone

The criteria followed the verification guidance documents provided by VCS located at <https://verra.org/project/vcs-program/>. These documents include the following:

- VCS Program Guide (v4, 19 September 2019)
- VCS Standard (v4.4, 17 January 2023)
- VCS Program Definitions (v4, 19 September 2019)
- AFOLU Non-Permanence Risk Tool (v4, 19 September 2019)
- VM0007 – Redd+ Methodology, v1.5
- Validated PD and previous monitoring reports (VCS and CCB)
- CCB Program Definitions (v3.0, June 2017)
- CCB Standards (Second Edition, v2.0, December 2008)
- CCB Program Rules (v 3.1, June 2017)
- Guidance for the Use of the CCB Standards (May 2014)

Level of Assurance

The level of assurance was used to determine the depth of detail the Verification Team placed in the Verification and Sampling Plan to determine if there are any errors, omissions, or misrepresentations (ISO 14064-3). Aster Global assessed the project's implementation of general principles, data collection and processing, sampling descriptions, documentation, ex-post calculations, etc., to provide reasonable assurance to meet the Project Level requirements of the VCS Program. Based on the verification findings, a final evaluation statement reasonably assures the project GHG representations are materially accurate. The evidence used to achieve a reasonable level of assurance is specified in subsequent sections of this report.

Summary Description of the Project

The project is located in the Gola Rainforest National Park (GRNP) in southeastern Sierra Leone throughout the Kailahun, Kenema, and Pujehun districts. The GRNP and adjacent forests are Sierra Leone's largest remaining area of Upper Guinea Tropical Forest, which is a forest type recognized as a global biodiversity hotspot and contains numerous threatened, endangered, and critically endangered species. According to the VCS Project Description, "Conservation actions as a direct result of the Gola REDD project will protect these species, preserve the 68,340 ha of tropical forest and has conserve over 3.9 million tonnes of CO₂-e since its inception in 2012, as well as provide livelihood support to the 122 impoverished communities that surround the GRNP."

VERIFICATION PROCESS

Audit Team Composition (*Rules 4.3.1*)

For VCS/CCB verifications, Aster Global maintains an experienced internal staff of Lead Verifiers, in addition to Certified Foresters, Registered Professional Foresters, The Wildlife Society Biologists, Forest Biometricians, Remote Sensing/GIS Specialists, and VCS-approved AFOLU Experts in IFM, REDD, and WRC categories. Direct employees of Aster Global conducted all desktop verification activities. Due to COVID-19 related travel restrictions, the site visit was conducted by Africa-based contract employees who provided the in-field verification observations

and interviews for Aster Global and worked under the remote direction and supervision of Aster Global staff.

Aster Global's contract employee who was focused on VCS data gathering components of the verification site visit has a PhD in Climate Change Adaptation and more than 19 years of experience working with projects involving carbon footprint, rehabilitation and restoration of degraded lands, agroforestry, forestry, sustainable agriculture, environment, and climate change mitigation and adaptation. Aster Global's contract employee who was focused mostly on the CCB data gathering components of the verification site visit has a MPhil in Soil Science and more than six years of experience working with projects and programs involving soil and vegetation studies, smallholder livelihood evaluations, and environment and natural resource management. Aster Global also utilized an in-country, locally based interpreter to provide real-time English/Mende/Crio translation services for the on-site interviews.

Aster Global completed all calculation/modeling review in-house with our team of forest biometricians, GIS/remote sensing specialists, and soil scientist. Aster Global has been involved in over 68 VCS verifications and 36 CCB verifications, including 27 methodology assessments and has completed several verifications for REDD projects in other African countries. Aster Global has a specialist on staff with more than ten years of CCB experience who oversees project review for CCB components and who has conducted verification site visits for other REDD+ projects in Africa. All Aster Global staff involved in the verification audit have ecological, biodiversity, natural resources and forestry background to fulfill these requirements.

Method and Criteria

The Verification Team assessed the Project's compliance with VCS Version 4, CCB Second Edition, and all associated updates, the selected methodology (VM0007, v1.5), and the validated VCS PD dated 08 March 2018, and the validated CCB PD v2 dated July 2014. The Verification Team assessed the Greenhouse Gas (GHG) emission removals for the monitoring period/verification period (01 January 2015 – 31 December 2018) through Agriculture, Forestry, and Other Land-Use (AFOLU) criteria under the categories Reduced Emissions from Deforestation and Degradation (REDD). Specifically, the Project falls under the REDD+ category Avoided Unplanned Deforestation (AUD). The Verification Team assessed whether the Project Proponent adequately addressed project emissions, unplanned reductions in carbon stocks, and any possible leakage outside of the project boundary.

The non-permanence risk analysis was completed for this verification. Further, following Section 2.1.2 of the VCS Validation & Verification Manual, V3.2, the objectives of the verification exercise were to evaluate the monitoring report and assess:

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

The criteria followed the verification guidance documents provided by VCS and CCB. Unless otherwise indicated, the assessment was performed against the most recent version of the relevant VCS or CCB normative document applicable at the time of the original submittal of the CBB & VCS Verification Report. Please also see Section 1.2 of this report.

In the verification process, there is a risk that potential errors, omissions, and misrepresentations will be found; therefore, a risk-based approach was used to guide the collection of appropriate and sufficient evidence to support a reasonable level of assurance. A risk-based approach means that the Verification Team focused on items that might result in a material misstatement of the reported GHG assertion.

A project specific Verification and Sampling Plan (VSP) was developed to guide the verification auditing process to ensure efficiency and effectiveness. The purpose of the VSP was to present a risk assessment for determining the nature and extent of verification procedures necessary to ensure the risk of auditing error was reduced to a reasonable level. The VSP methodology was derived from all items in our verification process stated above. Specifically, the VSP utilized the VCS and CCB guidance documents and ISO 14064-3. Any modifications applied to the VSP were made based upon the conditions observed for monitoring to detect the processes with highest risk of material discrepancy.

A detailed field plan was developed to guide the verification site visit and was provided to the Project Proponent. For the field sampling effort, direct measurement, observation, interviews, and review of the monitoring period emission reductions in the key areas were determined to be the greatest risk, followed by ground-truthing and review of project activities. Field sampling and techniques were based on the project parameters/scope and best professional judgment of the Verification Team to meet a reasonable level of assurance as directed by the professional judgment of the Lead Verifier.

Document Review

A detailed review of all project documentation was conducted as part of the desktop verification component to ensure consistency with, and identify any deviation from, VCS Program requirements, CCB program requirements, the methodology (VM0007), and the validated VCS and CCB PDs. Initial review focused on the validated PDs and MR relative to the field conditions observed and interviews with project management staff. Project details, implementation status, data and parameters, and quantification of GHG emission reductions and removals were thoroughly examined. Key supporting documents were also reviewed. These included monitoring data such as remote sensing data (i.e., satellite and aerial images) and GIS data (i.e., boundary layers and maps), Standard Operating Procedures (SOPs), financial analyses, fire-specific monitoring data, biomass and carbon calculation spreadsheets, CCB interview/survey results, documentation provided to support assertions for community and biodiversity monitoring and impacts, and responses to Clarification Requests (CLs).

The VCS AFOLU Non-Permanence Risk Tool was used by the Project Proponent to assess overall project risk. The Verification Team reviewed the Non-Permanence Risk Report provided with the verification supporting documentation and confirmed that the project adheres to the requirements set out in the risk tool. Each risk factor was thoroughly assessed for conformance. Any identified

nonconformance reports (NCR) and/or CL findings related to the AFOLU Non-Permanence Risk Tool/Report are in Appendix B. The final score was calculated to be 15%.

For a listing of all documents received from the project proponents for this verification, please see Appendix A.

Interviews

Interviews were performed during the verification site visit as part of the overall verification process. The interviews were conducted for the purpose of substantiating information provided in the monitoring report and supporting documents provided by the Project Proponent, as cross-referenced to the monitoring plans in the validated PDs, and to solicit additional information as needed. Aster Global provided the Project Proponent with a list prior to the site visit for requested interviews with targeted project management staff, project employees, community members, and other stakeholders. The Project Proponent provided appropriate arrangements for the interviews. On-site interviews and informal discussions were conducted between 16 September 2021 and 22 September 2021. Interviewees were provided the option of communicating in either English, Mende, or Krio based on personal comfort and preference. Interviews were requested with, and held with, individuals representing the following groups of stakeholders:

Individual or Group	Role (with Community or Organization)	Date
Samie Kawa	Community Resource Group (Pewaa)	16 Sept 2021
Fodoy Kamara	Youth Chairperson (Pewaa)	16 Sept 2021
Fatmata Kamara	Women's Leader (Pewaa)	16 Sept 2021
Vandi Samah	Landowner (Pewaa)	16 Sept 2021
Laminu Kawa	Co-management and Land Use Planning (CM&LUP) Committee (Pewaa)	16 Sept 2021
Sulaiman Kawa	Scholarship (Pewaa)	16 Sept 2021
Hawa Fotanah	Scholarship (Pewaa)	16 Sept 2021
Wuyah Kamara	Village Savings and Loan Association (VSLA) program (Pewaa)	16 Sept 2021
Mallok Sama	Gola Community Development Committee (GCDC) Chairman (Gorahun)	16 Sept 2021
PC Amar G. Sama	Paramount Chief – Tunkia Chiefdom	16 Sept 2021
Mohamed Konneh	Secretary – Tunkia and Koya Cocoa Farmers Association (TUNKOCFA) (Gorahun)	16 Sept 2021
Sidie Sesory	Master Farmer (Gorahun)	16 Sept 2021
PC Saffa M. Tamu	Paramount Chief – Makpele Chiefdom, Represents the 7 Paramount Chiefs at the Directorate of the GRNP	16 and 17 Sept 2021
Dr. Sheku Kamara	GRCLG Director	17 Sept 2021
Sylvia Macarthy	GRCLG – Human Resources Superintendent	17 Sept 2021

Individual or Group	Role (with Community or Organization)	Date
Millicent Brima	Coordinator, Access to Gender Action Learning System (AGALS)	17 Sept 2021
Ahmed B. Koima	GRCLG – Logistics and Certification Manager	17 Sept 2021
Richard Dixon	GRCLG Director / RSPB	17 Sept 2021
Francis Massaquoi	Head of Gola	17 Sept 2021
Nyimal Village, including Town Chief and community members	Representative Forest Edge Community – discussed degradation and deforestation in the Gola project area and leakage belt	17 Sept 2021
Kate Garnett	Director of Forestry	18 Sept 2021
Chief Musa Koroma	Section Chief of Sebehun Section	18 Sept 2021
Memunatu Koroma	Chairperson – Gaura Cocoa Farmers Association (GACFA) (Sebehun)	18 Sept 2021
Mustapha Songe	Secretary – GACFA (Gbabama)	18 Sept 2021
Foday Koroma	Town Chief (Lalehun)	18 Sept 2021
Abass Bawoh	Vice-Chairman Gola Community Development Committee (GCDC) (Lalehun)	18 Sept 2021
Jenela Mansasay	Chairperson (Lalehun)	18 Sept 2021
Ansu Kamara	Finance Secretary (Lalehun)	18 Sept 2021
Mustapha Konneh	Master Farmer (Lalehun)	18 Sept 2021
Ishmael Kasay	Chairman – Agriculture (Lalehun)	18 Sept 2021
Mohamed Konneh	Master Farmer (Lalehun)	18 Sept 2021
Momeh Kabba	Master Farmer (Njagbwema)	18 Sept 2021
Jebbeh Bordoma	Master Farmer (Njagbwema)	18 Sept 2021
Mohamed Konneh	Trained by Master Farmer (Njagbwema)	18 Sept 2021
Abdulai B. Konuh	Trained by Master Farmer (Njagbwema)	18 Sept 2021
Lamin Tarawallie	Trained by Master Farmer (Njagbwema)	18 Sept 2021
Samin Tarawallie	Chairman – Cocoa Farmers (Njagbwema)	18 Sept 2021
Mustapha Wai	Head Ranger, GRCLG	19 and 20 Sept 2021
Abass Kawa	Senior Ranger, GRCLG	19 Sept 2021
Mohamed B. Konneh	Ranger, GRCLG	19 Sept 2021
Shiaka M. Swaray	AEO, GRCLG	19 Sept 2021
Malikie Sheriff	Head Teacher – National Islamic Primary School (Environmental Awareness & Education Scholarship) (Joru)	19 Sept 2021

Individual or Group	Role (with Community or Organization)	Date
Bockarie Sylvanus Konna	Community Development Relations Officer (CDRO) for Gaura Chiefdom, GRCLG	19 Sept 2021
Mohamed Koroma	Farmer (Njala)	19 Sept 2021
Lamin Konneh	Farmer (Njala)	19 Sept 2021
Lt. Col. M.A. Kamara	Commanding Officer, 2 Battalion RTI Barracks, Kenema (national military security and support to project rangers)	20 Sept 2021
PC Lamin Ngevaeo	Paramount Chief – Malema Chiefdom	21 Sept 2021
Rebeca Pamou	Farmer (Banisilla)	21 Sept 2021
Sheku Kanneh	GCDC Representative (Madina)	21 Sept 2021
Baindu Jurimy	(Jojoima)	21 Sept 2021
Momah Jurimy	Farmer (Jojoima)	21 Sept 2021
Mohamed Konneh	Farmer (Yorah)	21 Sept 2021
Vandi Fomba	Farmer (Jojoima)	21 Sept 2021
Musa Koroma	Farmer (Makpoima)	21 Sept 2021
Bockarie Kamara	Farmer (Jojoima)	21 Sept 2021
Ibrahim S.TS Kanneh	GCDC (Folu)	21 Sept 2021
Mohamed Banya	Village Chief (Baoma)	21 Sept 2021
Mohamed B. Kanneh	GCDC Vice Chairman (Baoma)	21 Sept 2021
Hawa Tamba	Women Leader (Baoma)	21 Sept 2021
Vandi Koroma	Youth Leader (Baoma)	21 Sept 2021
Hawa Koroma	Deputy Women Leader (Baoma)	21 Sept 2021
Amara M. Lansana	GCDC Chairman (Makcaone)	21 Sept 2021
Momoh Sonnie	Town Chief (Komboima)	21 Sept 2021
Hawa Momoh	Women Leader (Komboima)	21 Sept 2021
Hawa Massaquoi	Vice Women Leader (Komboima)	21 Sept 2021
Vandi Kamara	Community Development Relations Officer (CDRO) for Malema Chiefdom, GRCLG	21 Sept 2021
Amos Aruna Senesie	Cocoa Development Extension Officer, GRCLG	21 Sept 2021

Attendance lists were not passed around at the community meetings in Pewa, Lalehun, and Komboima where large numbers of community members attended the meetings but did not participate in a substantive way in the more detailed interviews. Photos of the meetings demonstrate that between approximately 30 and 50 attendees from the communities attended these meetings. Smaller numbers of community members also attended and observed the

interviews held in Jagbwema and Joru, but did not participate in a substantive way or sign attendance sheets.

Site Inspections

The verification site inspection (field visit) occurred from 12 September 2021 through 22 September 2021. The verification field activities closely followed Aster Global's Verification and Sampling Plan methodology with adjustments made to accommodate site conditions and logistical considerations that arose during the site visit. Sample size and techniques were based on the project parameters, scope, and best professional judgment of the Lead Verifier. Plots selected for detailed review were chosen using a risk-based approach and under the discretion of the Forest Biometrician and the Lead Verifier. A risk-based approach was used to select the plots to allow a review of multiple plots targeted to represent a wide range geographic range that was sufficient to provide the necessary sample size to meet a reasonable level of assurance, as directed by the professional judgment of the Lead Verifier.

For this verification, a total of 4 of the Project's permanent biomass sampling plots (PSPs) were remeasured of the original 48 Project plots. The re-sampled PSPs confirmed that the Project's SOPs for field data collection were followed. The Verifier compared the data collected from the site visit to the data from the original Project data sheets to ensure accuracy. The sample observations showed consistency and conservativeness with the original data collected by the Project Proponent.

To confirm leakage estimates of degradation, the Verifier re-sampled 1 leakage transect while in the field of the original number of leakage transects (14). Observed on-site damage was noted to be primarily caused by trail maintenance. The Verifier's leakage sample observations showed consistency and conservativeness in the field data collected by the Project Proponent

For the CCB verification component of the site inspection (field visit) the Verification Team performed on-site reviews for representative community-based project activities and benefits provided that were identified as implemented or ongoing during the monitoring period.

The Verification Team spent the first two full days (12 September through 14 September) in mandatory quarantine in Freetown to comply with government-mandated Covid-19 restrictions before getting clearance to travel to Kenema on 15 September 2021. The following table identifies project activity locations or activities visited by the Verification Team during the site visit to the project area and zone from 16 September through 21 September 2021.

Date	Location	Physical or Organizational Aspect
16 Sept 2021	Pewaa	PRA review, meetings with representative Forest Edge Community, including women representatives and youth representatives, school scholarship recipient families, representative landowners, village leaders, and representative resource group members involved in community use zones (CUZs)
16 Sept 2021	Nyewama	Limited degradation survey at Pewa access
16 Sept 2021	Pewaa	Boundary inspection

Date	Location	Physical or Organizational Aspect
16 Sept 2021	Gorahun	Meeting with Tunkia Paramount Chief and representatives of Cocoa Farmers Association
17 Sept 2021	Nyemama	Carbon Stock Enhancement Plot Remeasurements in Gola South (plots #T022200, T022400)
17-19 Sept 2021	Sileti	Interviews with plot sampling team members during the VCS plot verifications
17 Sept 2021	Sileti	Opportunistic sampling of deforestation and degradation in the project area and leakage belt
17 Sept 2021	Nyimal	Meeting with representative Forest Edge Community (Chief and community members)
17 Sept 2021	Kenema	Meeting with Francis Massaquoi, Head of Gola, Project Proponent
17 Sept 2021	Kenema	Meeting with project management staff responsible for hiring process and HR compliance
17 Sept 2021	Kenema	Meeting with Logistics and Certification Manager for Ngoleagorbu Farmers Union
17 Sept 2021	Kenema	Meeting with representative of Access to Gender Action Learning System (AGOLS)
17 Sept 2021	Kenema	Meeting with Executive Director of Conservation Society of Sierra Leone
17 Sept 2021	Zimmi Makpele	Meeting with representative of Traditional Authorities (Paramount Chief of Mekpele)
18 Sept 2021	Sileti	Carbon Stock Enhancement Plot Remeasurements in Gola South (plots #T100200, T100400); also visited and inspected three plots of Transect T08
18 Sept 2021	Sileti	Opportunistic sampling of deforestation and degradation in the project area and leakage belt
18 Sept 2021	Sileti	Boundary inspection
18 Sept 2021	By phone	Meeting with GRCLG Director, National Protected Areas Authority; Director of Forestry in Ministry of Agriculture
18 Sept 2021	Lalehun	Meeting with leaders of representative Forest Edge Communities adjacent to Gola Central/North, including representatives of Traditional Authorities (Village Chief and Paramount Chief), Gola Community Development Committees, Gaura Cocoa Farmers Association (GACFA) including women's representative, and microfinance program

Date	Location	Physical or Organizational Aspect
18 Sept 2021	Jagbwema	Meeting with representative farmers who participated in Farmer Field School during the monitoring period, farmers trained by master farmers during the monitoring period, and farmers who experienced crop raiding by wildlife during the monitoring period
19 Sept 2021	Pewaa	Leakage transect through Pewaa, interviewed representative carpenter, logger, and farmers
19 Sept 2021	Guabu	Visit to one of the CDF rice mills constructed during the monitoring period
19 Sept 2021	Nyawama	Visit to agroforestry demonstration plot funded through Chief Development Fund (CDF)
19 Sept 2021	Kenema	Meeting with Head Ranger, representative rangers regarding forest patrols
19 Sept 2021	Joru	Meeting with school teachers regarding Environmental Awareness & Education Scholarship
19 Sept 2021	Gaura	Meeting with CDRO representative
20 Sept 2021	Kenema	Meeting with Head Ranger, representative rangers regarding hiring process, demonstration of SMART system for data capture
20 Sept 2021	Kenema	Meeting with representatives from local law enforcement, Kenema Military Center
21 Sept 2021	Malema	Meetings with representatives of Traditional Authorities (Paramount Chief of Malema), Gola Community Development Committees (GCDCs), Scholarship Committee Members, and traditional landowners
21 Sept 2021	Bumpeh	Visit a community hall, community toilets, and notice board constructed through CDF during the monitoring period
21 Sept 2021	Taninwuhun	Visit a rice mill and drying floor constructed through CDF during the monitoring period
21 Sept 2021	Komboima	Meeting with representative Forest Edge Community, including chief and women leaders; visit a community hall and community toilets constructed through CDF during the monitoring period

Resolution of Findings

During the verification process, there was a risk that potential errors, omissions, and misrepresentations would be found. The actions taken when errors, omissions, and

misrepresentations were found included: notifying the client of the issue(s) identified and expanding our review to the extent that satisfied the Lead Verifier's professional judgment.

The process of resolution of findings involved three (3) formal rounds of assessment by the Verification Team. Project review by Verra resulted in 11 findings associated with the MR. These additional findings are identified in the separate Project Review Report provided back to Verra with responses. Findings were resolved during the verification by the Project Proponent implementing corrective actions such as amending the MR and calculations, as well as providing written responses and supporting documentation. This resulted in project documentation that was in conformance with the requirements of the VCS Standard and CCB Second Edition for GHG projects.

Findings were characterized in the following manner:

Non-Conformity Reports (NCRs) were issued as a response to material discrepancies in a part of the project and generally fell into one category:

- Non-conformity to a VCS or CCB guiding document listed in Sections 1.2 and 2.2 above
- Consistency among project documentation or calculations was lacking
- Mathematical formulae were incorrect
- Additional information was required by the VVB to confirm reasonable assurance for compliance

Clarifications (CL) were issued when language within a project document needed additional clarification to avoid ambiguity.

Opportunities for Improvement (OFI) were issued to the Project Proponent when an opportunity for improvement was identified.

During the verification, fifty-five (57) VCS findings and twenty (20) CCB findings were identified. Detailed summaries of each VCS finding, including the issue raised, responses, and final conclusions, are provided in Appendix B. Please also see APPENDIX C for all findings raised during the CCB review. All NCRs/CLs were satisfactorily addressed and closed.

1.1.1 Forward Action Requests

Aster Global is submitting two (2) Forward Action Requests (FAR) for the next verification. These FAR are associated with CCB Indicator G3.8 and CCB Indicator G3.10 respectively. These are described below.

For the next verification covering the monitoring period following the period 2015-2018, the VVB is requested to confirm the status of the proposed plan identified by the project proponent to install new notice boards more widely in headquarter towns and to encourage/ensure representative and section/town chiefs to report back to villages.

For the next verification covering the monitoring period following the period 2015-2018, the VVB is requested to confirm the status of the grievances registered during this monitoring period (2015-2018) that were not resolved during the monitoring period, specifically the one reported as remaining unresolved in MR Annex 3.

Eligibility for Validation Activities

Aster Global Environmental Solutions, Inc., holds the required accreditation for the sectoral scope. Thus, this section is not applicable.

VALIDATION FINDINGS

Participation under Other GHG Programs

The Verification Team found no evidence that the project has sought or is currently seeking other forms of environmental credits from its activities. The Verification Team is reasonably assured the project has not been registered, and is not seeking registration, under any other GHG programs. The Gola REDD Project currently only seeks carbon credits with the CCB label under the VCS program. This was confirmed through a risk-based internet review and interview with Project Proponents. Therefore, the Verification Team deems the project eligible to participate under the VCS Program.

Methodology Deviations

There was one new methodology deviations applied during this monitoring period. The project requested a methodology deviation regarding the frequency of the PRA, as it was not conducted during the monitoring period but had taken place in 2019. The VVB determined that the project's use of the 2012 PRA was appropriate, as it suggested a larger population in the villages surrounding the project area, leading to more conservative results.

The original validation allowed two methodology deviations. The first deviation permitted for the use of forest inventory plot data from 2006, which was six years before the start date, instead of the mandated five years. The second methodology deviation was for the boundary definition of the Reference Region for Deforestation (RRD) where two deforestation rates were applied: 1) within forest reserves (FR-RRD) applied to the Project Area (PA), and 2) buffer area around forest reserves (BUFF-RRD) applied to the Leakage Belt (LB). The Verification Team confirmed that the deviations validated and verified during the original validation had been applied in line with the requisition and remain consistent with those documented in the validated project description.

Project Description Deviations (*Rules 3.5.7 – 3.5.10*)

The MR initially identified a proposed PD deviation based on a proposed change from the validated CCB PD to include validation to the Gold Level for exceptional community benefits. During the course of the validation process, the Project Proponent decided to suspend action on completing validation of the optional Gold Level for exceptional community benefits. MR Section 4.4 confirms the project is not seeking to be validated to the Gold Level for exceptional community benefits at this time. No deviations to the CCB PD were applied during this monitoring period.

Minor Changes to Project Description (*Rules 3.5.6*)

No minor changes to Project Description have been made during this monitoring period.

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

All Monitoring Plans have been previously validated against the CCB Standards during the initial validation activities. This section is not applicable for this verification.

VERIFICATION FINDINGS

Public Comments (*Rules 4.6*)

The monitoring report was posted on the Verra Registry database for a 30-day public comment period open from 12 May 2021 to 11 June 2021. No comments were received or posted on the Verra Registry database for this public comment period. The project was granted an exemption from Section 4.2.4 of the CCB Program Rules, v3.1 regarding the requirement for VCS to receive the verification report and verification statement within one year of the initiation of the relevant public comment period. A copy of this exemption is provided in Appendix E.

Summary of Project Benefits

Please see Section 1.4 of this report for a summary of description of the Gola REDD project. The project aims at reducing emissions related to Avoiding Unplanned Deforestation. According to the Project Document, "Conservation actions as a direct result of the Gola REDD project will protect these species, preserve the 68,340 ha of tropical forest and has conserve over 3.9 million tonnes of CO₂e since its inception in 2012, as well as provide livelihood support to the 122 impoverished communities that surround the GRNP."

Section 1 of the MR summarizes the unique project benefits and standardized project benefits including the outcome or impact, achievements during the Monitoring Period, section reference within the MR, and the achievements during the Project Lifetime. Section 1 of the MR also identifies data that was not monitored or determined not applicable. Categories of standardized benefits for which achievements are reported for the monitoring period include: GHG emission reductions & removals; forest cover; improved land management; training, employment; health; education; water; well-being; and biodiversity conservation. Outcomes or impacts reported as unique project benefits include specific benefits under the following general categories: staff training events; high conservation value areas established; trans-boundary collaboration; tourism; gender; commodity development; health; water; and biodiversity conservation. The Verification Team verified information is provided in the body of the MR to substantiate the achievements reported in Section 1. The Verification Team conducted a review of supporting documents and evidence and conducted on-site interviews with project participants and project implementation staff to reach reasonable assurance to conclude the achievements reported during this monitoring period were quantified through appropriate monitoring.

General

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

The Verification Team reviewed the proposed implementation plan and monitoring plans against the processes and schedules reported in the MR for obtaining, recording, compiling, and analyzing the monitored data and parameters. This review included interviews, onsite observations, and additional documentation requested to corroborate implementation of various project activities, along with monitoring methods, frequency, and results reported in the MR. The list of documents reviewed is included in Appendix A, interviews are summarized in section 2.4, and onsite activity observations summarized in section 2.5 of this CCB and VCS Verification Report.

A comparison of the implementation schedules in the MR and PDs shows the project has met key milestones identified in the PDs for the period from the Project start date through the monitoring period and has identified additional key dates and milestones for the monitoring period, including continued operations for the monitoring period. The Verification Team reviewed the PDs and MR and determined there are no material discrepancies in the implementation schedule. The Verification Team determined the monitoring plan was implemented completely and appropriately. The project was granted exemptions from Section 4.5.2 of the CCB Program Rules, v3.1 regarding the requirement that no more than five years may pass between the dates of issuance of each consecutive verification statement. Copies of these exemptions are provided in Appendix E.

The Verification Team requested to visit examples of project activities during the site visit and subsequently confirmed the implementation of items related to climate, community, and biodiversity. During the field visit the audit team conducted interviews with participating communities, staff responsible for the implementation of project activities, and management staff responsible for overseeing this implementation to substantiate the implementation status of the project. Furthermore, during the desktop review the Verification Team reviewed supporting documentation and evidence.

The GHG emission reductions generated by the project have not been included in an emissions trading program other than the VCS program and it has not received or sought any other form of environmental credit as confirmed through a risk-based review by the Verification Team (see Section 3.1 of this Verification Report).

Section 2.1.10 of the MR states the project is supporting the delivery of several national development and environmental priorities for Sierra Leone, as well as three specific Sustainable Development Goals (SDG 2 Zero hunger; SDG 13 Take urgent action to combat climate change and its impacts; and SDG 15 Life on land) and provides a summary of the project contributions. The Verification Team substantiated the sustainable development claims through review of supporting documentation, site visit interviews, and site observations.

The Verification Team identified two previously validated and one new methodology deviation applied to the project, which is also sought for the current monitoring period.

The Verification Team concluded the project has been implemented in general accordance with the validated VCS PD and CCB PD. The Verification Team determined the system for monitoring

used for the monitoring period was suitable for documenting project activities and implementation in general accordance with the monitoring plans identified in the validated VCS PD and CCB PD.

1.1.3 Risks to the Project (G3.5)

The Verification Team reviewed internal and external risks to the expected project benefits outlined in Section 2.2.5 of the MR in comparison to Section G3.5 of the validated CCB PD. The Verification Team determined the risks identified in the MR are consistent with the risks identified by the CCB PD. The Verification Team reviewed the mitigation strategies identified for each risk type. Review of supporting documentation and site visit observations and interviews with project staff, park guards, and community members substantiate the risk mitigation strategies outlined in the MR have been undertaken or were being undertaken during the monitoring period. The Verification Team reviewed actions described as undertaken to mitigate political risks and determined the action described, as substantiated through interviews with key stakeholders and review of supporting documentation, appropriately outline measures adopted to mitigate these risks. The risks to the project described appear to be reasonable and complete based on the Verification Team's observations from the field and review of project documents. The Verification Team concluded reasonable steps have been taken to mitigate the identified risks.

1.1.4 Enhancement of High Conservation Values (G3.6)

The Verification Team reviewed actions identified in the MR as having been implemented to ensure the maintenance or enhancement of the HCV attributes for comparison to the actions identified as needed in the CCB PD. To verify whether reasonable steps were taken to mitigate identified risks, the verifiers assessed identified risks through review of project and supplemental documentation, through site interviews with project technical staff, park staff, and community members, through site observations, and through review and assessment of additional clarification provided by the Project Proponent. Project activities implemented for the enhancement of the HCVs mentioned in the validated CCB PD are outlined in MR Section 2.2.6. The Verification Team determined supporting documentation and results of site interviews and observations substantiated the following: for HCV 1, species diversity, there was patrolling by rangers and education for awareness during the monitoring period; for HCV 2, landscape level ecosystems, there was protection and patrolling to reduce deforestation as well as education, land use mapping, sustainable livelihood projects, and transboundary collaboration during the monitoring period; for HCV 3, ecosystems and habitats, there was protection and patrolling and education during the monitoring period; for HCV 4, ecosystem services, there was protection, education, and land use mapping during the monitoring period; for HCV 5, community needs, there was education and land use mapping and planning during the monitoring period; and for HCV 6, cultural values, there was education and awareness and land use mapping during the monitoring period.

Site visit interviews with rangers substantiated that protecting the HCVs in the project area is a priority. Although there were illegal activities documented in the project area during the monitoring period, supporting documentation and interviews with rangers substantiate illegal activities have been greatly reduced, especially compared to without-project scenario, and rangers have strategies to solve poaching situations. The Verification Team concludes that project activities are expected to result in the long-term maintenance of HCV attributes identified in the CCB PD. The Verification Team determined the Project Proponent implemented appropriate actions during the

monitoring period to ensure the maintenance or enhancement of HCVs consistent with the precautionary principle.

1.1.5 Benefit Permanence (G3.7)

The Verification Team reviewed the MR to assess whether plans have been or are being implemented to maintain and enhance CCB benefits beyond the project lifetime in accordance with the three measures identified in the validated CCB PD.

Interviews with project staff and supporting financial documentation substantiates the existing International Ecofund as well as nationally based Conservation Trust Fund proposed to be established to help maintain and enhance CCB benefits beyond the project lifetime.

Interviews with project staff and partners substantiates the goal for incorporating the project into any future national mechanism and that social and biodiversity safeguards are incorporated. A summary of the Gola REDD project contribution to Sierra Leone's National Biodiversity Strategy and Action Plan is presented in MR Section 2.1.10. The Verification Team substantiated these sustainable development claims through review of supporting documentation, site visit interviews, and site observations.

Interviews with project staff, community leaders and community members, and review of supporting documentation substantiates the environmental awareness activities undertaken by the project and natural resource stewardship activities and programs undertaken by the project during the monitoring period.

The MR identifies an additional action that was initiated during the monitoring period related to efforts to get the Gola Rainforest National Park approved as World Heritage Site through UNESCO.

The Verification Team determined that documentation for the activities undertaken during this monitoring period, along with planning for creating the national conservation trust fund using future carbon sale income and planning for registration of the park as a World Heritage Site demonstrate the Project Proponent is making progress on implementing measures to enhance project benefits beyond the project lifetime in accordance with the validated CCB PD.

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

The Verification Team reviewed the CCB PD to compare engagement plans against actions identified in the MR as taken for stakeholder engagement. The Verification Team interviewed Project Proponent representatives, community leaders, and community members to substantiate communication between the Project Proponent and stakeholders has occurred in accordance with the communication and consultation plan.

Site visit interviews generally substantiated the regular visits of project staff to communities provide an opportunity to present information and receive comments. The interviews, along with review of supporting documentation, substantiated that the Project Proponent held regular meetings with a variety of community stakeholders, and the occurrence of these meetings and associated opportunities for project input are widely known throughout the communities.

Supporting documentation was provided to the Verification Team to substantiate the outreach activities undertaken throughout the monitoring period, including stakeholder meetings, road shows, and community trainings. Supporting documentation and site visit interviews with community leaders and members substantiated Community Development Relations Officers (CDROs) assigned to each chiefdom visited with the Forest Edge Communities (FECs) to allow open communication and monitor project activities, with these formal meetings generally held at least twice a year. Interviews with a representative CDRO indicated that there is high participation in community meetings and feedback is mostly positive.

The MR states that community notice boards are in the 39 section towns with summaries of the Gola project and a diagram for the grievance mechanism. The Verification Team noted during the site visit that there was a lack of notice boards in many of the communities visited, reportedly due to being vandalized or stolen. During the site visit the Verification Team noted comments from several community members about the importance of the notice boards for getting direct information from the project and chiefdom. The Verification Team noted the Project Proponent has committed to install new notice boards in FECs that will focus on illustrative messaging. The VVB has issued a Forward Action Request (FAR) for the next monitoring period to confirm the status of the plan to install new replacement notice boards.

The Verification Team has reviewed the various meeting minutes and attendance sheets for the community meetings, quarter meetings, and stakeholder meetings that took place during the monitoring period. These documents included a PowerPoint presentation which illustrates the various ways results of the project were communicated to the community. The VVB concludes the supplemental documentation and clarification provided by the project proponent, along with the results of site visit interviews, substantiate communication and consultation between project managers and community groups was maintained during the monitoring period regarding the project and its impacts despite the vandalization of notice boards.

The Verification Team noted that that because Mende is not a written language, project information provided during the monitoring period to community leaders and other stakeholders, and notices posted on community boards were in English which is the official language of Sierra Leone. The Verification Team was able to document posting of project information on one intact community board observed. Site visit interviews with community members substantiated that because the majority of community members are illiterate, roadshows were conducted in Mende and project information was disseminated through video, pictures, drama, songs, and competitions. Site visit interviews substantiated a representative from the GRCLG is typically available for translation if needed during community meetings.

The 30-day comment period for the monitoring report was confirmed as publicized on the Verra webpage for the project. According to the Verra website, the project was open for public comment from 12 May 2021 – 11 June 2021. There are no comments posted on the website. Site visit interviews substantiate information on the monitoring plan and public comment period was provided to local community leaders and other stakeholders through letters and during direct presentations. The Verification Team substantiated through interviews with community leaders and community members that the Verification Team visit had been publicized.

Site visit observations and community interviews substantiated there is general knowledge of the project activities among the communities and that there is communication with the project team,

especially with the Paramount Chiefs. Most meetings and announcements are communicated in Mende and documented and filed in English.

The Verification Team is reasonably assured based on the evidence provided that effective stakeholder engagement was carried out during the monitoring period.

1.1.7 Stakeholder Grievance Redress Procedure (G3.10)

The Verification Team reviewed the grievance redress procedure identified in the validated CCB PD and assessed the implementation of the procedures in practice as part of site visit interviews. Site visit interviews with community members and leaders substantiated the grievance procedure has been discussed in community meetings, substantiated the grievance procedure is well known and understood by community members, and that most issues are resolved at the chief level and do not get elevated to the project headquarters level.

The MR identifies 12 grievances raised during the monitoring period that required elevation with 10 resolved during the monitoring period as reported in Annex 3 of the MR. Supporting documentation provided by the Project Proponent substantiated the efforts used to resolve the 10 grievances reported as resolved during the monitoring period. Supporting documentation included copies of the grievances and meeting notes including notes on how the grievance was resolved. Additional clarification and documentation provided by the Project Proponent substantiated one of the two grievances that were pending at the end of the monitoring period, regarding the name of a community and compensation for relocations in Tunkia, has subsequently been resolved. Clarification and documentation provided by the Project Proponent substantiated efforts and progress towards resolving the remaining unresolved grievance raised during the monitoring period, involving the people of Nomo refusing to sign an updated MoU with GRNP. The Verification Team identified a FAR in Section 2.6.1 of this verification report regarding follow-up by the next Verification Team for the grievances identified as pending resolution at the end of the 2014-2018 monitoring period as reported in MR Annex 3.

Based on review of project documents, supplemental information provided, site visit interviews and observations, the Verification Team concludes that the project grievance redress procedure has been implemented according to the project's validated design.

1.1.8 Worker Relations (G4.3 – G4.6)

The Verification Team assessed statements in the MR that the Gola REDD project is committed to providing opportunities for community members, that preference for employment is given to applicants from the seven chiefdoms, and that if a man and woman are equally ranked the woman will be given employment preference. The employee handbook was provided to the audit team that reinforces what has been said in the MR about hiring practices.

Supporting documentation provided to the Verification Team substantiates approximately two-thirds of the project staff are from the 7 chiefdoms participating in the project. Interviews with project staff noted the project also employs a significant number of casual workers on a day-to-day basis, with approximately 90-95% of these workers from the forest edge communities. Supporting documentation provided to the Verification Team substantiates job positions are advertised through local radios, the internet, and at technical universities. The interview with project HR staff noted

that women do not apply for positions in the same proportion as they are represented in the communities. Of the approximately 115 staff identified, only 13 are female. Applicant logs provided as support documentation by the project proponent substantiate that the large majority of applicants for jobs with the GRNP are male, with 138 male applicants and only 10 female applicants for 7 open positions during the monitoring period. Review of these logs supports that female applicants may be given preference for employment, based on a higher proportion of females reported as employed in project activities compared to the proportion of females applying for open positions.

Supporting documentation was provided to the Verification Team to substantiate how local capacity has been built within the communities. The Verification Team reviewed information presented in the MR and conducted site interviews with representative staff involved in various project activities. All employees interviewed stated that they had received training and considered it adequate. Annex 5 of the MR includes a list of trainings conducted during the monitoring period along with the number of participants. Supporting documentation was provided to the Verification Team for training held during the monitoring period including outlines and minutes of training sessions. Site visit observations and interviews substantiated the longevity of many of the project staff and continued involvement in project activities by past local leaders as well as the current local leaders. The Verification Team is reasonably assured based on the long-term retention of employees and documented on-going training that the substantiated capacity built during this verification period will not be lost.

The Verification Team substantiated during site visit interviews and observations that workers are informed of their rights at hiring and through availability of relevant documents and notifications. The support documents supplied by the Project Proponent for Verification Team review also provide descriptions for the processes by which compliance with the referenced labor laws are achieved and documented. Annex 6 of the MR lists the requirement for each law and how the Gola project is compliant, mostly citing the employee handbook as evidence of compliance. A copy of the staff handbook updated in 2020 was provided to the Verification Team. A checklist of employees who have received the handbooks was also provided, demonstrating that the GRNP documents when the handbook is distributed as new employees are hired. The Verification Team confirmed during interviews the HR manager is responsible for monitoring and ensuring compliance.

Supporting documentation, including the GRC Employee handbook and training logs, and interviews with project HR staff and project employees substantiates workers were informed of workplace risks and that efforts were made during the monitoring period to minimize risk through use of best work practices. The Verification Team noted the greatest risks identified by park rangers were mainly associated with encounters with individuals engaged in illegal activities. Incidents that occurred during the monitoring period are described in the MR along with how they were documented and addressed. Site visit interviews and supporting documentation, including review of incident report documents, substantiated incident reports filed and actions taken by police and the Parks Operations superintendent. The Verification Team determined with reasonable assurance that workers are informed of safety risks and that workplace risk is minimized using best work practices.

The VVB is reasonably assured that the relationship between workers and the project aligns with what was outlined in the validated CCB PD.

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

The Verification Team reviewed the technical qualifications for the project staff outlined in Section 2.4.1 and Annex 4 of the MR, as well as interviewed representative technical staff involved in project management or project activities. The Verification Team noted the GRNP management team has extensive experience, and conservation initiatives have been ongoing since 2004. Information presented in the MR and provided to the Verification Team through supplemental materials substantiates the present project management team has demonstrated their expertise and ability to implement and manage this project over an extended period, and appropriate provisions exist to ensure the key technical and management skills are in place to continue to manage the project successfully over the project lifetime. The Verification Team reviewed supplemental materials and conducted interviews with community leaders and members that substantiated the Project Proponent is taking appropriate steps to assist community groups to improve key technical, managerial, and governance skills that should help ensure continued local community involvement in project implementation over the project lifetime.

The Project Proponent provided the Verification Team with financial documents substantiating the financial health of the Project Proponent and the other project partners involved in project implementation. Documentation provided by the Project Proponent substantiates GRCLG has undergone annual audits by an independent audit firm for the years covered by the monitoring report (2015-2018). Documentation provided by the Project Proponent substantiates grant agreements that are in place. A multi-year project budget spreadsheet was also provided for Verification Team review. The Verification Team determined the supporting documentation demonstrated reasonable assurance that the financial health of the implementing organization was adequate to support project implementation.

Based on substantiation of information presented in the MR and through review of supplemental documentation and through site visit interviews with staff employed in project activities, the Verification Team concludes the Project Proponent has the capacity to continue implementing the project in accordance with the validated PDs.

1.1.10 Legal Status (G5.1)

The Verification Team reviewed information presented in the MR in comparison to information presented in the validated CCB PD regarding assurances that the project is complying with all national and local laws and regulations relevant to project activities and where relevant how compliance is achieved. The MR states no new relevant laws and regulations have come into effect since the last verification (2015).

Section 2.5.1 of the MR outlines relevant laws and describes how the project has demonstrated compliance where appropriate. Supporting documentation was provided for Verification Team review. The MR and supporting documentation identify the lawyer on retainer for the project who provides legal advice as well as ensuring the GRCLG is in compliance with all non-profit company laws and adheres to all partnership agreements.

The Verification Team determined the project has provided reasonable assurance to demonstrate the project was in compliance with all relevant national and local laws and regulations during the monitoring period.

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

The Verification Team reviewed the information on rights protection and FPIC procedures for the project presented in the MR against the information provided in the validated CCB PD. FPIC considerations were included by the Verification Team during site visit interviews with community members, including traditional leaders and representative CCB landowners, as well as during interviews with project staff and park guards. The validated PD identifies the project area as constituting government lands included in the national park and that government approvals were received for the project.

Interviews with project staff, community leaders and members from representative Forest Edge Communities, and traditional landowner representatives substantiate FPIC was obtained for project activities at project initiation in accordance with information presented in the CCB PD and stated in the MR. The Verification Team requested clarification and supporting documentation to demonstrate the project's conformance with Indicator G5.3 during resolution of grievances raised during the monitoring period related to property boundaries or rights. Details are provided in the CCB findings included in Appendix C of this verification report. Review of project documents and supporting documentation provided to the Verification Team, as well as results of site visit interviews enables the Verification Team to conclude for the period under verification that existing property rights had been recognized, respected, and supported and further that the project had not encroached uninvited on private, community, or government property. Interviews with representative landowner families and Forest Edge Communities and review of supporting documentation substantiates that project activities did not lead to the involuntary removal or relocation of property rights holders.

Based on site visit interviews and review of project documents and support documents, including documentation related to the project's actions to resolve potential boundary or FPIC concerns, the Verification Team has reached an overall conclusion that the project has protected the rights of the traditional landowners, Forest Edge communities, and other stakeholders in accordance with the CCB Standards and validated CCB PD.

1.1.12 Identification of Illegal Activities (G5.5)

The Verification Team reviewed the PD for actions identified as needed in order to compare to actions in the MR identified as implemented by the Project Proponent to reduce illegal activities that could affect the project's impacts. The Verification Team interviewed park rangers, project management staff, and community leaders and members to substantiate actions taken to identify and respond to cases of illegal activities identified within the project area and project zone. The Verification Team reviewed copies of ranger incident reports, monitoring logs, and patrol logs. The principal threat to climate, community, and biodiversity impacts identified in the validated CCB PD and in the MR is smallholder agriculture encroaching into the project area. Supporting documentation and site visit interviews substantiate the threat of encroachment was minimized during the monitoring period boundary demarcations, public awareness activities, and ranger patrols, as well as the creation of livelihood activities for the Forest Edge Communities as an alternative to encroachment.

Other illegal activities identified in the CCB PD and MR that could affect the positive project impacts include mining, selective hunting, snaring, and hunting. Interviews with rangers indicate that although illegal activities occurred during the monitoring period, the rangers believe that the level of illegal activity is decreasing, and numerous arrests were made during the monitoring period. Supporting documentation was provided for the effectiveness of the ranger patrols in stopping incidents of illegal activities encountered. Supporting documentation substantiated the continued presence of key wildlife species during the monitoring period.

Climate

1.1.13 Accuracy of GHG Emission Reduction and Removal Calculations

Aster Global conducted an intensive review of all input data, parameters, formulae, calculations, conversions, statistics and resulting uncertainties and output data to ensure consistency with the VCS Standard, the validated PD, VM0007 REDD+ Methodology Framework (REDD-MF) v1.5 and its associated sub-methodologies, modules, and tools. Data with associated conversion factors, formulas, and calculations were provided by the project proponent in spreadsheet format to ensure all formulae were accessible for review. The team performed an independent review of land cover maps to confirm the utilization of the correct source data and the accuracy assessment as reported. Furthermore, the audit team confirmed the appropriateness of Land Use and Land Cover (LULC) classification, ensuring alignment with the procedure outlined in VMD0015. The verification team recalculated subsets of the analyses to confirm correctness and assess if data transposition errors occurred to achieve a reasonable level of assurance and to meet the materiality requirements of the project, as required by the VCS Standard. The project proponent also provided answers to questions on calculations to ensure the verification team understood the approach and could confirm its consistency with VM0007 and the validated PD.

An overview of the data and parameters monitored, along with verification team findings, are included in the table below. This is not an exhaustive list of all parameters that are available for verification, but all parameters applied in the project's quantification were independently assessed the implementation of data checks as part of the comprehensive desktop review:

Data Unit / Parameter	Accuracy of GHG emission reductions and removals	Whether methods and formulae set out in the PD have been followed	Appropriateness of default values
<i>ADefPA,i,u,t</i>	The Verification Team confirmed that this parameter was appropriately calculated from GIS analysis of land cover maps and was implemented appropriately in the monitoring spreadsheet.	This parameter was calculated in-line with the methods and formulae set out in the validated PD and VM0007 methodology.	Not applicable.
<i>ADefLB,i,u,t</i>	The Verification Team confirmed that this parameter was appropriately calculated from GIS analysis of land cover maps and was implemented appropriately in the monitoring spreadsheet.	This parameter was calculated in-line with the methods and formulae set out in the validated PD and VM0007 methodology.	Not applicable.

<i>PROPIMM</i>	The Verification Team confirmed that this parameter was obtained appropriately from PRA and was implemented appropriately for the monitoring period.	This parameter was calculated in-line with the methods and formulae set out in the validated PD and VM0007 methodology.	Not applicable.
<i>TOTFOR</i>	The Verification Team confirmed that this parameter was obtained appropriately from MODIS data and implemented appropriately in the monitoring spreadsheet.	This parameter was calculated in-line with the methods and formulae set out in the validated PD and VM0007 methodology.	Not applicable.
<i>Ebiomassburn,i,t</i>	The Verification Team confirmed that this parameter was obtained appropriately from verifiable sources.	This parameter was implemented appropriately.	Default value of IPCC

Calculations for all project activities were reviewed at length as prescribed by the methodology and confirmed to result in correct estimates. The methods and formulae set out in the validated PD for calculating baseline emissions, project emissions, and leakage were confirmed to have been followed. The total end of the monitoring period carbon stocks in all project activities for all relevant pools resulting from carbon stock changes were correctly quantified. Where ranges of parameters exist, or other types of formulaic uncertainty, appropriately conservative values were used in data analysis.

The application of two deforestation rates for forest reserves (FR-RRD) applied to the Project Area (PA), and buffer area around forest reserves (BUFF-RRD) applied to the Leakage Belt (LB) was also confirmed in line with the methodology deviations request approved during previous validation and verification. Initially, harvested wood products were included in the calculations following the steps in the VMD0005 Estimation of Carbon Stocks in the Long-Term Wood Products Pool (CP-W), however as stated in the PD, “commercial harvesting in the project area is unknown” thus harvested wood products were finally excluded in the calculations. The module only requires to only include wood products for commercial markets.

In conclusion, the quantification methods for GHG emission reductions and removals have been performed correctly and in accordance with the validated PD and VM0007 REDD-MF, v1.5.

1.1.14 Quality of Evidence to Determine GHG Emission Reductions and Removals

As described in Section 4.4.1 Accuracy of GHG Emission Reduction and Removal Calculations, the focus of reviewing GHG emission reduction and removal calculations was to assess if the calculations and the data/parameters used aligned with the VM0007 REDD-MF, v1.5 methodology and its associated sub-methodologies, modules, and tools. The Verification Team confirmed all data/parameters were provided in line with the VM0007 and also checked that these data/parameters were correctly applied accordingly. As evidence to support the accuracy of calculations, the project proponent provided remote sensing landcover analysis data, ground data DBH & height for aboveground biomass, and soil carbon stock data. For the final calculation of GHG emission reductions and removals, these data were compiled into one Excel spreadsheet which allowed to track “information flow from data generation and aggregation, to recording, calculation and final transposition into the monitoring report”. While monitoring of some parameters,

for example, above- and belowground biomass stock estimates (measured in 2006 for Gola north) and soil organic carbon stock estimates, require re-measurement after 10 years, since the use of initial measurements do not violate the requirements of VCS Standard Methodology Deviations regarding monitoring or measurement (3.17.1) and conservativeness (3.17.2), the Verification Team concluded that the use of initially measured estimates was deemed appropriate for those parameters. The Verification Team confirms that all relevant evidence for data/parameters were provided and calculated in accordance with the VM0007 REDD-MF, v1.5 methodology and its associated sub-methodologies, modules, and tools, therefore concludes that “the sufficiency of quantity, and appropriateness of quality, of the evidence used to determine the GHG reductions and removals” is appropriate.

1.1.15 Non-Permanence Risk Analysis

The Monitoring Report utilized the non-permanence risk analysis tool, AFOLU Non-Permanence Risk Tool, to assess risk according to internal risk, external risk, natural risk, and mitigation measures for minimizing risk. The Verification Team reviewed the Non-Permanence Risk Report following VCS AFOLU Requirements and confirmed that the project adheres to the requirements set out in the VCS AFOLU Non-Permanence Risk Tool. At all levels, the Verification Team evaluated the rationale, appropriateness, and justifications of risk ratings chosen by the project proponent. Each risk factor was thoroughly assessed for conformance. Any identified NCR and/or CL findings related to the AFOLU Non-Permanence Risk Tool/Report are presented in Appendix B.

The final score was calculated to be 15. A brief review of each factor is found in the table below:

Risk Factor	Rationale & Quality	Conclusion
Internal Risks		
Project Management	<ul style="list-style-type: none"> a) Tree planting is not a part of the project. b) Enforcement to protect the forest from illegal logging or encroachment is ongoing, and only 152 ha of forest having been detected to be lost in the National Park between 2015 and 2018 due to illegal logging and encroachment. c) The management team has staff with significant experience in all skills necessary for the successful project implementation. d) The management team maintains a presence in the project area, and management activities include forest monitoring, patrolling, and protection of the project area. e) See c). f) The Verification Team confirmed an adaptive management plan in place. 	A risk rating of -2 is appropriate given the rationale as the management team has demonstrated appropriate qualifications and all statements made are substantiated.
Financial Viability	Project proponents provided the Verification Team appropriate and verifiable documentation to prove that	A review of the financial resources

	the project's financial resources are available and have been secured. Items presented to the Verification Team by project proponents give reasonable assurance that the risk rating for financial viability is appropriately set. Values were sourced from reputable sources and calculations were confirmed correct through data checks.	has been confirmed so a risk rating of 0 is appropriate.
Opportunity Cost	The project proponent provided a comprehensive NPV analysis. All assumptions and data used in the NPV analysis were verified by the Verification Team. Confirmation of legally binding commitment to continue management practices of the project area that protect the credited carbon stocks is verified via the Joint Venture Agreement between the Government of Sierra Leone and the Gola Rainforest Conservation LG. Additionally, the Verification Team verified that the Gola Rainforest Conservation LG is a non-profit organization.	The NPV analysis and supporting materials provided were reviewed and appeared appropriate. A risk rating of 4 is appropriate given the rationale provided.
Project Longevity	Project longevity is conservatively given 50 years. The Verification Team reviewed the Joint Venture Agreement that has been signed with the Government of Sierra Leone and the Gola Rainforest Conservation LG, which is a legal agreement to manage the project area for 30 years. Additionally, in 2012, the project area was upgraded into the Gola Rainforest National Park, which ensures the management of the project area to be beyond the crediting period. As such, the value applied was appropriate.	A risk rating of 5 is appropriate given the rationale provided.
Total Internal Risks		7
External Risks		
Land Tenure	The Verification Team confirmed that the carbon rights and management rights to the project area is owned by the Government of Sierra Leone represented by the Ministry of Agriculture and Forestry. While disputes occur, the project has its own resolution and complaints mechanism for disputes. There are families within the 7 Chiefdoms recognized as traditional landowners, and the project ensures that compensations for the carbon rights are paid through REDD benefit sharing agreement and an annual royalty. The project area is in a legally binding commitment to continue management practices that protect carbon stocks over the length of the project crediting period.	A risk rating of 3 is appropriate given the rationale provided.
Community Engagement	Communities exist in the Leakage Belt, totaling 122 communities with about 25,000 people. Stakeholder engagement activities include stakeholder meetings,	A risk rating of 0 is appropriate given

	road shows, and community trainings, and any negative impacts from the project are compensated via a range of direct payments and livelihood activities. Only a few people are considered to be living within 20 km of the project boundary outside and reliant on the project area.	the rationale provided.
Political Risk	The Verification Team confirmed the political risk to be rated correctly for Sierra Leone's average governance score from the World Bank of -0.627.	A risk rating of 4 is appropriate given the rationale provided.
Total External Risks		7
Natural Risks		
Natural Risk	<p>The Verification Team agrees that the fire rating of "Less than every 10 years & Insignificant" is appropriate as evidenced by the MODIS Active Fire and Burned Area Product over the past 5 years during this verification period. The MODIS data is a sensitive product able to capture even a small fire such as controlled burns from slash and burn agriculture, and no significant burns have been reported by the GRC staff during patrols. Therefore, the Verification Team concludes that the appropriate risk score is given for fire rating.</p> <p>The Verification Team agrees that the risk of pests and disease in the project area is given "No Loss", as there were no reports of major pest outbreaks during this verification period, which is evidenced by land cover mapping of the project area. Pest and disease outbreak have been also confirmed during the site visit by the Verification Team. In addition, the project proponent has a monitoring program to track pest and disease outbreak.</p> <p>The Verification Team agrees with the ratings of "No Loss" for extreme weather and geological risk. No significant storm events have been reported, as evidenced by National Oceanic and Atmospheric Administration (NOAA) National Climate Data Center, International Best Track Archive for Climate Stewardship (IBTrACS), and the Verification Team agrees with the project's justification for tectonic and landslide events given the Team's experience working in the region during the site visit.</p>	A combined natural risk rating of 1 is appropriate given the rationale provided and all statements made are substantiated.
Total Natural Risks		1

Overall Risk Rating = 15

In summary, project proponents have accounted for risk factors in a reasonable manner and have reached an overall risk rating that encompasses all risks of non-permanence. The project has applied the Non-Permanence Risk Rating of 15% correctly. As required, risk will be reassessed and given risk scores at each verification period.

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

The Verification Team reviewed the MR to evaluate actions reported as taken to disseminate the results of climate impact monitoring during this verification period, and compared these actions against the actions to be taken as described in the validated CCB PD. The validated CCB PD states monitoring results will be placed on the project website (www.golarainforest.org) and disseminated to stakeholder groups via radio shows, meetings and notice boards, amongst other methods.

The Verification Team noted the MR containing the results of the climate impact monitoring for this verification period was posted on the Verra registry webpage for the project. The Project Proponent added the MR to the Gola Rainforest project website in accordance with the dissemination plan provided in the CCB PD. Site visit interviews with community leaders and members substantiated monitoring results have been shared in various ways including through meetings, workshops, road shows, and postings on information boards. Review of supplemental supporting documentation along with site visit interviews and observations substantiate the results of the climate impact monitoring for this monitoring period were disseminated in accordance with the validated CCB PD.

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

The Verification Team reviewed the information presented in MR Section 3.3 for actions taken during the monitoring period against information presented in Sections GL1.3 and GL1.4 of the validated CCB PD for a summary of anticipated climate change impacts on communities and biodiversity and a summary of how project activities were anticipated to assist communities and biodiversity to adapt to climate change. The Verification Team noted project activities generally centered around improved agricultural techniques and livelihood diversification were identified as supporting communities in adapting to climate change impacts anticipated from: changes in microclimate, especially rainfall and temperature; erosion from increased and heavier rainfall; increased frequency and severity of extreme weather events, e.g., storms and droughts; and ecosystem degradation. The Verification Team reviewed information provided in the MR, clarification and supplemental materials provided by the Project Proponent, and conducted interviews with project staff, community leaders, and community members representing Forest Edge Communities (FECs), including groups identified as engaged in project activities identified in the validated CCB PD as anticipated to lead to adaptation to climate change impacts.

Supporting documentation provided by the Project Proponent to substantiate how project activities supported climate change adaptation objectives during the monitoring period included documentation for environmental education programs provided during the monitoring period; documentation for business development training provided during the monitoring period; documentation for support to Village Savings and Loans Association program; documentation for

farming and cocoa-related livelihood programs and support; and documentation for community meetings and engagement. The Verification Team determined that project documentation provided for agricultural training and livelihood improvement activities, as well as results of interviews with community leaders, community members, and agricultural livelihood-related associations within the Forest Edge Communities substantiated the project undertook activities during the monitoring period related to climate change adaptation. The Verification Team concluded the documentation reviewed and interviews conducted during the site visit provided reasonable assurance that project activities undertaken during the monitoring period provided the intended impacts for assisting communities adapt to probable impacts of climate change.

Community

1.1.18 Community Impacts (CM1.1)

The Verification Team reviewed the community impacts identified in the validated CCB PD and methods identified in the CCB PD for assessing these impacts as the basis for review of community impacts presented in the MR. The Verification Team reviewed information provided in the MR, supplemental materials provided by the Project Proponent, and conducted interviews with project staff, community leaders, and community members representing Forest Edge Communities (FECs), including groups identified as engaged in livelihood improvement activities supported by the project. The Verification Team met with representatives from each of the stakeholder subgroups identified in the CCB PD other than regional or national politicians. Interviews with forest edge communities and chiefs support that the communities in the project zone have experienced benefits as a result of project activities. Community members mentioned scholarships, increased crop yields, environmental conservation, and benefits to landowners as some of the positive impacts they have experienced. The Verification Team noted suggestions were made by community leaders and community members for ways to improve, particularly for communication, the Verification Team did not identify evidence of negative impacts on any community groups. Supporting documentation reviewed included results of 2020 Longitudinal Survey; project financial documentation; annual reports (2015 – 2018) documenting progress made towards CCB Output, Outcome, & Impact Indicators; reports on non-timber forest product user groups supported by the project; Park tourism statistics including revenue generated; documentation for educational scholarships; documentation for environmental education programs provided during the monitoring period; documentation for business development training provided during the monitoring period; documentation for support to Village Savings and Loans Association program; and documentation for farming and cocoa-related livelihood programs and support.

Through review of project and supplemental documents and site visit interviews and observations, the Verification Team determined the activities reported as having occurred during this verification period were appropriately implemented by the Project Proponent and that the assessment of impacts is accurate.

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

The Verification Team reviewed the community impacts identified in the MR. The MR notes that in 2019, the longitudinal survey that was conducted during the 2014 baseline was repeated by researchers from The University of Cambridge and Wageningen University. The MR notes the

survey was conducted within the same communities and efforts were made to conduct surveys for the same households in both years to get a before and after comparison of the communities, and to be able to run statistical analyses on the results. The MR notes the longitudinal survey included a look back at project activities delivered from 2015 – 2018 and that results of the researcher's evaluation of the Gola REDD project indicate that for the monitoring period the project has brought positive benefits while at the same time not adversely impacting livelihoods. The Verification Team was provided with additional clarification and supplemental information that confirmed assertions of positive impacts for specific community groups identified within the project zone (see summary in Section 4.5.1 of this verification report). Interviews with community stakeholders from identified community groups supported the assertions of positive impacts from the project on the key focal issues. Results of interviews with forest edge community members, leaders including village and Paramount Chiefs, and representatives of traditional landowning families supported that the forest edge communities and community groups have experienced benefits as a result of project activities. No negative impacts from project activities were identified. Community members, leaders, and members of programs supported by the project interviewed during the site visit agreed the project contributed to positive impacts on the communities and community groups, and interviewees endorsed the continuation of the project. The Verification Team concluded that based on review of the documentation provided and results of on-site visits and interviews, the net impact of project activities on all community groups is positive.

1.1.20 Protection of High Conservation Values (CM1.2)

The Verification Team reviewed the HCVs identified in Sections G1.8 and CM1.2 of the validated CCB PD, which identify HCV 5 and HCV 6 as related to community well-being, and characterize HCV 4 as related to biodiversity. The Verification Team conducted site visit observations and interviews to assess how community members view project impacts on community well-being HCVs as identified in Section 4.1.3 of the MR. The Verification Team also reviewed remote sensing data to substantiate the extent of intact forest within the project area, which relates to HCV 5, which includes access to areas to sustainably extract non-timber forest products, and to HCV 6, which includes areas critical for traditional cultural identity. Supporting documentation reviewed also included reports provided for non-timber forest product user groups supported by the project. Review of supporting documentation along with site visit observations and interviews with park guards, project staff, community leaders, and community members substantiate that the project has not had a negative impact on the community well-being HCVs identified in the PD. The Verification Team concurred that community well-being HCVs are dependent on maintaining intact forests within the project area. Substantiation of the implementation of project activities for forest protection within the project area paired with the general community consensus that community-related HCVs were not negatively impacted during this monitoring period provided the Verification Team with reasonable assurance that HCVs related to community well-being were not negatively affected by the project.

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

The Verification Team reviewed information presented in the MR regarding benefit sharing agreements to mitigate restriction of access to the project area against the plans presented in the CCB PD for mitigating negative impacts anticipated on offsite stakeholders. Review of supporting information, including financial documentation and interviews with project staff, Paramount Chiefs,

Section Chiefs, traditional landowners, scholarship recipients, and Gola community development committees substantiated the benefit sharing agreements and funding received. Interviews with Paramount Chiefs from 3 of the 7 participating chiefdoms substantiated the positive benefits provided within the project zone forest edge communities and did not identify negative impacts on other communities within their chiefdoms.

During site visit interviews in forest edge communities the Verification Team received comments that the restricted access to the project area makes it more difficult for community members to reach markets. The Verification Team noted an objective presented in the validated CCB PD was to improve productivity and farmer income by increasing organization and capacity of small holders to enable increased trade and income. The Verification Team determined additional information was required to assess the overall impact of restricted access for transiting through the project area. The Project Proponent provided additional clarification to the Verification Team that GRCLG assists the community leaders with making requests to the government department of roads. Additionally, clarification and supporting documentation was provided for how the project builds capacity for farmers in developing small business skills and marketing through the conservation enterprise department of GRCLG with support from RSPB. The Verification Team concluded that the information provided substantiates the conclusions presented in the MR, which are consistent with information presented in the validated CCB PD regarding access to the project area and for support for farming-related livelihoods.

The Verification Team concluded with reasonable assurance that the net impact of project activities on the well-being of other stakeholders is not negative based on information presented in the MR, results of site visit observations and site visit interviews, and clarification and supporting documentation provided by the Project Proponent.

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

The Verification Team undertook a review of the community monitoring results identified in Section 4.3.2 of the MR against the community variables, frequency, methods, and reporting identified in the preliminary community monitoring plan in the validated CCB PD and the final community monitoring plan presented as an annex to the validated CCB PD. The review substantiated communities, community groups, other stakeholders, and HCVs related to community well-being identified in the validated PDD were assessed during this monitoring period in general accordance with the community monitoring plan, including variables monitored, monitoring frequency, and sampling methodology employed. Results of community variables monitored during the monitoring period are summarized in MR Section 4.3. The Verification Team reviewed supporting documentation provided by the Project Proponent including results of the 2020 Longitudinal Survey that included a look back at project activities delivered in 2015 – 2018; annual reports (2015 – 2018) documenting progress made towards CCB Output, Outcome, & Impact Indicators; reports on non-timber forest product user groups supported by the project; Park tourism statistics including revenue generated; documentation for educational scholarships provided during the monitoring period; documentation for environmental education programs provided during the monitoring period; documentation for training and workshops held; and documentation for farming and cocoa-related livelihood programs and support.

The documentation reviewed by the Verification Team substantiated that monitoring was conducted and reported on for the ten areas of activity identified in the validated CCB PD: crop intensification and increased production activity; improved cocoa production and post-production; saving and internal lending communities (SILC); co-management of community use zones in the GRNP and land use mapping and planning in the leakage belt; education; crop raiding by wildlife; chiefdom development fund; workers' rights and employment scheme; communication and grievance; and government capacity building. The Verification Team reviewed the community monitoring plan for community well-being HCVs presented as an annex to the validated CCB PD and substantiated that community well-being HCVs were covered in the monitoring associated with community initiative number 4, co-management of community use zones in the GRNP and land use mapping and planning in the leakage belt. Interviews with project staff and community members, review of annual monitoring reports, and review of additional supporting documentation was used by the Verification Team to conclude with reasonable assurance that the community monitoring plan was carried out in general accordance with the validated CCB PD.

1.1.23 Community Monitoring Plan Dissemination (CM3.3)

The Verification Team reviewed the MR to evaluate actions reported as taken to disseminate the results of community monitoring during this verification period, and compared these actions against the actions to be taken as described in the validated CCB PD. The validated CCB PD states monitoring results will be made available on the Gola project website and communicated to stakeholders via appropriate mechanisms identified for each group.

The Verification Team noted the MR containing the results of the community monitoring for this verification period was posted on the Verra registry webpage for the project. The Project Proponent added the MR to the Gola Rainforest project website in accordance with the dissemination plan provided in the CCB PD. Site visit interviews with community leaders and members substantiated monitoring results have been shared in various ways including through meetings, workshops, road shows, and postings on information boards. Review of supplemental supporting documentation along with site visit interviews and observations substantiate the results of the community monitoring for this monitoring period were disseminated in accordance with the validated CCB PD.

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

Not applicable, the Project is not seeking to be validated to the Gold Level for exceptional community benefits at this time.

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

Not applicable, the Project is not seeking to be validated to the Gold Level for exceptional community benefits at this time.

Biodiversity

1.1.26 Biodiversity Changes (B1.1)

As part of the review of the changes in biodiversity reported in the MR for this monitoring period, the Verification Team initially reviewed the methodology described in the validated CCB PD that

was presented for estimating changes in biodiversity anticipated to result from the project. The VVB noted the Biodiversity Monitoring Plan identified a theory of change approach to identify a causal chain for project activities. The causal chain identified activities that would lead to outputs, then to outcomes, and then to impacts. The CCB PD justified biodiversity impacts measured at the landscape level and at the species level to track changes in and impacts to key biodiversity in the project zone. Five key threats were identified in the CCB PD: habitat loss and fragmentation, disturbance, species loss (hunting), pollution from mining or forest damage from logging, and loss of connectivity. The CCB PD identified project management actions designed to mitigate these risks and provide net positive impacts for biodiversity.

The VVB reviewed Table 57 in Section 5.1.1 of the MR, which includes the threats identified in the CCB PD along with management actions and net positive impacts reported for the monitoring period. Positive impacts identified in the MR for the monitoring period include the near elimination of forest loss, reduction in hunting pressure, and the presence of key species in the project zone. The Verification Team reviewed project documents and supporting documentation provided by the Project Proponent and conducted site visit interviews and made observations of data collection and reporting system (SMART System) to substantiate results reported for this monitoring period. The Verification Team substantiated through site visit interviews and observations of data collection and reporting system the accuracy and appropriateness of monitored data.

Through review of supporting documentation and site visit interviews and observations, the Verification Team substantiated the management activities reported as undertaken by the project during this monitoring period, and the Verification Team substantiated the resultant positive impacts on biodiversity from the 'with project' scenario when compared to the baseline 'without project' scenario. The VVB determined the methodology used to estimate changes in biodiversity as a result of project activities is based on clearly defined and defensible assumptions on cause-and-effect. Based on reported and substantiated monitoring data and the substantiated positive impacts on biodiversity through implementation of project activities, the Verification Team determined the project's assessment of changes in biodiversity resulting from project activities in the project zone during the verification period is accurate.

1.1.27 High Conservation Values Protected (B1.2)

As part of the review of protection reported in the MR for biodiversity-related high conservation values (HCV) for this monitoring period, the Verification Team initially reviewed the biodiversity-related HCV identified in the validated CCB PD and reviewed the project activities reported in the MR. Section G1.8 of the validated CCB PD identified three biodiversity-related HCV consisting of threatened species that have been found in the project zone (including 9 species of mammals, 10 bird species, and 5 reptile and amphibian species), significant large landscape area, and threatened or rare ecosystem. Site visit interviews with project staff and park rangers and review of supporting documentation substantiated project activities during the monitoring period included management actions for landscape-level protections provided to habitats and management actions designed to protect HCV species identified for the project area and project zone. Site visit interviews and observations and review of supporting documentation identified no project activities that would be expected to lead to negative effects on identified biodiversity-related HCVs. Review of monitoring data substantiated project activities, consisting of management actions identified in the CCB PD, have resulted in habitat protections and continued presence of HCV species. Based

on interviews and review of evidence provided, the Verification Team concurs no HCV related to biodiversity were negatively affected by the project during this monitoring period.

1.1.28 Invasive Species (B1.3)

The Verification Team requested a list of crop seeds used by the project in programs supporting community livelihood improvements, which was provided to the Verification Team and included in the MR along with clarification that the project followed protocols/recommendations from the Sierra Leone Agricultural Research Institute, Ministry of Agriculture and Forestry. Site visit interviews and supporting documentation provided by the Project Proponent substantiate seeds and cuttings provided to community farmers were procured locally from certified seed companies and that local farmers have been growing these crops and using these seed sources prior to distribution as part of project activities during the monitoring period. Other support documents provided by the project proponent identify tree species used in nursery activities for use in repairing damaged areas in the park. The VVB reviewed the Global Invasive Species Database (<http://www.iucngisd.org/gisd/>) to substantiate none of the four tree species used for replanting damaged areas is listed as an invasive species. The MR identified two widespread invasive species present within the project zone, which were also identified in the CCB PD as existing, widespread invasive species in the project zone prior to initiation of the project. Review of information on the ecology of these two species substantiates that project activities designed to maintain forest cover to prevent deforestation and degradation of forest habitats would not be expected to result in spread of these two invasive species, which are reported to thrive under disturbed habitat conditions. The Verification Team is reasonably assured no invasive species has been introduced by project activities into any area affected by the project and that the population of any invasive species did not increase as a result of the project.

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

The Verification Team reviewed the MR and CCB PD to identify non-native species reported as used in project activities. The CCB PD did not identify any specific non-native species, but indicated any such species would be screened prior to use. The MR identifies two non-native species used in the project zone, *Theobroma cacao* (cacao) for livelihood activities in the leakage belt, and *Gmelina arborea* (beechwood or white teak) for firewood as an alternative to cutting of native woodlots. Site visit interviews with farmers participating in farmer field schools, farmers trained by Master Farmers, and representatives of Cocoa Farmers Associations substantiated the value and livelihood benefits from growing cacao. Site observations and review of supporting documentation substantiated the benefits to biodiversity through actions to reduce the cutting of native forest vegetation for firewood. The VVB reviewed the Global Invasive Species Database (<http://www.iucngisd.org/gisd/>) to confirm neither of these species is listed as an invasive species.

The Verification Team determined justification has been provided in the MR for the use of these two non-native species for project-supported activities. The Verification Team determined through site interviews and observations and through review of supporting documentation the use of these two species has been justified and will not pose harm to the region's environment.

1.1.30 GMO Exclusion (B1.5)

The Verification Team reviewed Section 5.1.4 of the MR that states the Gola REDD project does not use any GMOs in the project activities, which is consistent with the statement in CCB PD Section B1.5 that the Gola REDD project will not use any GMOs in the project activities. The Verification Team evaluated the MR assertion during the site visit and through review of supporting documentation. Interviews with project staff and community members and review of supporting documentation substantiate trees used in restoration of degraded areas are derived from locally sourced, indigenous seed source. The Verification Team is reasonably assured that no GMOs were or will be used in project activities to generate GHG emissions reductions or removals. No source of GMOs was identified in the MR that would be used to generate GHG emissions reductions or removals.

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

The Verification Team reviewed Section 5.2.1 of the MR that provides justification for the project's determination that negative impacts on biodiversity outside of the project have not occurred and determined this conclusion is consistent with information presented in Section B2.1 of the CCB PD that significant offsite biodiversity impacts were unlikely. The Verification Team evaluated these assertions during the site visit through interviews and general observations, and through review of supporting documents. Site visit observations and interviews with project staff and community members substantiate the justification provided in Section 5.2.1. The verifiers did not identify any additional potential negative offsite impacts through site visit interviews and observations or through review of project documents or supporting documents. The Verification Team substantiated that precautionary mitigative measures were undertaken during the monitoring period, consisting of a study on cacao development on biodiversity compared to project baseline conditions, and engagement with project zone and offsite villages for activities that aim to foster support for biodiversity conservation including support for nature clubs and a youth volunteer program. As no negative offsite biodiversity impacts were identified by the Project Proponent for the monitoring period or observed during the site visit or identified through review of supporting documentation, the Verification Team determined the MR and PD took a precautionary approach to adequately identify potential negative offsite biodiversity impacts. The Verification Team also determined the Project Proponent implemented precautionary mitigation activities which including assessing potential negative offsite biodiversity impacts (cacao development impacts) and minimizing the potential for other impacts through educational conservation awareness programs.

1.1.32 Net Biodiversity Benefits (B2.3)

The Verification Team reviewed Section 5.2.2 of the MR for comparison of biodiversity impacts identified within the project zone for the verification period to any likely unmitigated negative impacts on biodiversity outside the project zone. Positive biodiversity impacts within the project zone were substantiated by the Verification Team through review of supporting documents, site visit interviews, and site visit observations. Site visit observations and interviews and review of supporting documentation substantiated the project has implemented management activities to protect forests and biodiversity found in the project area and project zone. No negative biodiversity impacts within the project zone were identified by the Verification Team. The Verification Team reviewed potential offsite negative biodiversity impacts and the precautionary mitigation activities

summarized in Section 4.6.6 of this verification report. No unmitigated offsite negative biodiversity impacts were identified by the Verification Team. The Verification Team determined the net biodiversity impacts of the project are positive for this verification period based on substantiation of positive biodiversity impacts for the project area and the absence of any unmitigated negative offsite biodiversity impacts.

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

The Verification Team undertook a review of the biodiversity monitoring results identified in Section 5.3.2 of the MR against the biodiversity variables identified for monitoring by the CCB PD; the Verification Team also reviewed the frequency and methods identified for monitoring and reporting on results. The Verification Team determined biodiversity indicators and HCVs related to biodiversity identified by the biodiversity monitoring plan in the validated CCB PD are appropriately addressed as biodiversity variables to be monitored and reported in the MR. The review determined monitoring results are provided for each of the indicators and in general conformance with collection methods, data sources, and frequency identified in the validated CCB PD. The Verification Team reviewed efforts by the project to monitor and protect the HCV landscape, habitats, and species identified within the project area and project zone. The Verification Team received a demonstration on the SMART system used by the rangers for patrolling and monitoring data. Supporting documentation and site observations substantiate the effectiveness of management activities to protect HCV landscape and habitats. Interviews with project staff and park rangers and supporting documentation including monitoring data and game camera images substantiate the effectiveness of measures to maintain or enhance HCV species within the project area and project zone. Based on review of documentation provided by the Project Proponent, demonstration of the SMART system during the site visit, and site visit interviews with project staff, park rangers, and community members, the Verification Team concludes the biodiversity monitoring was carried out and reported in accordance with the project's validated design.

1.1.34 Biodiversity Monitoring Plan Dissemination (B3.3)

The Verification Team reviewed the MR to evaluate actions reported as taken to disseminate the results of biodiversity monitoring during this verification period, and compared these actions against the actions to be taken as described in the validated CCB PD. The validated CCB PD states monitoring results will be placed on the project website (www.golarainforest.org) and disseminated to stakeholder groups via relevant meetings and forums.

The Verification Team noted the MR containing the results of the biodiversity monitoring for this verification period was posted on the Verra registry webpage for the project. The Project Proponent added the MR to the Gola Rainforest project website in accordance with the dissemination plan provided in the CCB PD. Site visit interviews with community leaders and members substantiated monitoring results have been shared in various ways including through meetings, workshops, road shows, and postings on information boards. The MR identifies other means used to disseminate information to other stakeholders, including through social media as well as peer-reviewed publications. Review of supplemental supporting documentation along with site visit interviews and observations substantiate the results of the biodiversity monitoring for this monitoring period were disseminated in accordance with the validated CCB PD.

Additional Project Implementation Information

No additional information on project implementation was provided in Section 6 of the MR. No actions required by Verification Team.

Additional Project Impact Information

No additional monitoring results were provided in Section 7 of the MR. No actions required by Verification Team.

VERIFICATION CONCLUSION

Subject to verification after site inspections and review of all project information, procedures, calculations, and supporting documentation, Aster Global Environmental Solutions, Inc., confirms this day of 2 November 2023 the Gola REDD Project is accurate, consistent, and complies with all VCS Version 4 criteria, CCB Second Edition criteria, the selected methodology (VM0007), and the validated PDs. Aster Global confirms that the Gola Rainforest Conservation LG (GRCLG) Gola REDD Project CCB & VCS Monitoring Report 2015 – 2018 (Version 3.1b, dated: 2 November 2023) has been implemented in accordance with the validated VCS and CCB PDs.

Aster Global confirms all verification activities - including objectives, scope and criteria, *reasonable* level of assurance, and PD implementation adherence to VCS Version 4 (and all associated updates applicable at the time of the original submittal of the CCB and VCS Verification Report), and CCB Project Design Standards (Second Edition), as documented in this report - are complete. Aster Global concludes without any qualifications or limiting conditions The Gola Rainforest Conservation LG (GRCLG) Gola REDD Project CCB & VCS Monitoring Report 2015 – 2018 (Version 3.1, dated: 2 November 2023) meets the requirements of VCS Version 4 (and all associated updates applicable at the time of the original submittal of the CCB and VCS Verification Report) and CCB Project Design Standards (Second Edition) for the verification period/reporting period (VCS/CCB: 01 January 2015 – 31 December 2018; 4 years). Aster Global concludes the project has resulted in net positive climate change adaptive capacity and resilience, community, and biodiversity during the verification period/reporting period (VCS/CCB: 01 January 2015 – 31 December 2018; 4 years), and the project is on track to achieve its stated climate change adaptive capacity and resilience, community, and biodiversity objectives. In addition, Aster Global asserts that the Project complies with the criteria for projects set out in the Second Edition of the CCB Standards to achieve Gold Level Distinction for Climate adaptation and Biodiversity. Aster Global's conclusion on the GHG statement is a positive opinion.

The GHG assertion provided by the Gola Rainforest Conservation LG and verified by Aster Global has resulted in the GHG emission reductions or removals of 2,108,857 tCO₂ equivalents (CO₂e) by the project during the verification period/reporting period (VCS and CCB: 01 January 2015 – 31 December 2018; 4 years). Based on the non-permanence risk assessment tool, which resulted in the 15% (411,360 t CO₂e) buffer withholding, this results in 1,697,497 t CO₂e of credits eligible for issuance as VCU's. The enhancement in Gola South for year 2012-2014 was included in this

verification period, which was not included in the first monitoring event. A total of 48 plots in Gola South was remeasured in 2018 and net carbon stocks from 2012 to 2018 were compared.

The GHG statement is the responsibility of the Project Proponent. The data and information supporting Aster Global’s GHG opinion are projected and historical in nature. Aster Global declares this opinion was conducted in accordance with ISO 14064-3). This opinion is based on VCS Non-Permanence Risk Report (v4, 19 September 2019).

Verification/monitoring period: From 01 January 2015 to 31 December 2018

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

Year	Baseline emissions or removals (tCO ₂ e)	Project emissions or removals (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Net GHG emission reductions or removals (tCO ₂ e) *
Year 2015	609,766	(36,939)	(159,750)	486,955
Year 2016	622,911	(48,642)	(158,829)	512,723
Year 2017	639,839	(59,287)	(157,934)	541,193
Year 2018	655,715	(69,303)	(157,032)	567,986
Total	2,528,230	(214,171)	(633,545)	2,108,857

*Note that values reported are gross of the 15% non-permanence risk buffer withholding.

SMM/MF/JPM/CJM/20089.00_GOLA REDD_VCS_CCB_Ver Preport_Final_V5_20231201.doc.
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APPENDIX A: DOCUMENTS LIST

Document Title	Received
Deed of Assignment.pdf	3/24/2016
Issuance Deed of Representation.pdf	3/24/2016
Registration Deed of Representation.pdf	3/24/2016
Joint Venture Agreement.pdf	3/24/2016
Services Agreement RSPB SIGNED_complete.pdf	4/4/2016
CLG Operations Manual FINAL.pdf	3/16/2018
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GRC_Consultations_meetings_sample.zip	11/1/2022
B00804805_Gola 53165t plus option_190701_GRC&CCSign.pdf	11/1/2022
ClimateCare_Gola TT 181220 1.pdf	11/1/2022
ClimateCare-Gola Trans 5_11_19 both signed.pdf	11/1/2022
ClimateCare_Gola TT 200210.pdf	11/1/2022
Nedbank 11kt Dec18.pdf	11/1/2022
Sale1kt_March19.pdf	11/1/2022
Gola Transaction signed .pdf	11/1/2022
Transaction form 3-Oct-18 17K SIGNED.pdf	11/1/2022
Transaction form GOLA 3-Oct-18 200K SIGNED signed.pdf	11/1/2022
Transaction Terms Amendment_ClimateCare_GRCLC_180329.pdf	11/1/2022
Transaction Terms Gola 80kt_200128_signed.pdf	11/1/2022
TT ClimateCare Gola 200303.pdf	11/1/2022
TT ClimateCare-Gola 200317.pdf	11/1/2022
TT_53,030t_Gola_210205 signed.pdf	11/1/2022
TT_6,042t+4.2kt option_301020 signed.pdf	11/1/2022
TT_B01117_10050t Gola_200715.pdf	11/1/2022
TT_B01162_20165t Gola_170720.pdf	11/1/2022
TT_B01239_3,265t Gola_041120_amended signed.pdf	11/1/2022

TT_B01367_11900t Gola_Mar 21_signed.pdf	11/1/2022
TT_B01370_12,906t Gola signed.pdf	11/1/2022
TT_B01390_46,686t Gola signed.pdf	11/1/2022
Sales account to March21.xlsx	11/1/2022
ClimateCare \$2m.pdf	11/1/2022
TT_B01633_25kt Gola.pdf	11/1/2022
TT_B01648_55kt Gola.pdf	11/1/2022
TT_B01741_30816t Fully Executed.pdf	11/1/2022
Nedbank 11kt Dec18.pdf	11/1/2022
Sale1kt_March19.pdf	11/1/2022
TT_B01648_55kt Gola.pdf	11/1/2022
TT_B01658_47kt Gola.pdf	11/1/2022
TT_B01658_47kt Gola.pdf	11/1/2022
TT_B01633_25kt Gola.pdf	11/1/2022
DISCE Meeting.docx	11/10/2022
MEETING_NOMO_STAKEHOLDERS_MM_190417.docx	11/10/2022
STAKEHOLDER MUNUTES NOMO17.docx	11/10/2022
AGENDA FOR CHIEFDOM SPEAKERS AND SECTION CHIEFS 2020.docx	11/10/2022
20089.00 RSPB_GolaREDD_Round 2 Findings_Response.xlsx	11/14/2022
RE_20089.00_Gola_VCS_Round_2_Findings	12/16/2022
Copy of 20089.00 RSPB_GolaREDD_Round 3 Findings_Final.xlsx	12/16/2022
GRC Risk Report_March_2022_Dec22Update.docx	12/16/2022
VCS_Project	
Description_1201_10Jan2021_draft_Dec21Update_updated16Dec2022.docx	12/16/2022
Monit_Report_1201_01Jan2015_to_31Dec2019_Draft_Update_Updated6Oct.docx	12/22/2022
Baseline_verificaton_2020_10142020_2ndV_corr_11292021_update6Oct2022.xlsx	1/6/2023
1201, Gola REDD Project, Second Exemption Letter, 08 December 2021.pdf	1/6/2023
CCB_V2_EXEMPTION_APPROVED_1201_10JAN2023.pdf	1/13/2023
CCB_V2_EXEMPTION_APPROVED_1201_12JAN2023.pdf	1/13/2023
CCB_V2_EXEMPTION_APPROVED_1201_10JAN2023.pdf	1/13/2023
GRC_1201_VCS_Project Description_2023.pdf	1/13/2023
GRC_1201_VCSCCB_MIR2_2015-2019.pdf	1/13/2023
GRC_1201_Risk Report_Jan23.pdf	1/13/2023
GRC_1201_Risk Report_Jan23.docx	1/13/2023
GRC_1201_VCS_Project Description_2023.docx	1/13/2023
GRC_1201_VCSCCB_MIR2_2015-2019.docx	1/15/2023
GRC_1201_VCSCCB_MIR2_2015-2019_v2.1.pdf	1/19/2023
GRC_1201_VCSCCB_MIR2_2015-2019_v2.1.docx	1/19/2023
Baseline_verificaton_2020_10142020_2ndV_corr_11292021_update6Oct2022_corrJan23.xlsx	1/19/2023
20089.00 RSPB_GolaREDD_Ver_Sampling Plan V2 20230115 .pdf	1/19/2023
GRC_1201_VCSCCB_MIR2_2015-2019_v2.2.docx	1/19/2023
GRC_1201_VCSCCB_MIR2_2015-2019_v2.2.pdf	1/19/2023

20089.00 RSPB_GolaREDD_Ver_Sampling Plan V2 20230115 Signed RD (002).pdf	1/19/2023
RE_Gola REDD Project (ID 1201) [CASE_8977]	1/30/2023
GRC_1201_VCS_Project Description_2023_v4.3.pdf	1/30/2023
GRC_1201_VCS_Project Description_2023_v4.3.docx	1/30/2023
RE_Gola REDD Project (ID 1201) [CASE_8977]	1/30/2023
RE_Gola REDD Project (ID 1201) [CASE_8977]	1/30/2023
GRC_1201_VCS_Project Description_2023_v4.1.docx	1/30/2023
GRC_1201_VCS_Project Description_2023_v4.1.pdf	1/30/2023
GRC_1201_VCSCCB_MIR2_2015-2019_v2.3.docx	1/30/2023
GRC_1201_VCSCCB_MIR2_2015-2019_v2.3.pdf	1/30/2023
GRC_1201_VCS_Project Description_2023_v4.2.pdf	1/30/2023
GRC_1201_VCS_Project Description_2023_v4.2.docx	1/30/2023
GRC_1201_VCSCCB_MIR2_2015-2019_v2.4.pdf	1/30/2023
Baseline_verificaton_2020_10142020_2ndV_corr_11292021_update6Oct2022_corrJan23_v2.xlsx	1/30/2023
20089.00 Doc list.xlsx	1/31/2023
Baseline_verificaton_2020_10142020_2ndV_corr_11292021_update6Oct2022_corrJan23_May5.xlsx	5/16/2023
GRC_1201_VCSCCB_MIR2_2015-2019_v2.5_WI_RSPB_WI.docx	5/16/2023
Baseline_verificaton_2020_10142020_2ndV_corr_11292021_update6Oct2022_corrJan23_May3_Jun07.xlsx	6/12/2023
Findings Addressed by WI_RSPB_WI_MB.docx	6/18/2023
GRC_1201_VCS_Project Description_2023_v4.3_WI_6_21.docx	6/27/2023
GRC_1201_VCSCCB_MIR2_2015-2019_v2.5_WI_RSPB_WI_6_21.docx	6/27/2023
Tatum-Hume et al_2013b_Carbon baseline synthesis report_15_7_14_final.docx	6/27/2023
GRC_1201_VCSCCB_MIR2_2015-2019_v2.5_WI_RSPB_WI_6_21_Aster Comments_WI.docx	8/16/2023
GRC_1201_VCS_Project Description_2023_v4.3_WI_6_21_Aster Comments_WI.docx	8/16/2023
Gola REDD_report2020.docx	8/16/2023
Baseline_verificaton_2020_10142020_2ndV_corr_11292021_update6Oct2022_corrJan23_May3_Jun18.xlsx	8/16/2023
GRC_1201_VCSCCB_MIR2_2015-2019_v2.4.docx	8/17/2023
Findings Addressed by WI_RSPB_WI.docx	8/17/2023
20089.00 RSPB_GolaREDD_Findings After Accuracy Review (1).xlsx	9/7/2023
Baseline_verificaton_2020_10142020_2ndV_corr_11292021_update6Oct2022_corrJan23_May3_Jun18_Aug18.xlsx	9/7/2023
GRC_1201_VCSCCB_MIR2_2015-2018_V3.docx	10/8/2023
Pillars table.docx	10/18/2023
20089.00 Gola REDD accuracy review findings_Final Response.docx	10/18/2023
Baseline_verificaton_2020_10142020_2ndV_corr_11292021_Oct16.xlsx	10/18/2023
GRC_1201_VCSCCB_MIR2_2015-2018_V3.1 Clean.docx	10/18/2023
GRC_1201_VCSCCB_MIR2_2015-2018_V3.1.docx	10/23/2023
Annex 1 Livelihoods 2015.docx	10/24/2023
GRC_1201_VCSCCB_MIR2_2015-2018_V3.1.docx	10/25/2023

Tourism and GRCC Income 2017 and 2018.xlsx	10/25/2023
CROP INTENSIFICATION ENDLINE SURVEY FINDINGS 2017.docx	10/25/2023
Tables 1.1 and 1.2. calculations_Oct23.xlsx	10/25/2023
TOURISM 2016.pdf	10/25/2023
GRC_1201_VCSCCB_MIR2_2015-2018_V3.1.docx	10/25/2023
20089.00 Gola REDD accuracy review findings_Final Response_AG finding 20231019_MB.docx	10/25/2023
2023-10-24a climate section	10/25/2023
2023-10-24b updated	10/25/2023
Tables 1.1 and 1.2. calculations.xlsx	10/25/2023
Aster Edits - GRC_1201_VCSCCB_MIR2_2015-2018_V3.1 (1).docx	10/25/2023
Baseline_verificaton_2020_10142020_2ndV_corr_11292021_Oct16.xlsx	10/25/2023
GRC_1201_VCSCCB_MIR2_2015-2018_V3.1a.docx	10/25/2023
20089.00 RSPB_GolaREDD_Findings After Accuracy Review_Final_AH.xlsx	10/27/2023
20231026 Aster Edits - GRC_1201_VCSCCB_MIR2_2015-2018_V3.1a.docx	10/27/2023
Baseline_verificaton_2020_10142020_2ndV_corr_11292021_Oct16a.xlsx	10/27/2023
Baseline_verificaton_2020_10142020_2ndV_corr_11292021_Oct16a_AH.xlsx	11/2/2023
GRC_1201_VCSCCB_MIR2_2015-2018_V3.1b_AH_2.pdf	11/2/2023
GRC_1201_VCSCCB_MIR2_2015-2018_V3.1b_AH_Tracked Changes2.docx	11/2/2023

APPENDIX B: VCS FINDINGS

Findings Number	1
VCS Standard VCS Version 4.0 Requirements Documents Document 17 January 2023, v4.4 (Section)	2.2 Principles
VCS Standard VCS Version 4.0 Requirements Documents Document 17 January 2023, v4.4 (Description)	Transparency Disclose sufficient and appropriate GHG-related information to allow intended users to make decisions with reasonable confidence.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	PDD
Aster Global Round 1 Findings	Throughout the review the audit team noted that the new, updated PDD repeatedly references the old PDD. This makes the new PDD difficult to follow as it does not contain all the relevant information.
Aster Global Round 1 NCR/CL/OFI	CL: Please ensure that all relevant information to the project is in the new PDD.
Round 1 Response from Project Proponent	PDD has been updated to reflect the changes requested. COMPLETE
Aster Global Round 2 Findings	The audit team confirmed the receipt of the updated PD: VCS_Project Description_1201_10Jan2021_draft_Dec21Update.docx. The updated contents are highlighted. <u>This item is closed.</u>
Findings Number	2

VCS Standard VCS Version 4.0 Requirements Document 17 January 2023, v4.4 (Section)	3.1 General Requirements
VCS Standard VCS Version 4.0 Requirements Document 17 January 2023, v4.4 (Description)	3.1.2 Projects shall apply methodologies eligible under the VCS Program. Methodologies shall be applied in full, including the full application of any tools or modules referred to by a methodology, noting the exception set out in Section 3.14.1. The list of methodologies and their validity periods is available on the Verra website.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	PD, MR, All project documentation
Aster Global Round 1 Findings	This project applies the VM0007 Methodology v1.5, which is the correct version. However, the audit team noted that there appear to be various modules throughout the PDD and MR that are incorrectly titled. For example, in Section 4.1 there is reference to the E-BB module and it is unclear to the audit team which module this corresponds to.
Aster Global Round 1 NCR/CL/OFI	CL: Please clarify in line with the findings.
Round 1 Response from Project Proponent	We recognise that the new methodology Module is called (E-BPB)not E-BB. the calculation remains the same in the new Module so nothing changed. We have now changed in PD. To do in MR.
Aster Global Round 2 Findings	The finding states "To DO in the MR". It is unclear if this was intended to be done at a future date. To close out the finding these items must be addressed now. The PD and the MR still refer to E-BB. In addition to E-BB, please update to the correct versions of the modules. Additionally, as this was just an example to show that the versions of some modules appear to be incorrect, the versions of all modules will need to be reviewed by the project and confirmed.
Aster Global Round 2 NCR/CL/OFI	CL: Please address in line with findings.
Round 2 Response	PD and MR reviewed and module names updated as needed; in track changes

from Project Proponent	
Aster Global Round 3 Findings	The audit team reviewed the PD and MR and confirmed that module names are updated. <u>The finding is addressed and closed.</u>

Findings Number	3
VCS Standard VCS Version 4.0 Requirements Documents Document 17 January 2023, v4.4 (Section)	3.1 General Requirements
VCS Standard VCS Version 4.0 Requirements Documents Document 17 January 2023, v4.4 (Description)	3.1.4 Projects and the implementation of project activities shall not lead to the violation of any applicable law, regardless of whether or not the law is enforced.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	PD Section 1.15 MR Section 2.4.6
Aster Global Round 1 Findings	<p>Section 1.15 of the PD describes the laws relevant to the project implementation and confirms that no laws are being broken. This will be confirmed throughout the validation and verification and during the site visit.</p> <p>The MR Section 2.4.6 describes law relevant to the project and demonstrates how the project is in compliance with all of them. The audit team reviewed the GRC Staff Handbook and it is unclear to the VVB how Section 6.6 is in compliance with the law described in row 7 of Annex.</p> <p>Additionally, the audit team noted that section 9.12 of the GRC Staff Handbook does not appear to be compliant with the law regarding "Entitlement to Paid Sick Leave"</p>
Aster Global Round 1 NCR/CL/OFI	CL: Please clarify in line with the findings.

<p>Round 1 Response from Project Proponent</p>	<p>1. Working Over time: These relate to: section 6.6, 6.7, 6.8 and 6.9 refer to staff working Extra Hours and are compliant with the law (the staff hand book was reviewed and approved by the Department of Labour). These sections state that GRCLG will compensate for Extra Hours principally through TOIL (see Section 6.8) rather than through Paid Overtime (see Section 6.9). Staff will only be compensated through Paid Overtime in exceptional circumstances. For example, overtime might be paid where TOIL cannot be taken due to important work commitments. Any Extra Hours for which TOIL (see Section 6.8) applies must be approved by your Superintendent, or in the case of Paid Overtime (see Section 6.9) by your Superintendent and the HOG, before they are undertaken. If you need to do Extra Hours you must apply to do so on the GRCLG Extra Hours Form. You must record on the form the work you are going to carry out as well as the date and have it approved before you work the Extra Hours. 6.9 Paid Overtime - Only GRCLG members of staff below the level of Supervisor are eligible for Paid Overtime. Row 7 of the Annex refers to travel and DSA.</p> <p>This HR Superintendent has confirmed with the Department of Labour that this policy is in compliance with Sierra Leone labour law.</p> <p>2. Sick Pay When you have been on the permanent staff of GRCLG for more than one (1) years continuous service, you will be eligible for Sick Pay. If you are absent for more than three (3) days you must produce a medical certificate signed by a recognised medical practitioner who is approved by GRCLG if you want to receive Sick Pay. If you are sick for less than three (3) days more than once in a four-week period, you will need to produce a medical certificate for the second time and any time after that within the four-week period that you are sick.</p> <p>All of the clauses under 9.12 have been checked with the Department of labour and confirmed to be compliant with Sierra Leone Labour law.</p>
<p>Aster Global Round 2 Findings</p>	<p>The audit team confirmed that the responses are adequately addressed in Annex 6 of the MR. <u>This item is closed.</u></p>

<p>Findings Number</p>	<p>4</p>
<p>VCS Standard VCS Version 4.0 Requirements Documents Document 17 January 2023, v4.4 (Section)</p>	<p>3.2 AFOLU-Specific Matters</p>

VCS Standard VCS Version 4.0 Requirements Document 17 January 2023, v4.4 (Description)	3.2.9 Where ARR, ALM, IFM or REDD project activities occur on wetlands, the project shall adhere to both the respective project category requirements and the WRC requirements, unless the expected emissions from the soil organic carbon pool or change in the soil organic carbon pool in the project scenario is deemed below <i>de minimis</i> or can be conservatively excluded as set out in the VCS Program document <i>VCS Methodology Requirements</i> , in which case the project shall not be subject to the WRC requirements.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	PD
Aster Global Round 1 Findings	It is unclear to the audit team how this requirement is met.
Aster Global Round 1 NCR/CL/OFI	CL: Please clarify in line with the finding.
Round 1 Response from Project Proponent	The same reference to Wetlands is in the new PD as with the old PD. See Section 3.2 Table 6. So not sure what the issue is? CLOSED Language added to convey that nothing has changed.
Aster Global Round 2 Findings	The audit team confirmed the additional documents provided regarding wetlands. <u>This item is closed.</u>

Findings Number	5
VCS Standard VCS Version 4.0 Requirements Document 17 January 2023, v4.4 (Section)	3.7 Ownership

<p>VCS Standard VCS Version 4.0 Requirement s Document 17 January 2023, v4.4 (Description)</p>	<p>Concept Project and jurisdictional proponents shall demonstrate that they have the legal right to control and operate project or program activities.</p> <p>Requirements 3.7.1 The project description shall be accompanied by one or more of the following types of evidence establishing project ownership accorded to the project proponent(s), or program ownership accorded to the jurisdictional proponent(s), as the case may be (see the VCS Program document Program Definitions for definitions of project ownership and program ownership). To aid the readability of this section, the term project ownership is used below, but should be substituted by the term program ownership, as appropriate:</p>
<p>Requirement Met (Y, N or Pending)</p>	<p>Y</p>
<p>Evidence Used to Assess (Location in PD/MR or Supporting Documents)</p>	<p>PDD and Associated Agreements</p>
<p>Aster Global Round 1 Findings</p>	<p>The audit team reviewed the PDD and understands that Gola Rainforest Conservation (the project proponent) has a joint venture agreement with the Government of Sierra Leone to develop a carbon project in the Gola Rainforest National Park. Additionally, the audit team understands that there is a deed of assignment of rights to all emissions reductions generated by the project. The audit team notes that these documents are shared with the audit team but do not appear to be the originals that are signed to and agreed to by all parties.</p>
<p>Aster Global Round 1 NCR/CL/OFI</p>	<p>CL: Please provide copies of all the signed agreements related to project ownership.</p>
<p>Round 1 Response from Project Proponent</p>	<p>Original Joint Venture and Deed of Assignment with signatures are saved in the documents. COMPLETE</p>
<p>Aster Global Round 2 Findings</p>	<p>The audit team confirmed that the stated documents were provided: "Deed of Assignment.pdf" and "Joint Venture Agreement.pdf" and confirms that the two documents suffice this requirement. <u>This item is closed.</u></p>
<p>Findings Number</p>	<p>5.1</p>
<p>VCS Standard VCS Version 4.0 Requirement s Document 17 January 2023, v4.4 (Section)</p>	

<p>VCS Standard VCS Version 4.0 Requirement s Document 17 January 2023, v4.4 (Description)</p>	<p>3.15.4 All GHG emission reductions and removals shall be converted to CO2e using 100-year global warming potential (GWP) values. For GHG emission reductions and removals occurring on or after 1 January 2021, all ex-ante estimates and ex-post calculations shall be converted to CO2e using GWP values from the IPCC Fifth Assessment Report (AR5). See Table 2 for the GWP values for methane and nitrous oxide established in AR5. For GHG emission reductions and removals occurring on or before 31 December 2020, all exante estimates and ex-post calculations may be converted to CO2e using either the GWP values from the IPCC Fourth Assessment Report (AR4) or those from AR5. Projects that complete validation on or before 31 July 2021 may use GWP values from AR4 for ex-ante emission reduction estimates, though such projects shall use GWP values from AR5 for ex-post calculations.</p>
<p>Requirement Met (Y, N or Pending)</p>	<p>Y</p>
<p>Evidence Used to Assess (Location in PD/MR or Supporting Documents)</p>	<p>PD, MR</p>
<p>Aster Global Round 1 Findings</p>	
<p>Aster Global Round 1 NCR/CL/OFI</p>	
<p>Round 1 Response from Project Proponent</p>	
<p>Aster Global Round 2 Findings</p>	<p>Updated GWPs must be used in line with the VCS Standard V4.3</p>
<p>Aster Global Round 2 NCR/CL/OFI</p>	<p>NCR: Please update all GWP values in line with the requirements of the VCS Standard V4.3</p>
<p>Round 2 Response from Project Proponent</p>	<p>Updated GWP to 28 for CH4 and 265 for N20, as per 2014 IPCC Synthesis report (AR5); https://www.ipcc.ch/site/assets/uploads/2018/05/SYR_AR5_FINAL_full_wcover.pdf</p>
<p>Aster Global Round 3 Findings</p>	<p>The audit team confirmed that values are updated in line with the requirements of the VCS Standard V4.3. <u>This item is closed.</u></p>
<p>Findings Number</p>	<p>6</p>

<p>VCS Standard VCS Version 4.0 Requirements Document 17 January 2023, v4.4 (Section)</p>	<p>3.15 Concept Monitoring The impacts of project activities on relevant emission sources, sinks and reservoirs shall be monitored in order to determine the net GHG benefit. Projects shall be monitored in accordance with the applied methodology(s).</p>
<p>VCS Standard VCS Version 4.0 Requirements Document 17 January 2023, v4.4 (Description)</p>	<p>3.15.4 A monitoring plan for the project that includes roles and responsibilities shall be established.</p>
<p>Requirement Met (Y, N or Pending)</p>	<p>Y</p>
<p>Evidence Used to Assess (Location in PD/MR or Supporting Documents)</p>	<p>PD Section 1.7, 5.3</p>
<p>Aster Global Round 1 Findings</p>	<p>The audit team reviewed the PD and MR. Section 5.3 of the PD states "The project activities that are described in section 1.11 will make up the management plan for the project. The Management Plan will be reviewed and where appropriate revised every 5 years. The implementation of the activities occurs through the development of Annual Operating plans." However, Section 1.11 does not seem to have a relevant management plan/monitoring plan.</p> <p>Section 5.3 also states that "Annual Operating Plans" are used; however, the audit team was unable to find these plans in the project files.</p> <p>Additionally, it appears that there is no text in the section titled "Organizational structure, responsibilities, and competencies".</p>
<p>Aster Global Round 1 NCR/CL/OFI</p>	<p>CL: Please clarify how Section 1.11 corresponds to a management plan or update the PD as necessary.</p> <p>CL: Please provide the Annual Operating Plans.</p> <p>CL: Please clarify in line with Finding 3.</p>

<p>Round 1 Response from Project Proponent</p>	<p>CL1 - Section 5.3. We mistakenly added information about overall project planning and monitoring, and did not focus the data and parameters as per 5.2. We have therefore deleted reference to the man plan here and made some relevant additions.</p> <p>CL2 - As per Q1 above.</p> <p>CL3 - Org structure, resp and comp. added.</p>
<p>Aster Global Round 2 Findings</p>	<p>CL1: The audit team confirmed that Section 5.3 was updated to remove irrelevant contents and made relevant additions. <u>This item is closed.</u></p> <p>CL2: The audit team noted that the "annual operating plans" is still present in Table XX. of Section 5.3 Monitoring Plan in "VCS_Project Description_1201_10Jan2021_draft_Dec21Update.docx". Please provide the Annual Operating Plans, or a brief description of the plan in "VCS_Project Description_1201_10Jan2021_draft_Dec21Update.docx".</p> <p>CL3: The audit team confirmed that "Organizational structure, responsibilities, and competencies" was added in Section 5.3 Monitoring Plan of "VCS_Project Description_1201_10Jan2021_draft_Dec21Update.docx". <u>This item is closed.</u></p>
<p>Aster Global Round 2 NCR/CL/OFI</p>	<p>CL2 - Please address as stated in the original finding.</p>
<p>Round 2 Response from Project Proponent</p>	<p>AOP in Finding 6 Supporting Doc Folder.</p>
<p>Aster Global Round 3 Findings</p>	<p>The audit team confirmed the receipt of Annual Operating Plans "GRC Annual Operating Plan.xlsx". The audit team confirmed that programs, specific activities, responsibilities & roles, and schedule which make up for the operating plans were appropriately addressed in the Annual Operating Plans. <u>This finding is closed.</u></p>

<p>Findings Number</p>	<p>6a</p>
<p>VCS Standard VCS Version 4.0 Requirements Documents Document 17 January 2023, v4.4 (Section)</p>	<p>3.17 Sustainable Development Contributions</p>

<p>VCS Standard VCS Version 4.0 Requirements Document 17 January 2023, v4.4 (Description)</p>	<p>3.17.2 Projects that complete a verification to the Climate, Community & Biodiversity (CCB) Program or the Sustainable Development Verified Impact Standard (SD VISta) Program at the same time as a VCS Program verification and report contributions to at least three SDGs in the CCB or SD VISta project documentation do not need to conduct a separate demonstration of conformance with the requirements set out in Section 3.17.1.</p>
<p>Requirement Met (Y, N or Pending)</p>	<p>Y</p>
<p>Evidence Used to Assess (Location in PD/MR or Supporting Documents)</p>	<p>VCS v4.4 (17 January 2023), PD, MR</p>
<p>Aster Global Round 1 Findings</p>	
<p>Aster Global Round 1 NCR/CL/OFI</p>	
<p>Round 1 Response from Project Proponent</p>	
<p>Aster Global Round 2 Findings</p>	
<p>Aster Global Round 2 NCR/CL/OFI</p>	
<p>Round 2 Response from Project Proponent</p>	
<p>Aster Global Round 3 Findings</p>	
<p>Aster Global Round 3 NCR/CL/OFI</p>	
<p>Round 3 Response from Project Proponent</p>	
<p>Aster Global Round 4 Findings</p>	<p>The project is completing a verification to the CCB Program at the same time as the VCS Program verification, however the VVB was unable to confirm that the project MR reports contributions to at least three SDGs in the CCB project documentation.</p>

Aster Global Round 4 NCR/CL/OFI	CL: Please clarify in line with the finding and update reporting documentation as necessary.
Round 4 Response from Project Proponent	Here is the again updated MIR (v2.2.) with the SDGs added in 2.1.10.
Aster Global Round 5 Findings	Confirmed three specific Sustainable Development Goals (SDG 2 Zero hunger; SDG 13 Take urgent action to combat climate change and its impacts; and SDG 15 Life on land) now identified in MR Section 2.1.10, along with summary of the project contributions. Supporting evidence for these previously reviewed during review of other indicators. <u>Item closed.</u>

Findings Number	7
VCS Standard VCS Version 4.0 Requirement s Document 17 January 2023, v4.4 (Section)	3.17 Methodology Deviations
VCS Standard VCS Version 4.0 Requirement s Document 17 January 2023, v4.4 (Description)	3.17.3 Methodology deviations shall be permitted at validation or verification and their consequences shall be reported in the validation or verification report, as applicable, and all subsequent verification reports. Methodology deviations are not considered to be precedent setting.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	PD Section 3.6
Aster Global Round 1 Findings	The audit team notes that a specific description in line with the VCS Standard is given in the MR. Additionally, in the PDD issued on 14 October 2015 there is a deviation related to plot measurements from 2006 being used. It is unclear if this methodology deviation is still being implemented.

<p>Aster Global Round 1 NCR/CL/OFI</p>	<p>CL: Please add language to the MR to appropriately describe the Methodology deviation in line with the VCS Standard.</p> <p>CL: Please clarify if the methodology deviation relating to plot measurements from 2006 is still being implemented. If this methodology deviation still impacts the project please add detail to both the MR and updated PD.</p>
<p>Round 1 Response from Project Proponent</p>	<p>CL 1: PD and MIR will be edited to note that this deviation is being extended</p> <p>CL2: We will request that this methodological deviation is extended. To add this to the PD and review in the MIR. Note: this is “conservative” because the biomass from 2006 will only have increased assuming not anthropogenic disturbance</p>
<p>Aster Global Round 2 Findings</p>	<p>CL1: The audit team confirmed in "2.2.2. Methodology Deviations, Monit_Report_1201_01Jan2015_to_31Dec2019_Draft_Update.docx" that the content relating to deviation is added. <u>This item is closed.</u></p> <p>CL2: The audit team confirms that the 2006 measurement is applied without any impact on the carbon quantification and acknowledges that it is a conservative approach. The Methodology Deviations of the VCS Standard v4.2 allows for a deviation from monitoring or measurement (3.18.1) and conservativeness of the quantification (3.18.2), thus <u>This item is closed.</u></p>

<p>Findings Number</p>	<p>8</p>
<p>VCS Standard VCS Version 4.0 Requirements Document 17 January 2023, v4.4 (Section)</p>	<p>3.20 Project Description Deviations</p>

<p>VCS Standard VCS Version 4.0 Requirement s Document 17 January 2023, v4.4 (Description)</p>	<p>3.20.2 (2) Where the deviation does not impact the applicability of the methodology, additionality or the appropriateness of the baseline scenario, and the project remains in compliance with the applied methodology, the deviation shall be described and justified in the monitoring report. This shall include a description of when the changes occurred and the reasons for the changes. The deviation shall also be described in all subsequent reports.</p> <p>Examples of such deviations include changes in the procedures for measurement and monitoring, or project design changes that do not have an impact on the applicability of the methodology, additionality or the appropriateness of the baseline scenario.</p> <p>(3) Project proponents may apply project description deviations for the purpose of switching to a different methodology, where permitted. Where a project switches to a new methodology or methodology version, the project description shall be updated accordingly. (4) A project may switch to a new version of the existing methodology and update its project description accordingly at any point during the crediting or baseline period.</p>
<p>Requirement Met (Y, N or Pending)</p>	<p>Y</p>
<p>Evidence Used to Assess (Location in PD/MR or Supporting Documents)</p>	<p>MR Section 2.2.4</p>
<p>Aster Global Round 1 Findings</p>	<p>Three PD Deviations are included in the MR; however, they are not appropriately described and justified in the MR in line with the VCS Standard.</p>
<p>Aster Global Round 1 NCR/CL/OFI</p>	<p>CL: Please appropriately describe and justify the MR Deviations in line with the VCS Standard.</p>
<p>Round 1 Response from Project Proponent</p>	<p>Sections 2.2.2, 2.2.3, and 2.2.4. have been updated in the MIR. We did:</p> <p>2.2.2. Copied the methodology deviation from the PD</p> <p>2.2.3. I am not sure what actually needs changing here.</p> <p>2.2.4. Have added more language, but ultimately I still refer to section 4.4. where we justify the Gola for Community benefits.</p> <p>https://verra.org/wp-content/uploads/2021/04/VCS-Standard_v4.1.pdf</p>

Aster Global Round 2 Findings	<p>The audit team confirmed that the languages were appropriately added to the MR.</p> <p>The Methodology Deviations of the VCS Standard v4.2 allows for a deviation from monitoring or measurement (3.18.1) and conservativeness of the quantification (3.18.2), thus <u>This item is closed.</u></p>
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Findings Number	9
VCS Standard VCS Version 4.0 Requirements Documents Document 17 January 2023, v4.4 (Section)	3.22 Participation under Other GHG Programs
VCS Standard VCS Version 4.0 Requirements Documents Document 17 January 2023, v4.4 (Description)	3.22.5 (2) The project shall prepare a non-permanence risk report in accordance with the VCS Program document <i>AFOLU Non-Permanence Risk Tool</i> and a validation/verification body shall undertake a full validation of same in accordance with the VCS Program rules. The non-permanence risk analysis shall be based upon the project as a whole, though the buffer withholding shall apply to the net change in carbon stocks for which credits are sought under the VCS Program.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	VCS Non-Perm Risk Tool
Aster Global Round 1 Findings	<p>The audit team confirms that the correct Non-Permanence Risk tool (v4) template is used; however, the audit team noted that the requirements of template that state "Document and substantiate the risk and/or mitigation for each internal risk factor. Include any relevant documentary evidence" and "Explain the significance and likelihood of the natural risk and any mitigation activities implemented (create a section for each natural risk). Where a risk is not relevant to the project, please write "Not applicable"." are not followed.</p> <p>Additionally, the audit team notes that the incorrect version of the Risk Report Calculation Tool is used.</p>
Aster Global Round 1 NCR/CL/OFI	CL: Please provide a updated the Non-Permanence Risk Report and the Risk Report Calculation tool.

Round 1 Response from Project Proponent	Full revised draft complete.
Aster Global Round 2 Findings	The audit team confirms that updated AFOLU Non-Permanence Risk Tool has been provided: "VCS-Risk-Tool-v4.0 GRC_March_2022.xls" and "GRC Risk Report_March_2022.docx". <u>This item is closed.</u>

Findings Number	Findings Number
VCS Standard VCS Version 4.0 Requirement s Document 17 January 2023, v4.4 (Section)	VCS AFOLU Non-Permanence Risk Tool, Version 4.0 19 September (Section)
VCS Standard VCS Version 4.0 Requirement s Document 17 January 2023, v4.4 (Description)	VCS AFOLU Non-Permanence Risk Tool, Version 4.0 19 September (Description)
Requirement Met (Y, N or Pending)	Requirement Met (Y, N or Pending)
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	Evidence Used to Assess (Location in PD/MR or Supporting Documents)
Aster Global Round 1 Findings	Aster Global Round 1 Findings
Aster Global Round 1 NCR/CL/OFI	Aster Global Round 1 NCR/CL/OFI
Round 1 Response from Project Proponent	Round 1 Response from Project Proponent
Aster Global Round 2 Findings	Aster Global Round 2 Findings
Aster Global Round 2 NCR/CL/OFI	Aster Global Round 2 NCR/CL/OFI

Round 2 Response from Project Proponent	Round 2 Response from Project Proponent
Aster Global Round 3 Findings	Aster Global Round 3 Findings
Aster Global Round 3 NCR/CL/OFI	Aster Global Round 3 NCR/CL/OFI

Findings Number	10
VCS AFOLU Non-Permanence Risk Tool, Version 4.0 19 September 2019 (Section)	
VCS AFOLU Non-Permanence Risk Tool, Version 4.0 19 September 2019 (Description)	New projects must use version 4 of the risk tool and risk reports
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	VCS-Non-Permanence-Risk-Report-Template-Short-Form-v4.0_GRCL2019_FINAL; VCS-Risk-Report-Calculation-Tool-v3.1_GRC2019_FINAL
Aster Global Round 1 Findings	The VCS Non-permanence Risk Report uses version 4, however the Risk Report Calculation Tool uses Version 3.1.
Aster Global Round 1 NCR/CL/OFI	CL: Please update the Risk Report Calculation Tool to template Version 4.
Round 1 Response from Project Proponent	Both tool and report have been updated.
Aster Global Round 2 Findings	The audit team confirmed that the Risk Report Calculation Tool has been updated to v4.0 "VCS-Risk-Tool-v4.0 GRC_March_2022.xls". <u>This item is closed.</u>

Aster Global Round 2 NCR/CL/OFI	
Round 2 Response from Project Proponent	
Aster Global Round 3 Findings	There is a slight mistake in the risk report "GRC Risk Report_March_2022_Oct22Update.docx" -> "1 INTERNAL RISK, This section was given an overall score of 2". Please update to the correct score.
Aster Global Round 3 NCR/CL/OFI	NCR: Please correct the risk score as stated in the findings.
Round 3 Response from Project Proponent	Corrected.
Aster Global Round 4 Findings	The VVB confirmed that the correct statement was included in the updated "1 INTERNAL RISK, GRC Risk Report_March_2022_Dec22Update.docx": This section was given an overall score of 7. The correct 15% of buffer is applied in the calculation. <u>This item is closed.</u>

Findings Number	11
VCS AFOLU Non-Permanence Risk Tool, Version 4.0 19 September 2019 (Section)	Table 1 Project Management (PM)
VCS AFOLU Non-Permanence Risk Tool, Version 4.0 19 September 2019 (Description)	f) Mitigation: Adaptive management plan in place.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	VCS-Non-Permanence-Risk-Report-Template-Short-Form-v4.0_GRCL2019_FINAL; VCS-Risk-Report-Calculation-Tool-v3.1_GRC2019_FINAL

<p>Aster Global Round 1 Findings</p>	<p>The audit team reviewed the "Government of Sierra Leone GOLA FOREST RESERVES Management Plan 2007-2012 the proposed Gola Forest National Park" and notes that the current management plan is 10 years out of date and no longer relevant. Currently, this mitigation credit cannot be claimed.</p> <p>Additionally, the submitted VCS Non Permanence Risk Report currently fails to "Document and substantiate the risk and/or mitigation for each internal risk factor. Include any relevant documentary evidence" as required by the template.</p>
<p>Aster Global Round 1 NCR/CL/OFI</p>	<p>CL: Please update the Non-permanence Risk Tool or provide verifiable evidence to claim this risk mitigation.</p> <p>CL: Please ensure that all risk score ratings are documented and substantiated for each risk factor and include any relevant documentary evidence as required by the VCS Non-Permanence Risk tool.</p>
<p>Round 1 Response from Project Proponent</p>	<p>Q1: Risk tool has been updated and more detailed explanation of adaptive management has been included. The most recent Management Plan is 2013-18 and a new one is currently being updated.</p> <p>Q2: As baove report and tool updated and documentary eavidence also provided.</p>
<p>Aster Global Round 2 Findings</p>	<p>Q1: The audit team confirmed that the Non-Permanence Risk Report was updated regarding the adaptive management plan based on the most recent version of GRNP Management Plan 2014-2018 "GRNP Management Plan 2014_18.doc". It is note that the monitoring report states "<i>Updated baseline assessment (see Project Document 2020) Management Plan update was drafted and is awaiting final comment and adoption.</i>" As this plan does not appear to be finalized, it is unclear how the mitigation credit can be claimed.</p> <p>Q2: The risk score rating is updated in the Risk Report Calculation Tool for the adaptive management plan reflecting the update of GRNP Management Plan 2014-2018. This finding is pending resolution of the item above.</p>
<p>Aster Global Round 2 NCR/CL/OFI</p>	<p>Q1: Please address finding the finding and adjust the risk score accordingly.</p> <p>Q2: Please address finding the finding and adjust the risk score accordingly.</p>
<p>Round 2 Response</p>	<p>AOP and Management plan to 2018 ready to sahre.</p>

from Project Proponent	
Aster Global Round 3 Findings	The audit team confirms the receipt of GOLA RAINFOREST NATIONAL PARK MANAGEMENT PLAN 2014 - 2018 "GRNP Management Plan 2014_18.doc" and confirmed that management goals "to meet the Verified Carbon Standard (VCS) and Climate, Community and Biodiversity Standard (CCB)." including socio-economic, ecological, and especially conservation of forest were clearly documented with the supporting status of the project area. While several "Management Actions" are still under review, the audit team understands that the Management Plan is updated on a regular basis, as stated in the Management Plan, "The effectiveness of management plan implementation will be monitored on an ongoing basis, with major annual reviews." and in particular, "those responsible for the implementation of actions" are clearly in place in the Management Plan. Therefore, the audit team concludes that the Management Plan appropriately addressed the requirements of the Adaptive management plan for the risk report. <u>This finding is closed.</u>

Findings Number	12
VCS AFOLU Non-Permanence Risk Tool, Version 4.0 19 September 2019 (Section)	Table 2 Financial Viability (FV)
VCS AFOLU Non-Permanence Risk Tool, Version 4.0 19 September 2019 (Description)	h) Project has secured 80% or more of funding needed to cover the total cash out before the project reaches breakeven
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	VCS-Non-Permanence-Risk-Report-Template-Short-Form-v4.0_GRCL2019_FINAL; VCS-Risk-Report-Calculation-Tool-v3.1_GRC2019_FINAL

<p>Aster Global Round 1 Findings</p>	<p>The audit team reviewed the the VCS Non-permanence Risk tool and the Project states "The project partners and staff successfully managed private and donor funds during early conservation work and in the development of the REDD project. Revenues from the sale of carbon credits have been slow to be realized but with the engagement of a professional Offset Retailer sales have progressed upwards with sales reaching \$45,000 in 2016, \$45,000 in 2017, \$457,000 in 2018 and \$394,000 in 2019 and over \$500,000 in 2020. This is still below the needed estimate of \$0.9m annually but we are confident this will continue to increase eventually to be sufficient to cover the majority of the costs of implementing the project. Should there be any excess revenues these will be held in 2 existing trust funds, one to be used to manage the GRNP beyond the lifetime of the project and the other to support protected Area management around the country. One of the project partners, the RSPB, has been providing bridging finance through its own resources or grant writing and management until carbon revenues are available resulting in a minimal financial viability risk to the project (financial analysis available to auditor)." Although it is unclear which "financial analysis" the Project is referring to as there are multiple analysis provided in the Financial analysis for audit 2013.xlsx workbook. Additionally, the audit team notes that there appear to be VCUs issued in the financial analysis that were never issued, as the project was not verified in 2017. Any financial demonstration provided to the audit team should accurately reflect what has actually occurred in the project including an accurate depiction of costs and revenues.</p> <p>The audit team was unable to locate verifiable evidence that the project has secured 80% or more of funding needed to cover the total cash out before the project reaches breakeven.</p>
<p>Aster Global Round 1 NCR/CL/OFI</p>	<p>CL: Please provide verifiable evidence to demonstrate that the current risk score is appropriate or update the risk risk rating taken.</p>
<p>Round 1 Response from Project Proponent</p>	<p>Risk report financial analysis updated across all sections and file set up with all supporting evidence.</p>
<p>Aster Global Round 2 Findings</p>	<p>The audit team confirmed the receipt of documents for financial statements and acknowledges that the response is sufficient to fully explain the findings. However, the audit team noted that the monetary unit is inconsistent in "1.2 Financial Viability, GRC Risk Report_March_2022.docx". Please re-check the monetary unit for the suggested sales amount. Also, please specify which files correspond to the statements in Section 1.2 Financial Viability.</p>
<p>Aster Global Round 2 NCR/CL/OFI</p>	<p>CL: Please address in line with findings.</p>

Round 2 Response from Project Proponent	Rsiks report and supporting documents folder updated and sent together with round 2 responses, Risk report updated with Correct figures, in GBP, section 1.2. Updated with clearer referecet to supporting docs.
Aster Global Round 3 Findings	The audit team confirmed the financial status of the project through the following documents "Sales account to March21.xlsx" & "GRC Audit 20-21.pdf" provided in "GRC Risk Report_March_2022_Oct22Update.docx" and confirms that the financial status of the project is stable through Transfers From Partners/Other Income Generated (GRC Audit 20-21.pdf) and sales of carbon credits (Sales account to March21.xlsx). The total income exceeds the total expense in year 2021 (GRC Audit 20-21.pdf), in addition, the project secured extra funding through the sales of carbon credits (Sales account to March21.xlsx). Therefore, it is reasonable to conclude that "Project has secured 80% or more of funding needed to cover the total cash out before the project reaches breakeven" and the audit team concludes that <u>this finding is closed</u> .

Findings Number	13
VCS AFOLU Non-Permanence Risk Tool, Version 4.0 19 September 2019 (Section)	Table 2 Financial Viability (FV)
VCS AFOLU Non-Permanence Risk Tool, Version 4.0 19 September 2019 (Description)	i) Mitigation: Project has available as callable financial resources at least 50% of total cash out before project reaches breakeven
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	VCS-Non-Permanence-Risk-Report-Template-Short-Form-v4.0_GRCL2019_FINAL; VCS-Risk-Report-Calculation-Tool-v3.1_GRC2019_FINAL
Aster Global Round 1 Findings	The audit team found no evidence to substantiate the claiming of this mitigation credit.

Aster Global Round 1 NCR/CL/OFI	CL: Please provide verifiable evidence to demonstrate that this mitigation is appropriate or update the risk rating taken.
Round 1 Response from Project Proponent	Risk report financial analysis updated across all sections and file set up with all supporting evidence.
Aster Global Round 2 Findings	The audit team confirmed the receipt of verifiable supporting evidences confirming callable financial resources for the project and the updated report reflecting these resources. <u>This item is closed.</u>

Findings Number	14
VCS AFOLU Non-Permanence Risk Tool, Version 4.0 19 September 2019 (Section)	Table 4 Project Longevity
VCS AFOLU Non-Permanence Risk Tool, Version 4.0 19 September 2019 (Description)	b) With legal agreement or requirement to continue the management practice = 30 - (project longevity/2)
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	VCS-Non-Permanence-Risk-Report-Template-Short-Form-v4.0_GRCL2019_FINAL; VCS-Risk-Report-Calculation-Tool-v3.1_GRC2019_FINAL
Aster Global Round 1 Findings	The audit team reviewed the VCS Non-Permanence Risk tool it states "A legal agreement is in place for the project proponent to manage the project area for the lifetime of the carbon project i.e. 30 years" The audit team found no evidence now a justification as to why the project longevity is equal to 50.
Aster Global Round 1 NCR/CL/OFI	CL; Please provide a clear justification for the currently selected project longevity and provide verifiable evidence to support this rating in line with section 2.2.4 of the VCS Non Permanence Risk Tool. If this is not possible, please update the calculation of project longevity and the risk score.

Round 1 Response from Project Proponent	Corrected. The Carbon project is 30 yrs, ending 2042 but we claim 100 yrs. The project is contributing to Gola Rainforest National Parks protection. Natiaonal Park status (and proposed World Heritage Status) backed by the financing mechisnims described give us condidence in the evidence provided to make the 100 year claim.
Aster Global Round 2 Findings	The risk tool, section 2.2.4.1 states " <i>Project longevity is the number of years beginning from the project start date that project activities will be maintained, which may be longer than the project crediting period where projects can demonstrate that activities that maintain carbon stocks on which GHG credits have previously been issued will continue beyond the project crediting period</i> ". While the project states that their contribution to the Gola Rainforest National Parks Protection qualifies them for the 100 year claim, the 2.2.4.5 states that there must be a " <i>Legal agreement or requirement to continue the management practice refers to any legally enforceable agreement or requirement, such as a conservation easement or protected area law that would require the continuation of the management practice that sequesters carbon or avoids emissions for the entire project longevity</i> ". To confirm the 100 year longevity, please direct us to the specific language in the legal agreement with the National Park which requires the continuation of the management practice.
Aster Global Round 2 NCR/CL/OFI	CL: Please address in line with findings.
Round 2 Response from Project Proponent	Rsiks tool and risk report both updated to 50 year longevity and supporting justification. This has altered the risk score to a buffer of 15% (fro intial 10%)
Aster Global Round 3 Findings	The audit team confirmed the language in the Joint Venture Agreement (Page 6, Joint Venture Agreement.pdf) that the project is effective for 30 years, which is in line with the statement in "GRC Risk Report_March_2022_Oct22Update.docx" and agrees that the project will be continued beyond 30 years, as the project area is designated as a National Park governed by the National Protected Area Authority ensuring the operation and management of "National Protected Areas in line with conservation policies and law (NPAA Act Part III, 12 (2)(j, l,p) beyond the lifetime of the Gola REDD project." In addition, the audit team agrees with the claim that the project longevity of 50 years is appropriate but conservative and confirms that the supporting materials (GRNP Proclamation.pdf, NPAA.pdf, Wildlife Conservation Act.pdf, etc.) sufficiently address the claim. <u>This finding is closed.</u>

Findings Number	15
VCS AFOLU Non-Permanence Risk Tool, Version 4.0 19 September	Table 6 Land Tenure

2019 (Section)	
VCS AFOLU Non-Permanence Risk Tool, Version 4.0 19 September 2019 (Description)	g) Mitigation: Where disputes over land tenure, ownership or access/use rights exist, documented evidence is provided that projects have implemented activities to resolve the disputes or clarify overlapping claims
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	VCS-Non-Permanence-Risk-Report-Template-Short-Form-v4.0_GRCL2019_FINAL; VCS-Risk-Report-Calculation-Tool-v3.1_GRC2019_FINAL
Aster Global Round 1 Findings	The audit found no evidence to support this mitigation.
Aster Global Round 1 NCR/CL/OFI	CL: Please provide verifiable evidence to support this mitigation claim or update the mitigation credit claimed.
Round 1 Response from Project Proponent	Evidence comes through the Complaints system of the project and a log oc complaints is in the Annex 3 of the MIR. Should the auditor wish to see the specifics of these claims then they would need to request information on a specific request and the project would then be able to provide the documentation.
Aster Global Round 2 Findings	The audit team confirmed that the Annex 3 of the MIR sufficiently provides verifiable evidence to support that the project has implemented activities to resolve the disputes or clarify overlapping claims. <u>This item is closed.</u>
Aster Global Round 2 NCR/CL/OFI	
Round 2 Response from Project Proponent	Changed baseline verification excel file, PD, MR
Findings Number	16

VCS AFOLU Non-Permanence Risk Tool, Version 4.0 19 September 2019 (Section)	Table 7 Community Engagement
VCS AFOLU Non-Permanence Risk Tool, Version 4.0 19 September 2019 (Description)	a) Less than 50 percent of households living within the project area who are reliant on the project area, have been consulted
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	VCS-Non-Permanence-Risk-Report-Template-Short-Form-v4.0_GRCL2019_FINAL; VCS-Risk-Report-Calculation-Tool-v3.1_GRC2019_FINAL
Aster Global Round 1 Findings	The audit team was unable to find verifiable evidence to support the claim in the Section 2.2 of the VCS Non-Permanence Risk tool.
Aster Global Round 1 NCR/CL/OFI	CL: Please provide verifiable evidence to support this risk score.
Round 1 Response from Project Proponent	The Risk report has been updated to reflect in the specific section in the MIR where this information can be found. However to check the evidence of these would require the compilation of extensive documentation and would have been better checked through the full audit .
Aster Global Round 2 Findings	The audit team confirms that the relevant contents in the Risk report and the MIR sufficiently provides verifiable evidence to support this item. <u>This item is closed.</u>

Findings Number	17
VCS AFOLU Non-Permanence Risk Tool, Version 4.0 19 September 2019 (Section)	Table 7 Community Engagement

VCS AFOLU Non-Permanence Risk Tool, Version 4.0 19 September 2019 (Description)	b) Less than 20 percent of households living within 20 km of the project boundary outside the project area, and who are reliant on the project area, have been consulted
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	VCS-Non-Permanence-Risk-Report-Template-Short-Form-v4.0_GRCL2019_FINAL; VCS-Risk-Report-Calculation-Tool-v3.1_GRC2019_FINAL
Aster Global Round 1 Findings	The audit team was unable to find verifiable evidence to support the claim in the Section 2.2 of the VCS Non-Permanence Risk tool.
Aster Global Round 1 NCR/CL/OFI	CL: Please provide verifiable evidence to support this risk score.
Round 1 Response from Project Proponent	as above.
Aster Global Round 2 Findings	The audit team confirms that the relevant contents in the Risk report and the MIR sufficiently provides verifiable evidence to support this item. <u>This item is closed.</u>

Findings Number	18
VCS AFOLU Non-Permanence Risk Tool, Version 4.0 19 September 2019 (Section)	Table 8 Political Risk
VCS AFOLU Non-Permanence Risk Tool, Version 4.0 19 September 2019 (Description)	b) Governance score of -0.79 to less than -0.32

Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	VCS-Non-Permanence-Risk-Report-Template-Short-Form-v4.0_GRCL2019_FINAL; VCS-Risk-Report-Calculation-Tool-v3.1_GRC2019_FINAL
Aster Global Round 1 Findings	The audit team calculated a average governance score for Sierra Leone of -0.66, which is in the same risk category as the governance score of -0.68 calculated by the project proponent. Please ensure that the risk score is calculated and reported correctly.
Aster Global Round 1 NCR/CL/OFI	CL: Please ensure that the risk score is calculated and reported correctly.
Round 1 Response from Project Proponent	CLOSED: Updated, but there is a slight discrepance to our figures and audit findings. This does not impact on the risk rating. Our source is annexed to the Risk report to back up our figures. https://info.worldbank.org/governance/wgi/Home/Reports
Aster Global Round 2 Findings	The risk score is deemed appropriate as it does not impact the score rating. Refer to "Annex 1 Governance Risk Data, GRC Risk Report_March_2022.docx". <u>This item is closed.</u>

Findings Number	19
VCS AFOLU Non-Permanence Risk Tool, Version 4.0 19 September 2019 (Section)	Table 8 Political Risk
VCS AFOLU Non-Permanence Risk Tool, Version 4.0 19 September 2019 (Description)	f) Mitigation: Country is implementing REDD+ Readiness or other activities, as set out in this Section 2.3.3.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in	VCS-Non-Permanence-Risk-Report-Template-Short-Form-v4.0_GRCL2019_FINAL; VCS-Risk-Report-Calculation-Tool-v3.1_GRC2019_FINAL

PD/MR or Supporting Documents)	
Aster Global Round 1 Findings	Although this mitigation is claimed there is no justification or explanation in the Risk score about how this is determined.
Aster Global Round 1 NCR/CL/OFI	CL: Please provide verifiable evidence and a relevant justification to support claiming of this mitigation.
Round 1 Response from Project Proponent	CLOSED: We no longer claim this mitigation and have edited accordingly.
Aster Global Round 2 Findings	The score is updated to 0 to reflect the project proponent's claim that country is not implementing REDD+ Readiness or other activities. <u>This item is closed.</u>

Findings Number	20
VCS AFOLU Non-Permanence Risk Tool, Version 4.0 19 September 2019 (Section)	Table 10 Natural Risks
VCS AFOLU Non-Permanence Risk Tool, Version 4.0 19 September 2019 (Description)	a) Fire (F)
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	VCS-Non-Permanence-Risk-Report-Template-Short-Form-v4.0_GRCL2019_FINAL; VCS-Risk-Report-Calculation-Tool-v3.1_GRC2019_FINAL; Appendix 6 - Natural Risks analysis for the Gola

<p>Aster Global Round 1 Findings</p>	<p>Section 3.1 of the NPRT states "Analysis of natural risks including fire, extreme weather, pests and disease and geological activity revealed that the project zone is under very low risk from natural disasters". However, the audit team notes that this section is for significance and not risk.</p> <p>Additionally, Section 3.2 of the NPRT states "Low risk", it is unclear what to the audit team which likelihood rating this is equivalent to.</p> <p>Furthermore the VCS Non-Permanence Risk Report template states "Explain the significance and likelihood of the natural risk and any mitigation activities implemented (create a section for each natural risk). Where a risk is not relevant to the project, please write "Not applicable". This is language required by the risk tool.</p>
<p>Aster Global Round 1 NCR/CL/OFI</p>	<p>CL: Please update the VCS Non Permanence Risk Report for all natural risks in line with the requirements in the template and the VCS Non Permanence Risk Tool.</p>
<p>Round 1 Response from Project Proponent</p>	<p>CLOSED: This has been updated and revised.</p>
<p>Aster Global Round 2 Findings</p>	<p>The audit team confirmed that the Risk Report Calculation Tool "VCS-Risk-Tool-v4.0 GRC_March_2022.xls" was updated in line with the updates from the Non-Permanence Risk Report "GRC Risk Report_March_2022.docx". The audit team also independently checked through a verified resource that fire risk is low. <u>This item is closed.</u></p>

<p>Findings Number</p>	<p>21</p>
<p>VCS AFOLU Non-Permanence Risk Tool, Version 4.0 19 September 2019 (Section)</p>	<p>Table 10 Natural Risks</p>
<p>VCS AFOLU Non-Permanence Risk Tool, Version 4.0 19 September 2019 (Description)</p>	<p>b) Pest and Disease Outbreaks (PD)</p>
<p>Requirement Met (Y, N or Pending)</p>	<p>Y</p>

Evidence Used to Assess (Location in PD/MR or Supporting Documents)	VCS-Non-Permanence-Risk-Report-Template-Short-Form-v4.0_GRCL2019_FINAL; VCS-Risk-Report-Calculation-Tool-v3.1_GRC2019_FINAL; Appendix 6 - Natural Risks analysis for the Gola
Aster Global Round 1 Findings	The project appears to have taken the mitigation credit for pest and disease outbreaks; however, no evidence has been provided to support this mitigation.
Aster Global Round 1 NCR/CL/OFI	CL: Please provide verifiable evidence to support this mitigation score.
Round 1 Response from Project Proponent	CLOSED: This has been updated and revised.
Aster Global Round 2 Findings	The relevant content has been updated in the Non-Permanence Risk Report "GRC Risk Report_March_2022.docx", and based on the statements included, the audit team agrees that this risk is low. <u>This item is closed.</u>

Findings Number	22
VCS AFOLU Non-Permanence Risk Tool, Version 4.0 19 September 2019 (Section)	Table 10 Natural Risks
VCS AFOLU Non-Permanence Risk Tool, Version 4.0 19 September 2019 (Description)	c) Extreme Weather (W)
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	VCS-Non-Permanence-Risk-Report-Template-Short-Form-v4.0_GRCL2019_FINAL; VCS-Risk-Report-Calculation-Tool-v3.1_GRC2019_FINAL; Appendix 6 - Natural Risks analysis for the Gola

Aster Global Round 1 Findings	The project appears to have taken the mitigation credit for extreme weather; however, no evidence has been provided to support this mitigation.
Aster Global Round 1 NCR/CL/OFI	CL: Please provide verifiable evidence to support this mitigation score.
Round 1 Response from Project Proponent	CLOSED: This has been updated and revised.
Aster Global Round 2 Findings	The relevant content has been updated in the Non-Permanence Risk Report "GRC Risk Report_March_2022.docx", and based on the statements included, the audit team agrees that this risk is low. <u>This item is closed.</u>

Findings Number	23
VCS AFOLU Non-Permanence Risk Tool, Version 4.0 19 September 2019 (Section)	Table 10 Natural Risks
VCS AFOLU Non-Permanence Risk Tool, Version 4.0 19 September 2019 (Description)	d) Geological Risk (G)
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	VCS-Non-Permanence-Risk-Report-Template-Short-Form-v4.0_GRCL2019_FINAL; VCS-Risk-Report-Calculation-Tool-v3.1_GRC2019_FINAL; Appendix 6 - Natural Risks analysis for the Gola
Aster Global Round 1 Findings	The project appears to have taken the mitigation credit for geological risk; however, no evidence has been provided to support this mitigation.
Aster Global Round 1 NCR/CL/OFI	CL: Please provide verifiable evidence to support this mitigation score.
Round 1 Response from Project Proponent	CLOSED: This has been updated and revised.

Aster Global Round 2 Findings	The relevant content has been updated in the Non-Permanence Risk Report "GRC Risk Report_March_2022.docx" with the appropriate reference. The audit team also independently checked through an internet resource < https://earthquakes.zone/sierra-leone > that tectonic activity is rare in the region. In addition, based on the research from Google Earth imagery, the audit team agrees that the occurrence of landslide is low. <u>This item is closed.</u>
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Findings Number	23.1
VCS Methodology VM0007 Version 1.5, 9 March 2015 REDD+ Methodology Framework (REDD-MF) Sectoral Scope 14 (Section)	
VCS Methodology VM0007 Version 1.5, 9 March 2015 REDD+ Methodology Framework (REDD-MF) Sectoral Scope 14 (Description)	The total net greenhouse gas emissions reductions of the REDD project activity are calculated using Equations on pages 24-25.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	Baseline_verification_2020_10142020_2ndV_corr_11292021/Calculation of A BSL def in RRD , Monit_Report_1201_01Jan2015_to_31Dec2019_Draft_Update
Aster Global Round 1 Findings	
Aster Global Round 1 NCR/CL/OFI	
Round 1 Response	

from Project Proponent	
Aster Global Round 2 Findings	Correct equation is applied. However, the calculation is based on the old value from Baseline_verificaton_2020_10142020/Calculation of A BSL def in RRD "Cell Z20". The audit team noted that the value has been updated in "Baseline_verificaton_2020_10142020_2ndV_corr_11292021/Calculation of A BSL def in RRD" Cell Z20.
Aster Global Round 2 NCR/CL/OFI	NCR: 1. Please use updated value and make necessary calculation corrections in all tabs to follow as required. 2. Please update the table in the MR as required.
Round 2 Response from Project Proponent	Duplicate comment Question to Auditor
Aster Global Round 3 Findings	Apologies about the confusion. While issuing the round 2 findings, the VVB referred to Z20 instead of Y20. The findings from the equations in 31.1 and 31.2, however, feed the numbers for the equations here, therefore this finding has also been addressed together with 31.1 and 31.2. <u>This item is closed.</u>

Findings Number	23.2
VCS Standard VCS Version 4.0 Requirements Document 17 January 2023, v4.4 (Section)	
VCS Standard VCS Version 4.0 Requirements Document 17 January 2023, v4.4 (Description)	For REDD projects, the calculation of the net change in carbon stocks applied in this methodology includes an adjustment for emissions from fossil fuel combustion and direct N2O emissions and excludes emissions from biomass burning. Besides other GHG fluxes, biomass burning involves a carbon stock change. The procedure, therefore, provides a conservative (larger) estimate of the buffer withholding.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	Baseline_verificaton_2020_10142020_2ndV_corr_11292021/Calculation of A BSL def in RRD , Monit_Report_1201_01Jan2015_to_31Dec2019_Draft_Update

Aster Global Round 1 Findings	
Aster Global Round 1 NCR/CL/OFI	
Round 1 Response from Project Proponent	
Aster Global Round 2 Findings	Correct equation is applied. However, the calculation is based on the old value from Baseline_verificaton_2020_10142020/Calculation of A BSL def in RRD "Cell Z20". The audit team noted that the value has been updated in "Baseline_verificaton_2020_10142020_2ndV_corr_11292021/Calculation of A BSL def in RRD "Cell Z20."
Aster Global Round 2 NCR/CL/OFI	NCR: 1. Please use updated value and make necessary calculation corrections in all tabs to follow as required. 2. Please update the table in the MR as required.
Round 2 Response from Project Proponent	Duplicate comment Question to Auditor
Aster Global Round 3 Findings	Apologies about the confusion. While issuing the round 2 findings, the VVB referred to Z20 instead of Y20. The findings from the equations in 31.1 and 31.2, however, feed the numbers for the equations here, therefore this finding has also been addressed together with 31.1 and 31.2. <u>This item is closed.</u>

Findings Number	24
VCS Standard VCS Version 4.0 Requirements Documents Document 17 January 2023, v4.4 (Section)	
VCS Standard VCS Version 4.0 Requirements Documents Document 17 January 2023, v4.4 (Description)	General Calculation Clarification Questions for "Baseline_verificaton_2020_10142020.xlsx"
Requirement Met (Y, N or Pending)	Y

<p>Evidence Used to Assess (Location in PD/MR or Supporting Documents)</p>	<p>Baseline_verificaton_2020_10142020.xlsx</p>
<p>Aster Global Round 1 Findings</p>	<ol style="list-style-type: none"> 1. Please correct Cells R21/S21/R22/S22 in "Enhancement, Baseline_verificaton_2020_10142020.xlsx", or please ignore if these are reported nowhere. 2. What are the Red & Orange Rows, for example, Row 1407 & Row 3450:3457, in "Forest_North_Strata, Baseline_verificaton_2020_10142020.xlsx"? 3. Please clarify how Cell M18 is calculated in "Post_Deforestation_Strata, Baseline_verificaton_2020_10142020.xlsx". 4. There is a difference in the calculation between "BSL Report, Baseline_verificaton_2020_10142020.xlsx" and "MON Report 2015_2018, Baseline_verificaton_2020_10142020.xlsx", for example Cell AE7 and Cell M5 in "BSL Report, Baseline_verificaton_2020_10142020.xlsx" and "MON Report 2015_2018, Baseline_verificaton_2020_10142020.xlsx", respectively although same code is applied. Cell AE7 looks like the correct calculation. Please check. 5. Please check the calculation for Cell C29 "SUMIF(\$B\$3:\$G\$22,\$B\$3,D3:D22)" in "Basline Land cover RRD 2018, Baseline_verificaton_2020_10142020.xlsx". 6. Please clarify 0.333 in Cells R5/AC5/AM5/AO:AV5 in "MON Report 2015_2018, Baseline_verificaton_2020_10142020.xlsx". 7. Coding for Cells BS5:7 is different from Cells BS13:17 in "MON Report 2015_2018, Baseline_verificaton_2020_10142020.xlsx". Please clarify. 8. Why are Cells AZ5:7 negative in "MON Report 2015_2018, Baseline_verificaton_2020_10142020.xlsx"? Please clarify. 9. Why does Cell H22 in "Forest_South_Strata, Baseline_verificaton_2020_10142020.xlsx" differ from Cell K4 in "Enhancement, Baseline_verificaton_2020_10142020.xlsx"? 10. In "Census_merge_tree_carbon_2018_2, Census_merge_tree_carbon_2018_2012.csv", please clarify the plot areas applied for the following trees: T030400_16838 / T030800_1678 / T071600_498 / T081200_742 / T081600_781 / T100400_806 / T100600_814 / T111400_2722 / T112000_16724 / T170600_1998 / T180800_16571 / T180800_16584 / T180800_16570 / T180800_16571 / T180800_16569. Are these trees divided by Column X, or have other area values been applied? For "T030400_16838 / T030800_1678 / T071600_498 / T081200_742 / T081600_781 / T100400_806 / T100600_814 / T111400_2722 / T112000_16724 / T170600_1998", it is clear that "agc_ha_2018" for these trees are divided by Column X but "bgc_ha_2018" is not divided by Column X. Additionally, for T100200_788, please clarify why "bgc_ha_2018" was only calculated. There is no calculation of "agc_ha_2018" for T100200_788.
<p>Aster Global Round 1 NCR/CL/OFI</p>	<p>CL: Please address in line with findings.</p>

<p>Round 1 Response from Project Proponent</p>	<p>1. I have edited the calculation.</p> <p>2. This was part of a QAQC exercise in 2015/16. There were trees identified as >53cm DBH and the Chave eq. does not work well at >53cm (this was apparent in the tree height results). During a field check we identified some trees >53, but also some complications with buttresses. We therefore decided to take a conservative approach and cap any tree >53cm at 53cm. This was previously approved by RA in the first field audit</p> <p>3. M18 is calculated using Excel's "Analysis ToolPak." This is a statistical tool is used for many of the descriptive statistics done in the workbook. https://www.excel-easy.com/examples/descriptive-statistics.html</p> <p>4. Thanks, you are right. I have corrected. The reason for this was the equation in the "MON" tab used an area in hectares with decimal places. The Area in "BSL" takes it directly from the "1st Baseline" tab. The BSL tab is accurate. This has been corrected in cells M6,7 and 8 in the tab "MON Report 2015_2018" Note. This may have very small impact on previous Verification</p> <p>5. Thanks, you are right. The formula used cell B3 in the second "sum" as the lookup instead of B4 (i.e. summed for all PAs not all Buffer). This changes the area in the BUFF-RRD from 6,850 to 6,305 a difference of 545ha. Note: this may change the final GHG by a very small amount.</p> <p>6. Sorry for not explaining. It was explained in the first PD. The reason was that the Gola Project started on August 1st 2012 and therefore only included 4 months of 2012 (0.333 of a year). However the remote sensing does not differentiate for that fraction of a year. Therefore, to be extremely conservative we took only that fraction of the emission for 2012.</p> <p>7. For this second Verification I tried to improve the process of calculation to better match and flow with the Methodology. Rows 5:7 were all done back in 2015 for the first Verification and I did not want to change anything there since it had already gone through audit. Rows 13:17 were don for this Verification. In the case of column BS, total leakage, as calculated in the Methodology, should be calculated by $\Delta\text{CLK-ASU-LB}$ (column BH) + $\Delta\text{CLK-ASU-LB}$ (Column BO). This is clearly followed in column 13:17 and is a more elegant process in the overall calculation. In column 5:7 it is the same results, but the source cells don't follow the Methodology by taking the results from column AM (Δt CO2e).</p> <p>8. This is similar to point 7 in that I was trying to improve the process of the calculations and be more in line with the process described in the Methodology. In the last audit negative numbers denoted an emission reduction. It helped contrast between emissions, and the reduction in emissions numbers (columns AC:AD); but this was always confusing as it is not obvious or typical carbon projects or scientific notation. However, I did not want to change the cells from the previous audit. Therefore, I made a simple adjustment that is more in line with the Methodology in rows 13:17.</p> <p>9. That is a good catch. This is an error that comes from a few sources and RSPB will need to fix this. I will provide a description of the error and a possible solution. Error: The tab "Forest_South_Strata" is the same forest data analyzed under "Enhancements." "Forest_South_Strata" went through an audit in 2015 and in that audit we capped DBH at 53cm because Chave eq. does not work well at >53cm (see comment under question #2). In the re-analysis of the forest strata south this DBH cap was not maintained. However there is a second discrepancy. In the original analysis in the tab "Forest_South_Strata" there is a plot (T190800) that is excluded from analysis done on the "Enhancements" tab. This combinations of errors results in a mean AG forest carbon of 578 (original forest south tab) to 581 (new forest south tab). Solution: I think we should replace the result in "Enhancements" cell L4 with the original results from "Forest_South_Strata." This will ensure that the baseline carbon stocks in Gola South are consistent with those numbers audited in 2015, and is more conservative.</p> <p>10. TBD</p>
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Mike to review and share. Jan 22

<p>Aster Global Round 2 Findings</p>	<p>1. Since there is no uncertainty deduction, this calculation is deemed appropriate. <u>This item is closed.</u></p> <p>2. The audit team acknowledges that the response is sufficient to fully explain the findings. <u>This item is closed.</u></p> <p>3. The audit team acknowledges that the response is sufficient to fully explain the findings. <u>This item is closed.</u></p> <p>4. The audit team confirmed the update of the coding and the calculation for both values. Both values now results in the same values. <u>This item is closed.</u></p> <p>5. The audit team confirmed the update of the coding and the correct calculation. <u>This item is closed.</u></p> <p>6. The audit team acknowledges that the response is sufficient to fully explain the findings. <u>This item is closed.</u></p> <p>7. The audit team confirmed that the coding applied yielded the same result. <u>This item is closed.</u></p> <p>8. The audit team acknowledges that the response is sufficient to fully explain the findings. <u>This item is closed.</u></p> <p>9. The audit team acknowledges that the response is sufficient to fully explain the findings. <u>This item is closed.</u></p> <p>10. TBD</p>
<p>Aster Global Round 2 NCR/CL/OFI</p>	<p>CL: Please address the finding No.10 in the next round.</p>

<p>Round 2 Response from Project Proponent</p>	<p>See findings response 14 in supporting documents. Also to note:</p> <p>An error arose at the data collection / entry stage, whereby large trees were mistakenly allocated to the smaller subplot. Therefore, if the 2018 subplot for a tree was different from the subplot in the 2012 census, the 2012 subplot was allocated to the tree instead. In every case, a larger tree had been allocated to the smaller subplot, and this was corrected at the analysis stage.</p> <p>The plot_area_correction_plotsarea_ha was allocated to each tree through a merge operation according to plot_radius_id.</p> <p>Tree level heights were estimated from DBH as per the allometric equations (see email chain below). The maximum tree height allowed was 53 m, in the same manner as in 2012. Thus any trees taller than 53 m were set to 53 m. Wood densities were allocated using mean from 2012 or using the BIOMASS package, as described elsewhere in this or the parallel email chain.</p> <p>Tree level above ground carbon (agc) and below ground carbon (bgc) was then calculated as per the equations below, resulting in values in kg per m2. To be really clear bgc was calculated simply as agc * 0.24 (i.e. below ground biomass was assumed to be a constant 24% of above ground biomass).</p> <p>Trees with anomalously large agc changes were corrected so that dbh_2018 was set to dbh_2012 (i.e. no growth, which is the most conservative approach). There is a small error, I believe though in that the bgc was not corrected for the anomalously large trees. But I am pretty sure it would have a v minor effect. I have now corrected and recomputed the scripts and files just in case (all attached).</p> <p>To arrive at tCO2 / ha, we work through the following:</p> <ul style="list-style-type: none"> - Convert to tonnes per m2 [i.e. kg/m2 to t/m2]: by dividing by 1000 - Convert to tonnes per ha [i.e. t/m2 to t/ha]: multiply by number of plots per ha (the column plot_area_correction_plotsarea_ha): 10,000 [number of m2 per ha] / plot area [in m2] - Convert to tonnes CO2 per ha [i.e. tC/ha to tCO2/ha]: multiply by 44/12 [the ration of the molar masses of CO2 to C]
<p>Aster Global Round 3 Findings</p>	<p>The audit team confirmed the calculations for "AGCO2_2018_2012_221020.csv", "BGCO2_2018_2012_221020.csv", "Census_merge_plot_carbon_2018_2012_221020.csv", and "Census_merge_tree_carbon_2018_2012_221020.csv" were all correct in line with the response. <u>This finding is closed.</u></p>

<p>Findings Number</p>	<p>25</p>
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<p>VCS MODULE VMD0001 REDD METHODOL OGICAL MODULE: ESTIMATIO N OF CARBON STOCKS IN THE ABOVE- AND BELOW GROUND BIOMASS IN LIVE TREE AND NON- TREE POOLS (CP- AB) Version 1.1 11 October 2013 Sectoral Scope 14 (Section)</p>	<p>5 PROCEDURES</p>
<p>VCS MODULE VMD0001 REDD METHODOL OGICAL MODULE: ESTIMATIO N OF CARBON STOCKS IN THE ABOVE- AND BELOW GROUND BIOMASS IN LIVE TREE AND NON- TREE POOLS (CP- AB) Version 1.1 11 October 2013 Sectoral Scope 14 (Description)</p>	<p>Above- and belowground biomass stock estimates are valid in the baseline (i.e. treated as constant) for 10 years, after which they must be re-estimated from new field measurements. For each stratum, where the re-measured estimate is within the 90% confidence interval of the t=0 estimate, the t=0 stock estimate takes precedence and is re-employed, and where the re-measured estimate is outside (i.e. greater than or less than) the 90% confidence interval of the t=0 estimate, the new stock estimate takes precedence and is used for the subsequent period.</p>

Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	Enhancement, Baseline_verification_2020_10142020.xlsx
Aster Global Round 1 Findings	<p>The audit team notes that initial carbon stock measurements were conducted in 2006 for both strata. It is unclear to the audit team how this requirement is satisfied for the Gola North strata.</p> <p>Stocks re-measured for strata South in 2018; however, the audit team was unable to find a demonstration of whether or not the re-measured estimate fell within the 90% confidence interval of the t=0 stock estimate.</p>
Aster Global Round 1 NCR/CL/OFI	<p>CL: Please clarify how this criteria is satisfied for the plots measured in the Gola North Stratum.</p> <p>CL: Please provide a demonstration that satisfies this requirement.</p>
Round 1 Response from Project Proponent	<p>For Gola North the project will request a methodological deviation to continue to use the original carbon stock measurements from 2006. We believe this is a conservative estimate of actual forest carbon (i.e. under estimating the actual carbon stocks for Gola North) because there have been no environmental or ecological changes that would impact forest growth, and the Project's forestry teams have not identified any anthropogenic disturbance that would affect the overall forest biomass. Therefore, it is more likely the forest has grown and accumulated carbon stocks than lost carbon stocks, which is the case in Gola South. The reason Gola North has not been re-measured is this area is extremely remote and hard to access which makes regular monitoring challenging for the project.</p> <p>The results from the re-measurements in Gola South will be provided with 90% Confidence Intervals</p>
Aster Global Round 2 Findings	<p>CL1: The audit team confirms that the 2006 measurement is applied without any impact on the carbon quantification and acknowledges that it is a conservative approach. This approach meets the requirements of VCS Standard v4.2 Methodology Deviations regarding measurement (3.18.1) and conservatism (3.18.2), thus the audit team concludes that <u>This item is closed.</u></p> <p>CL2: The uncertainty was provided in 95% confidence level but since the uncertainty is less than 15%, this is deemed appropriate. <u>This item is closed.</u></p>
Findings Number	26

<p>Approved VCS Module VMD0004 Version 1.0 REDD Methodological Module: Estimation of stocks in the soil organic carbon pool (CP-S) Sectoral Scope 14 (Section)</p>	<p>II. PROCEDURES</p>
<p>Approved VCS Module VMD0004 Version 1.0 REDD Methodological Module: Estimation of stocks in the soil organic carbon pool (CP-S) Sectoral Scope 14 (Description)</p>	<p>Soil organic carbon stock estimates are valid in the baseline (i.e. treated as constant) for 10 years, after which they must be re-estimated from new field measurements. For each strata, where the re-measured estimate is within the 90% confidence interval of the t=0 estimate, the t=0 stock estimate takes precedence and is re-employed, and where the re-measured estimate is outside (i.e. greater than or less than) the 90% confidence interval of the t=0 estimate, the new stock estimate takes precedence and is used for the subsequent period.</p>
<p>Requirement Met (Y, N or Pending)</p>	<p>Y</p>
<p>Evidence Used to Assess (Location in PD/MR or Supporting Documents)</p>	<p>Soil Carbon, Baseline_verification_2020_10142020.xlsx / MONIT_REP_1201_01Jan2015_to_31Dec2019_Draft.pdf</p>
<p>Aster Global Round 1 Findings</p>	<p>It is unclear to the audit team when measurements of the SOC pool occurred.</p>
<p>Aster Global Round 1 NCR/CL/OFI</p>	<p>CL: Please clarify in line with the finding.</p>
<p>Round 1 Response from Project Proponent</p>	<p>The project will request a methodological deviation to continue to use the original soil carbon stocks. Again we believe this is conservative as soil carbon in the project area has no reason, ecologically or anthropogenic to have decreases. Therefore, soil carbon will only have increased over time.</p>

Aster Global Round 2 Findings	The audit team acknowledges that continue to use the original soil carbon stocks is conservative, which does not impact over-accounting of carbon. This approach meets the requirements of VCS Standard v4.2 Methodology Deviations regarding measurement (3.18.1) and conservatism (3.18.2), thus the audit team concludes that <u>This item is closed.</u>
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Findings Number	27
Approved VCS Module VMD0005, Version 1.1 (20 November 2012), REDD Methodological Module: Estimation of carbon stocks in the long-term wood products pool (CP-W), Sectoral Scope 14 (Section)	3 APPLICABILITY CONDITIONS
Approved VCS Module VMD0005, Version 1.1 (20 November 2012), REDD Methodological Module: Estimation of carbon stocks in the long-term wood products pool (CP-W), Sectoral Scope 14 (Description)	This module is applicable to all cases where wood is harvested for conversion to wood products for commercial markets, for all forest types and age classes.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	VCS_Project Description_1201_10Jan2021_draft.pdf

<p>Aster Global Round 1 Findings</p>	<p>The PDD states " Harvested wood products are included in the project. Commercial harvesting in the project area is unknown (although it occurred historically in the 1980s in Gola South) and unanticipated in the baseline scenario. However, given that local people use some long term wood products when forest is converted to farmbrush the project does include this pool. (See Section 3.1.2.4)"</p>
<p>Aster Global Round 1 NCR/CL/OFI</p>	<p>CL: Considering harvested wood products are not used for commercial markets it is unclear to the audit team why this pool is included.</p>
<p>Round 1 Response from Project Proponent</p>	<p>This was done to be accurate and conservative for the "long-term" wood products. We would ask that it remain as such so that it is consistent with GRNP previous reporting. We have 2 options: 1) We add it to the methodology deviation section and say: In the original carbon stock assessment for Gola wood products were conservatively included in the with-project scenario. This is described in the original PD "Harvested wood products are included in the project. Commercial harvesting in the project area is unknown (although it occurred historically in the 1980s in Gola South) and unanticipated in the baseline scenario. However, given that local people use some long term wood products when forest is converted to farmbrush the project does include this pool." Although this is not required because wood products are not used for commercial markets, as stated in in VM0007 "This module is applicable to all cases where wood is harvested for conversion to wood products for commercial markets, for all forest types and age classes," The project requests it continue to be used to be consistent with the original project reporting and because it is a more conservative estimate of with-project carbon emissions. 2) We remove wood products from the calc.</p>
<p>Aster Global Round 2 Findings</p>	<p>The Methodology Deviations of VCS Standard v4.2 only allows a deviation from monitoring or measurement (3.18.1) and conservativeness of the quantification (3.18.2), thus wood products pool shall be excluded as they are not for commercial markets.</p>
<p>Aster Global Round 2 NCR/CL/OFI</p>	<p>NCR: Please address the finding (exclude wood products from the quantification).</p>
<p>Round 2 Response from Project Proponent</p>	<p>Calculations updated to exclude wood products; Table 27 in PD deleted</p>
<p>Aster Global Round 3 Findings</p>	<p>The audit team confirmed that wood products is excluded in the updated workbook and that Table 27 has been removed from PD. <u>This item is closed.</u></p>

<p>Findings Number</p>	<p>28</p>
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<p>VCS Standard VCS Version 4.0 Requirements Document 17 January 2023, v4.4 (Section)</p>	<p>Option 2: Commercial inventory estimation</p>
<p>VCS Standard VCS Version 4.0 Requirements Document 17 January 2023, v4.4 (Description)</p>	<p>Step 4: Calculate the amount of wood products entering the pool at the time of deforestation (CWP_i, calculated in C-WP) that is expected to be emitted over a 100-year timeframe using <u>equation 6 on page 8</u></p>
<p>Requirement Met (Y, N or Pending)</p>	<p>Y</p>
<p>Evidence Used to Assess (Location in PD/MR or Supporting Documents)</p>	<p>Wood Products, Baseline_verification_2020_10142020.xlsx</p>
<p>Aster Global Round 1 Findings</p>	<p>1. In "Wood Products, Baseline_verification_2020_10142020.xlsx", Cells B40 & C40 look like Eq.6 of step 4 has been applied and they are applied into "BSL Report" tab but it seems that the correct Eq.6 has not been applied. They are just carbon remaining in wood products not emissions. Please review Eq.6 and confirm that the correct Eq.6 has been applied in Step 4, or please provide the justification for using the equations applied in Cells B40 & C40. 2. What's the purpose of Cells B43 & C43 in "Wood Products, Baseline_verification_2020_10142020.xlsx"?</p>
<p>Aster Global Round 1 NCR/CL/OFI</p>	<p>CL: Please address in line with findings.</p>

<p>Round 1 Response from Project Proponent</p>	<p>In "Wood Products, Baseline_verificaton_2020_10142020.xlsx", Cells B40 & C40 look like Eq.6 of step 4 has been applied and they are applied into "BSL Report" tab but it seems that the correct Eq.6 has not been applied. They are just carbon remaining in wood products not emissions. Mike: I don't see the error – however it is a long series of equations so I may be missing it? All the equations are based on mean AB CO2e (cells B8 and C8). Therefore, I think this is CO2 not carbon. I think the equations follow correctly from there. Please review Eq.6 and confirm that the correct Eq.6 has been applied in Step 4, or please provide the justification for using the equations applied in Cells B40 & C40. Mike: I Believe it is correct: The equation follows as: 1) The fraction of sawn wood (B33&C33) from the total mean stock of extracted biomass carbon (B32&C32) in t CO2e - biomass going to sawnwood à Multiplies that by wood waste fraction (WW), SLFs and OFs from sawn wood fractions (1-B10,B12,B13) 2) The fraction of wood panels (B34&C34) from the total mean stock of extracted biomass carbon (B32&C32) in t CO2e - biomass going to wood panels à Multiplies that by wood waste fraction (WW), SLFs and OFs from wood panels fractions (1-B10,B16,B17) 3) The fraction of wood other (B35&C35) from the total mean stock of extracted biomass carbon (B32&C32) in t CO2e - biomass going to other à Multiplies that by wood waste fraction (WW), SLFs and OFs from wood other (1-B10,B20,B21) 4) The fraction of paper (B36&C36) from the total mean stock of extracted biomass carbon (B32&C32) in t CO2e - biomass going to other à Multiplies that by wood waste fraction (WW), SLFs and OFs from paper (1-B10,B24,B25)</p> <p>2. What's the purpose of Cells B43 & C43 in "Wood Products, Baseline_verificaton_2020_10142020.xlsx"? Mike: You are right, there is no need. Deleted</p>
<p>Aster Global Round 2 Findings</p>	<p>The audit team confirmed the equations in the methodology and noted that the audit team's findings were mistake. The equations were correctly applied. There was confusion regarding the unit. The audit team apologizes for any confusion. This item is closed.</p>

<p>Findings Number</p>	<p>29</p>
<p>VCS Module VMD0007 BL-UP v3.2 (Section)</p>	<p>1.1.1.1 Reference region for projecting rate of deforestation (RRD)</p>

<p>VCS Module VMD0007 Estimation of baseline carbon stock changes and greenhouse gas emissions from unplanned deforestation and unplanned wetland degradation (BL-UP) Version 3.2 Sectoral Scope 14</p>	<p>a. The main agent(s) of deforestation in the RRD at the start of the historical reference period must be the same as those expected to cause deforestation in the project area during the project term. 6 Such determination can be accomplished by:</p>
<p>Requirement Met (Y, N or Pending)</p>	<p>Y</p>
<p>Evidence Used to Assess (Location in PD/MR or Supporting Documents)</p>	<p>Geospatial files / VCS_Project Description_1201_10Jan2021_draft.pdf</p>
<p>Aster Global Round 1 Findings</p>	<p>The PD states "An assessment of the drivers of deforestation in the Gola REDD Project Area and Leakage Belt showed no indication that there were any substantive changes in those drivers or in the associated risk factors that were determined to be driving those agents of deforestation." However, the audit team was unable to find evidence to support this statement.</p>
<p>Aster Global Round 1 NCR/CL/OFI</p>	<p>CL: Please provide verifiable evidence to support the statement from the PD referenced in the finding.</p>
<p>Round 1 Response from Project Proponent</p>	<p>No reassessment of the drivers of deforestation were undertake other then desk based reviews of government documentation. None of the evidence of feedback from project staff suggests also thet these drivers have changed in the project area, That latest National Biodiversity Strategy and ACtion Plan (NBSAP 2017) update - maintains that ther has been a slow and steady declinde in biodiveristy since the colonial times and that Agriculture remains tme key driver of deforeastations. https://www.cbd.int/doc/world/sl/sl-nbsap-v2-en.pdf</p>

Aster Global Round 2 Findings	The audit team acknowledges that the response is sufficient to fully explain the findings. The audit team also confirmed the response is in line with the provided document through the following sentences: "Sierra Leone's biodiversity has gone through a period of slow, but steady decline since the colonial era, although the situation is not unique to the country" and "The archaic method of agriculture is the main cause of the loss large tracts of forest in the country,". <u>This item is closed.</u>
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Findings Number	30
VCS Module VMD0007 BL-UP v3.2 (Section)	1.1.2 Project Area
VCS Module VMD0007 Estimation of baseline carbon stock changes and greenhouse gas emissions from unplanned deforestation and unplanned wetland degradation (BL-UP) Version 3.2 Sectoral Scope 14	The project area itself shall be 100% forested at time zero.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	Geospatial files / VCS_Project Description_1201_10Jan2021_draft.pdf
Aster Global Round 1 Findings	The PDD states "The current land cover show that this under this baseline renewal the GRNP Project Area boundaries as of 2018 is 68,340ha2" however the audit team was unable to confirm this value. Additionally, the audit team reviewed the AreaAnalysis_LC2020.xlsx and it is unclear to the audit team how the values in this workbook are derived.

Aster Global Round 1 NCR/CL/OFI	CL: Please clearly state how this number is calculated. CL: Please clearly described how the values in the AreaAnalysis_LC2020.xlsx workbook are derived and provide all files necessary to recreate this calculation.
Round 1 Response from Project Proponent	Done. See the file: AreaAnalysis_LC2020.xlsx in submission to follow.
Aster Global Round 2 Findings	The audit team reviewed additional files provided in "Gola REDD GIS analysis" and confirmed 2018 forest area .

Findings Number	30.1
VCS Module VMD0007 BL-UP v3.2 (Section)	2.1.1 Collection of appropriate data sources
VCS Module VMD0007 Estimation of baseline carbon stock changes and greenhouse gas emissions from unplanned deforestation and unplanned wetland degradation (BL-UP) Version 3.2 Sectoral Scope 14	<ul style="list-style-type: none"> Collect medium resolution remotely sensed spatial data¹¹ (30m x 30m resolution or less, such as Landsat, Resourcesat-1 or Spot sensor data) for three points in time of no less than 3 years apart covering no more than 12 years (with the first point in time being no more than 2 years from the project start date). Three time points over a maximum of 12 years must be included, however, additional points either within or beyond the 12 year period may be added to enhance the deforestation analysis.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	VCS_Project Description_1201_10Jan2021_draft_Dec21Update, Gola REDD GIS analysis - full detail, Geospatial data check
Aster Global Round 1 Findings	

Aster Global Round 1 NCR/CL/OFI	
Round 1 Response from Project Proponent	
Aster Global Round 2 Findings	<p>The acquisition date of Landsat scene "LC08_L1TP_201054_20181222_20181227_01_T1" in Table 16 of PDD is incorrectly reported. See corresponding Scene ID or Table 2 in "Gola REDD GIS analysis - full detail" document for reference.</p> <p>Two Sentinel-1 scenes are not reported in Table 16 of PDD. See Table 2 in "Gola REDD GIS analysis - full detail" document for reference.</p> <p>An incorrect statement pertaining to scenes year and table number is found in the PDD (Section 4.1.3) which says "Fortunately cloud free Landsat 8 scenes were found for both scenes for January 2015 (Figure 11 Table 14)."</p>
Aster Global Round 2 NCR/CL/OFI	NCR: Please address in line with the findings and make necessary corrections in the PDD.
Round 2 Response from Project Proponent	<p>Acquisition date of landsat scene "LC08_L1TP_201054_20181222_20181227_01_T1" changed from 22nd January 2019 to 22nd December 2018</p> <p>Two Sentinel-1 scenes were added in Table 16 of PDD. S1A_IW_GRDH_1SDV_20190111T185942_20190111T190007_025434_02D15E_40 B6 and S1A_IW_GRDH_1SDV_20190111T190007_20190111T190032_025434_02D15E_90 8C</p> <p>Statement "Fortunately cloud free Landsat 8 scenes were found for both scenes for January 2015 (Figure 11 Table 14)." has been updated to "Fortunately cloud free Landsat 8 scenes were found for both scenes for January 2019 (Figure 11 Table 14)."</p>
Aster Global Round 3 Findings	None of the findings issued are addressed in the PDD.
Aster Global Round 3 NCR/CL/OFI	NCR: Please address the findings issued in the previous round and be sure to provide the revised PDD.
Round 3 Response from Project Proponent	Changes made to section 4.1.3.
Aster Global Round 4 Findings	<p>The VVB confirmed that the changes are made in the updated PDD section 4.1.3. appropriately.</p> <p><u>Finding addressed and closed.</u></p>

Findings Number	31
VCS Module VMD0007 BL-UP v3.2 (Section)	2.1.4. Map accuracy assessment
VCS Module VMD0007 Estimation of baseline carbon stock changes and greenhouse gas emissions from unplanned deforestation and unplanned wetland degradation (BL-UP) Version 3.2 Sectoral Scope 14	The minimum map accuracy shall be 90% for both the “forest” class and the “non-forest” class.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	VCS_Project Description_1201_10Jan2021_draft.pdf
Aster Global Round 1 Findings	The audit team selected a random sample of 100 of the accuracy assessment points and performed an accuracy assessment analysis. The audit team found numerous errors in the accuracy assessment classification. For example, Point 23, 24, 48 were wrongly classified as non-forest but appear to be forest. However, the audit team realizes that we do not have the image that was used for accuracy assessment.
Aster Global Round 1 NCR/CL/OFI	CL: Please ensure that the accuracy assesment classification is accurate. CL: Please provide the imagery used for the accuracy assessment.
Round 1 Response from Project Proponent	See GIS analysis document called ‘Gola REDD GIS analysis – full detail’)

Aster Global Round 2 Findings	The audit team reviewed additional documents provided in "Gola REDD GIS analysis" and also conducted an independent accuracy assessment to confirm the criteria. The requirement of minimum map accuracy of 90% is satisfied. This item is addressed.
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Findings Number	31.1
VCS Module VMD0007 BL-UP v3.2 (Section)	STEP 2.2 Estimation of the annual areas of unplanned baseline deforestation in the RRD
VCS Module VMD0007 Estimation of baseline carbon stock changes and greenhouse gas emissions from unplanned deforestation and unplanned wetland degradation (BL-UP) Version 3.2 Sectoral Scope 14	Equation 3
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	Baseline_verificaton_2020_10142020_2ndV_corr_11292021.Xlsx, VCS_Project Description_1201_10Jan2021_draft_Dec21Update
Aster Global Round 1 Findings	
Aster Global Round 1 NCR/CL/OFI	
Round 1 Response from Project Proponent	

Aster Global Round 2 Findings	Equation 3 is correctly applied and BUFF-RRD area has been updated using the correct equation in "Baseline_verificaton_2020_10142020_2ndV_corr_11292021.Xlsx/Calculation of A BSL def in RRD". However, the audit team noted that values are not updated in the PDD.
Aster Global Round 2 NCR/CL/OFI	NCR: Please upate the table in the PDD with correct values.
Round 2 Response from Project Proponent	Table updated
Aster Global Round 3 Findings	The VVB confirmed that the table in the PDD has been updated with the correct values. <u>This item is addressed and closed.</u>

Findings Number	31.2
VCS Module VMD0007 BL-UP v3.2 (Section)	STEP 2.3 Estimation of annual areas of unplanned baseline deforestation in the project area
VCS Module VMD0007 Estimation of baseline carbon stock changes and greenhouse gas emissions from unplanned deforestation and unplanned wetland degredation (BL-UP) Version 3.2 Sectoral Scope 14	Equation 4
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	Baseline_verificaton_2020_10142020_2ndV_corr_11292021.Xlsx, VCS_Project Description_1201_10Jan2021_draft_Dec21Update, Monit_Report_1201_01Jan2015_to_31Dec2019_Draft_Update

Aster Global Round 1 Findings	
Aster Global Round 1 NCR/CL/OFI	
Round 1 Response from Project Proponent	
Aster Global Round 2 Findings	Equation 4 is correctly applied and BUFF-RRD area has been updated using the correct equation in "Baseline_verificaton_2020_10142020_2ndV_corr_11292021.Xlsx/Calculation of A BSL def in RRD". However, the VVB noted that the corrected value of "ABSL,RR,unplanned,t" in BUFF-RRD has not been updated in "Baseline_verificaton_2020_10142020_2ndV_corr_11292021.Xlsx/2nd Basline Exante Results" and in rest of the GHG quantifications to follow.
Aster Global Round 2 NCR/CL/OFI	NCR 1. Please update the calculation in the workbook with the correct values and make necessary corrections in rest of the GHG quantifications to follow. 2. Please upate the table in the PDD and MR with correct values.
Round 2 Response from Project Proponent	workbook and tables updated
Aster Global Round 3 Findings	The VVB confirmed that the table in the PDD has been updated with the correct values. <u>This item is addressed and closed.</u>

Findings Number	31.3
VCS Module VMD0007 BL-UP v3.2 (Section)	3.1.2 Preparation of spatial datasets
VCS Module VMD0007 Estimation of baseline carbon stock changes and greenhouse gas emissions from unplanned deforestation and unplanned	4. Actual land tenure and management: private land, public land, protected land, logging concession, etc.

wetland degradation (BL-UP) Version 3.2 Sectoral Scope 14	
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	VCS_Project Description_1201_10Jan2021_draft_Dec21Update
Aster Global Round 1 Findings	
Aster Global Round 1 NCR/CL/OFI	
Round 1 Response from Project Proponent	
Aster Global Round 2 Findings	The VVB noted that factors related to "Acutal land tenure and management" has not been included in the deforestation risk analysis. As per the methodology, it is one of the factors required to be considered as the saptial dataset for risk analysis.
Aster Global Round 2 NCR/CL/OFI	CL: Please clarify in line with the findings and make necessary corrections as required.
Round 2 Response from Project Proponent	Response: Land tenure in Sierra Leone is customary law, so only land tenure boundaries are village boundaries (aka Chiefdoms). Village boundaries were included as a factor in GEOMOD. [Note to RSPB, Robert O'Sullivan provided a report on customary law to RSPB.] Text added to 4.1.10- ."In Sierra Leone, which has customary law, the village boundaries represent the actual land tenure and management as stipulated in the methodology . "
Aster Global Round 3 Findings	The VVB reviewed the response and additional text in the updated PDD and determined that the findings have been addressed. <u>This item is closed.</u>
Findings Number	31.4

VCS Module VMD0007 BL-UP v3.2 (Section)	STEP 3.3 Selection of the most accurate deforestation risk map
VCS Module VMD0007 Estimation of baseline carbon stock changes and greenhouse gas emissions from unplanned deforestation and unplanned wetland degradation (BL-UP) Version 3.2 Sectoral Scope 14	Confirming the model output (generally referred to as model validation in the modeling community) is needed to determine which of the deforestation risk maps is the most accurate. The model output (such as a risk map) shall be confirmed through “calibration and validation”, referred to here as “calibration and confirmation” (so as not to be confused with validation as required by the VCS).
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	VCS_Project Description_1201_10Jan2021_draft_Dec21Update
Aster Global Round 1 Findings	
Aster Global Round 1 NCR/CL/OFI	
Round 1 Response from Project Proponent	
Aster Global Round 2 Findings	In reviewing the PDD, It is unclear to the audit team how the model was calibrated and validated/comfirmed.
Aster Global Round 2 NCR/CL/OFI	CL: Please clarify in line with the findings and provide necessary additional details to satisfy this criteria.
Round 2 Response from Project Proponent	Additional text was added. The approach to select the most appropriate deforestation map identical to the methodology used in the first baseline

Aster Global Round 3 Findings	The VVB reviewed the response and additional text in the updated PDD and determined that the findings have been addressed. <u>This item is closed.</u>
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Findings Number	31.5
VCS Module VMD0007 BL-UP v3.2 (Section)	STEP 3.3 Selection of the most accurate deforestation risk map
VCS Module VMD0007 Estimation of baseline carbon stock changes and greenhouse gas emissions from unplanned deforestation and unplanned wetland degradation (BL-UP) Version 3.2 Sectoral Scope 14	1. For the calibration period (i.e. the first time step in the historical reference period, used to calibrate the model), a minimum of 5,000 samples (pixels) of the “transition” category (forest to non-forest) and 5,000 samples (pixels) of the “persistence” category (locations that do not transition but remain as forest) will be randomly selected and used for training and testing.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	VCS_Project Description_1201_10Jan2021_draft_Dec21Update
Aster Global Round 1 Findings	
Aster Global Round 1 NCR/CL/OFI	
Round 1 Response from Project Proponent	

Aster Global Round 2 Findings	The PD states "Mirroring the analysis done in the first baseline assessment, the model's accuracy was assessed using the Figure of Merit Statistic (FOM), which is further described in Netzer and Walker 2013, and complies with confirmation requirements set out by the VMD007 methodologies." It is unclear to the audit team how this satisfies the stated criteria.
Aster Global Round 2 NCR/CL/OFI	CL: Please clarify in line with the findings and explain the detail process of calibration of the model as stated in the guidance.
Round 2 Response from Project Proponent	Details provided in the address to Finding 31.7
Aster Global Round 3 Findings	The VVB reviewed additional text in the updated PDD and determined that the findings have been addressed. <u>This item is closed.</u>

Findings Number	31.6
VCS Module VMD0007 BL-UP v3.2 (Section)	STEP 3.3 Selection of the most accurate deforestation risk map
VCS Module VMD0007 Estimation of baseline carbon stock changes and greenhouse gas emissions from unplanned deforestation and unplanned wetland degradation (BL-UP) Version 3.2 Sectoral Scope 14	Equation 15
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	VCS_Project Description_1201_10Jan2021_draft_Dec21Update

Aster Global Round 1 Findings	
Aster Global Round 1 NCR/CL/OFI	
Round 1 Response from Project Proponent	
Aster Global Round 2 Findings	It is unclear to the audit team how the components used in the equation are derived. It is also not clear what the derived numbers are.
Aster Global Round 2 NCR/CL/OFI	CL: Please clarify in line with findings.
Round 2 Response from Project Proponent	Text added to the PDD in section 4.1.11
Aster Global Round 3 Findings	The VVB reviewed additional text in the updated PDD and determined that the findings have been addressed. <u>This item is closed.</u>

Findings Number	31.7
VCS Module VMD0007 BL-UP v3.2 (Section)	STEP 3.3 Selection of the most accurate deforestation risk map
VCS Module VMD0007 Estimation of baseline carbon stock changes and greenhouse gas emissions from unplanned deforestation and unplanned wetland degradation (BL-UP) Version 3.2 Sectoral Scope 14	The minimum threshold for the best fit as measured by the Figure of Merit (FOM) shall be defined by the net observed change in the reference region for the calibration period of the model. Net observed change shall be calculated as the total area of change being modeled in reference region during the calibration period as percentage of the total area of the reference region. The FOM value shall be at least equivalent to this value. If the FOM value is below this threshold, project proponents must provide evidence that the FOM achieved is consistent with comparable studies given the nature of the project area and the data available.
Requirement Met (Y, N or Pending)	Y

Evidence Used to Assess (Location in PD/MR or Supporting Documents)	VCS_Project Description_1201_10Jan2021_draft_Dec21Update
Aster Global Round 1 Findings	
Aster Global Round 1 NCR/CL/OFI	
Round 1 Response from Project Proponent	
Aster Global Round 2 Findings	The PD states "The FOM of the model met the methodology requirements of being above the threshold for best fit, at 29% which is 4 times the minimum threshold of 7.7%". It is unclear to the audit team how the percentage was calculated.
Aster Global Round 2 NCR/CL/OFI	CL: Please explain how the numbers are calculated including necessary equations.
Round 2 Response from Project Proponent	Text added to the PDD in section 4.1.11
Aster Global Round 3 Findings	The VVB reviewed additional text in the updated PDD and determined that the findings have been addressed. <u>This item is closed.</u>

Findings Number	31.8
VCS Module VMD0007 BL-UP v3.2 (Section)	3.4.2 Where location analysis (Steps 2.1, 2.2, 2.3 and Steps 2.1 alternate, 2.2 alternate, and 2.3 alternate) has been conducted
VCS Module VMD0007 Estimation of baseline carbon stock changes and greenhouse gas emissions from unplanned deforestation and unplanned wetland	<ul style="list-style-type: none"> • In the Deforestation Risk Map, select the pixels with the highest risk value whose total area is equal to the area expected to be deforested in project year one (or first baseline period). The result is the Map of Baseline Deforestation for Year 1 (or first baseline period, respectively).

<p>degradation (BL-UP) Version 3.2 Sectoral Scope 14</p>	
<p>Requirement Met (Y, N or Pending)</p>	Y
<p>Evidence Used to Assess (Location in PD/MR or Supporting Documents)</p>	VCS_Project Description_1201_10Jan2021_draft_Dec21Update
<p>Aster Global Round 1 Findings</p>	
<p>Aster Global Round 1 NCR/CL/OFI</p>	
<p>Round 1 Response from Project Proponent</p>	
<p>Aster Global Round 2 Findings</p>	In reviewing section 4.1.11 of the PDD, It is unclear to the audit team how baseline deforestation for year 1 is mapped.
<p>Aster Global Round 2 NCR/CL/OFI</p>	CL: Please clarify how this criteria is satisfied.
<p>Round 2 Response from Project Proponent</p>	Text added to the PDD in section 4.1.12
<p>Aster Global Round 3 Findings</p>	The VVB reviewed additional text in the updated PDD and determined that the findings have been addressed. <u>This item is closed.</u>
<p>Findings Number</p>	31.9
<p>VCS Module VMD0007 BL-UP v3.2 (Section)</p>	3.4.2 Where location analysis (Steps 2.1, 2.2, 2.3 and Steps 2.1 alternate, 2.2 alternate, and 2.3 alternate) has been conducted

<p>VCS Module VMD0007 Estimation of baseline carbon stock changes and greenhouse gas emissions from unplanned deforestation and unplanned wetland degradation (BL-UP) Version 3.2 Sectoral Scope 14</p>	<ul style="list-style-type: none"> Repeat the above pixel selection procedure for each successive project year (or baseline period) to produce a Map of Baseline Deforestation for each future project year (or monitoring period). Do this at least for the upcoming 10-year baseline period and, optionally, for the entire project duration.
<p>Requirement Met (Y, N or Pending)</p>	<p>Y</p>
<p>Evidence Used to Assess (Location in PD/MR or Supporting Documents)</p>	<p>VCS_Project Description_1201_10Jan2021_draft_Dec21Update</p>
<p>Aster Global Round 1 Findings</p>	
<p>Aster Global Round 1 NCR/CL/OFI</p>	
<p>Round 1 Response from Project Proponent</p>	
<p>Aster Global Round 2 Findings</p>	<p>In reviewing section 4.1.11 of the PDD, It is unclear to the audit team how baseline deforestation for upcoming 10 years is mapped.</p>
<p>Aster Global Round 2 NCR/CL/OFI</p>	<p>CL: Please clarify how this criteria is satisfied.</p>
<p>Round 2 Response from Project Proponent</p>	<p>Text added, perhaps more clarity is needed.</p>
<p>Aster Global Round 3 Findings</p>	<p>The VVB reviewed additional text in the updated PDD and determined that the findings have been addressed. <u>This item is closed.</u></p>

Findings Number	31.10
VCS Module VMD0007 BL-UP v3.2 (Section)	3.4.2 Where location analysis (Steps 2.1, 2.2, 2.3 and Steps 2.1 alternate, 2.2 alternate, and 2.3 alternate) has been conducted
VCS Module VMD0007 Estimation of baseline carbon stock changes and greenhouse gas emissions from unplanned deforestation and unplanned wetland degradation (BL-UP) Version 3.2 Sectoral Scope 14	<ul style="list-style-type: none"> • Add all yearly (or periodical) baseline deforestation maps in one single map showing the expected Baseline Deforestation for the Baseline Period and, optionally, Project Duration.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	VCS_Project Description_1201_10Jan2021_draft_Dec21Update
Aster Global Round 1 Findings	
Aster Global Round 1 NCR/CL/OFI	
Round 1 Response from Project Proponent	
Aster Global Round 2 Findings	Only risk map is included in section 4.1.11 of the PDD. As per the methodology, a periodical (all yearly) baseline deforestation maps in one single map is required to show the expected baseline deforestation for the baseline period.
Aster Global Round 2 NCR/CL/OFI	NCR: Please address in line with the findings.

Round 2 Response from Project Proponent	Map was made for the new baseline 2018-2028
Aster Global Round 3 Findings	The VVB reviewed the figures in the PPD and determined that the findings have been addressed. <u>This item is closed.</u>

Findings Number	31.11
VCS Module VMD0007 BL-UP v3.2 (Section)	3.4.2 Where location analysis (Steps 2.1, 2.2, 2.3 and Steps 2.1 alternate, 2.2 alternate, and 2.3 alternate) has been conducted
VCS Module VMD0007 Estimation of baseline carbon stock changes and greenhouse gas emissions from unplanned deforestation and unplanned wetland degradation (BL-UP) Version 3.2 Sectoral Scope 14	<ul style="list-style-type: none"> • Prepare a table showing the number of hectares that will be deforested each year in the baseline case for the baseline period in the project area. In addition, prepare a Crediting Period Baseline Deforestation Map showing the hectares projected to be deforested in each year in the fixed (10 year) baseline period.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	VCS_Project Description_1201_10Jan2021_draft_Dec21Update
Aster Global Round 1 Findings	
Aster Global Round 1 NCR/CL/OFI	
Round 1 Response from Project Proponent	

Aster Global Round 2 Findings	Section 4.1.12 of the PDD states "The GEOMOD land cover change model distributed the deforestation across the RRL based on the final risk map." However, It is unclear to the audit team how distribution of projected deforestation is done across each strata in PA and LB based on the risk map.
Aster Global Round 2 NCR/CL/OFI	CL: Please provide more details on how distribution of deforestation was done using GEOMOD modeler.
Round 2 Response from Project Proponent	The following text was added "The GEOMOD model assigned each pixel across each strata as a forest or non forest class based on the proximity of each pixel to previous deforestation and the value of risk, in the risk map described in the 4.1.10 "
Aster Global Round 3 Findings	The VVB reviewed additional text in the updated PDD and determined that the findings have been addressed. <u>This item is closed.</u>

Findings Number	32
VCS Methodology VMD0010 Version 1.1 March 2015 Sectoral Scope 14 Estimation of emissions from activity shifting for avoiding unplanned deforestation (LK-ASU)	5.2 Step 2: Estimation of the Proportions of Area Deforested by Immigrant and Local Deforestation Agents in yhe Baseline
VCS Methodology VMD0010 Version 1.1 March 2015 Sectoral Scope 14 Estimation of emissions from activity shifting for avoiding planned deforestation and planned degradation (LK-ASU) (Description)	Using a participatory rural appraisal (PRA) approach, <u>existing studies and other verifiable sources of information</u> , determine the proportion of area deforested by the population that has been resident in and around the leakage belt and project area for ≥ 5 years (PROPRES) and the proportion of area deforested by population that has migrated into the area in the last 5 years (PROPIMM).

Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	Baseline_verificaton_2020_10142020.xlsx / VCS_Project Description_1201_10Jan2021_draft.pdf
Aster Global Round 1 Findings	<p>Results are the survey from Witkowski (2012a): Residents (PROPRES) =97.1% Immigrants (PROPIMM) =3.9% Refer to "BSL Report, Baseline_verificaton_2020_10142020.xlsx" for calculation.</p> <p>However it is unclear to the audit team if these results are still relevant considering the baseline is being updated.</p>
Aster Global Round 1 NCR/CL/OFI	CL: Please clarify how the report from 2012 is still relevant for this baseline reassessment.
Round 1 Response from Project Proponent	<p>The Project has not done an update on this PRA, however anecdotal evidence from project staff suggest that is anything there ha seen outmigration as part of an overall trend to unrbansisation in the country. See https://data.worldbank.org/indicator/SP.URB.TOTL.IN.ZS?locations=SL</p> <p>This report on 2015 Census and migration, see table 4.3 which shows the recenti immigration in Kenema District at 4%, which remain in line with the project PRA in 2012. We do no have any more up to date data. Table 5.1 and notes that Kenem distric has one of the higher rate of urbanisation and represetns 9.4% of the nationsl urban polulation. https://www.statistics.sl/images/StatisticsSL/Documents/Census/2015/sl_2015_phc_thematic_report_on_migration_and_rbanization.pdf</p>
Aster Global Round 2 Findings	The Methodology Deviations of VCS Standard v4.2 allows a deviation from monitoring or measurement (3.18.1) and conservativeness of the quantification (3.18.2), thus the response is properly addressed meeting the requirements of the Standard. <u>This item is closed.</u>

Findings Number	33
VCS Methodology VMD0010 Version 1.1 March 2015 Sectoral Scope 14 Estimation of emissions from activity shifting for	5.2 Step 2: Estimation of the Proportions of Area Deforested by Immigrant and Local Deforestation Agents in yhe Baseline

<p>avoiding unplanned deforestation (LK-ASU)</p>	
<p>VCS Methodology VMD0010 Version 1.1 March 2015 Sectoral Scope 14 Estimation of emissions from activity shifting for avoiding planned deforestation and planned degradation (LK-ASU) (Description)</p>	<p>This assessment shall be repeated at least every 5 years and the estimated proportions will be assumed to be representative for up to five future years.</p>
<p>Requirement Met (Y, N or Pending)</p>	<p>Y</p>
<p>Evidence Used to Assess (Location in PD/MR or Supporting Documents)</p>	<p>MONIT_REP_1201_01Jan2015_to_31Dec2019_Draft.pdf</p>
<p>Aster Global Round 1 Findings</p>	<p>It is unclear to the audit team how this criteria is satisfied.</p>
<p>Aster Global Round 1 NCR/CL/OFI</p>	<p>CL: Please clarify how this criteria is satisfied and provide verifiable evidence to support this clarification.</p>
<p>Round 1 Response from Project Proponent</p>	<p>As above</p>
<p>Aster Global Round 2 Findings</p>	<p>The Methodology Deviations of VCS Standard v4.2 allows a deviation from monitoring or measurement (3.18.1) and conservativeness of the quantification (3.18.2), thus the response is properly addressed meeting the requirements of the Standard. <u>This item is closed.</u></p>

Findings Number	33.1
VCS Methodology VMD0010 Version 1.1 March 2015 Sectoral Scope 14 Estimation of emissions from activity shifting for avoiding unplanned deforestation (LK-ASU)	5.3.2 Ex post Assessment
VCS Methodology VMD0010 Version 1.1 March 2015 Sectoral Scope 14 Estimation of emissions from activity shifting for avoiding planned deforestation and planned degradation (LK-ASU) (Description)	
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	Baseline_verificaton_2020_10142020_2ndV_corr_11292021/Calculation of A BSL def in RRD , Monit_Report_1201_01Jan2015_to_31Dec2019_Draft_Update
Aster Global Round 1 Findings	
Aster Global Round 1 NCR/CL/OFI	
Round 1 Response	

from Project Proponent	
Aster Global Round 2 Findings	Equation 1 is correctly applied. However, the calculation is based on old value from Baseline_verificaton_2020_10142020/Calculation of A BSL def in RRD "Cell Z20". The audit team noted that the value has been updated in "Baseline_verificaton_2020_10142020_2ndV_corr_11292021/Calculation of A BSL def in RRD" Cell Z20.
Aster Global Round 2 NCR/CL/OFI	NCR: 1. Please clarify why old values are used and if necessary calculation corrections in all tabs to follow as required. 2. Please update the table in the MR as required.
Round 2 Response from Project Proponent	Check the multiple entries refering to Z20? Question to Auditor
Aster Global Round 3 Findings	Apologies about the confusion. While issuing the round 2 findings, the VVB referred to Z20 instead of Y20. The equations from the findings in 31.1 and 31.2, however, feed the numbers for the equations here, therefore this finding has also been addressed together with 31.1 and 31.2. <u>This item is closed.</u>

Findings Number	33.2
VCS Methodology VMD0010 Version 1.1 March 2015 Sectoral Scope 14 Estimation of emissions from activity shifting for avoiding unplanned deforestation (LK-ASU)	5.7 Step 7: Estimation of Total Leakage Due to the Displacement of Unplanned Deforestation
VCS Methodology VMD0010 Version 1.1 March 2015 Sectoral Scope 14 Estimation of emissions from activity shifting for avoiding planned deforestation and	

planned degradation (LK-ASU) (Description)	
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	Baseline_verificaton_2020_10142020_2ndV_corr_11292021/Calculation of A BSL def in RRD , Monit_Report_1201_01Jan2015_to_31Dec2019_Draft_Update
Aster Global Round 1 Findings	
Aster Global Round 1 NCR/CL/OFI	
Round 1 Response from Project Proponent	
Aster Global Round 2 Findings	Equation 16 is correctly applied. However, the calculation is based on old value from Baseline_verificaton_2020_10142020/Calculation of A BSL def in RRD "Cell Z20". The audit team noted that the value has been updated in "Baseline_verificaton_2020_10142020_2ndV_corr_11292021/Calculation of A BSL def in RRD" Cell Z20.
Aster Global Round 2 NCR/CL/OFI	NCR: 1. Please use updated value and make necessary calculation corrections in all tabs to follow as required. 2. Please update the table in the MR as required.
Round 2 Response from Project Proponent	Check the multiple entries refering to Z20? Question to Auditor
Aster Global Round 3 Findings	Apologies about the confusion. While issuing the round 2 findings, the VVB referred to Z20 instead of Y20. The equations from the findings in 31.1 and 31.2, however, feed the numbers for the equations here, therefore this finding has also been addressed together with 31.1 and 31.2. <u>This item is closed.</u>

Findings Number	34
VCS MODULE VMD0015RE DD METHODOLOGICAL MODULE: METHODS FOR MONITORING OF GHG EMISSIONS AND REMOVALS (M-MON)	Degradation through extraction of trees for illegal timber or fuelwood and charcoal
VCS MODULE VMD0015RE DD METHODOLOGICAL MODULE: METHODS FOR MONITORING OF GHG EMISSIONS AND REMOVALS (M-MON) (DESCRIPTION)	The PRA must to be repeated every 2 years.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	MR
Aster Global Round 1 Findings	The audit team reviewed section 3.2.2.2.3 and noted that the MR states "The 2019 PRA can be seen in Annex 8 Limited Degradation Survey - Monitoring Degradation within the Gola REDD Project Area 2019." However, the audit team found that in Annex 8 this only appears to be the Limited Degradation Survey not the actual results of the PRA. Additionally the audit team found no evidence of the PRAs being conducted in 2015, 2017.
Aster Global Round 1 NCR/CL/OFI	NCR: Please provide verifiable evidence and the results of the three PRAs conducted during this monitoring period.

<p>Round 1 Response from Project Proponent</p>	<p>The project did a Limited degradation survey in 2019 with an 'informal PRA' that informed the distances of the transaexts and forest products used.. The proeject decided that having no time to conduct a full PRA in all villages they selected two villages per chiefdom (14 total) that lie the closest to the project area boundary. From each of these villages they identified the most used access route into the Project Area and run a transect along these access paths to look for any signs of degradation.</p> <p>Headline results are in in the short Limited degradation survey report. "Limited degradation Survey - Field Data 2019" lines 14-20 are about the PRA.</p> <p>The PRA and Survey was not conducted in 2015 or 2017, when the project team realised this they instigated the 2019 survey and they have continued since (latest in 2021)</p> <p>See supporting documents</p>
<p>Aster Global Round 2 Findings</p>	<p>The audit team confirmed the receipt of verifiable evidence and the results, and acknowledges that the response is sufficient to fully explain this criterion: "Finding 34. Limited Degradation survey" folder. <u>This item is closed.</u></p>

<p>Findings Number</p>	<p>35</p>
<p>VCS MODULE VMD0015RE DD METHODOLOGICAL MODULE: METHODS FOR MONITORING OF GHG EMISSIONS AND REMOVALS (M-MON)</p>	<p>Monitoring areas undergoing carbon stock enhancement</p>
<p>VCS MODULE VMD0015RE DD METHODOLOGICAL MODULE: METHODS FOR MONITORING OF GHG EMISSIONS</p>	<p>This sub-step is only applicable for project areas with a deforestation baseline (planned or unplanned).</p>

<p>AND REMOVALS (M-MON) (DESCRIPTI ON)</p>	
<p>Requirement Met (Y, N or Pending)</p>	<p>Y</p>
<p>Evidence Used to Assess (Location in PD/MR or Supporting Documents)</p>	<p>Enhancement, Baseline_verification_2020_10142020.xlsx</p>
<p>Aster Global Round 1 Findings</p>	<p>The audit team was unable to find the scanned data sheets from the 2018 plot measurements.</p> <p>During review of the Census_merge_tree_carbon_2018_2012_.csv the audit team noted that multiple trees appear to be assigned the in correct plot radius.</p> <p>The audit team also found that there are trees included in the inventory that are less than 10 cm in dbh. It is unclear how this is appropriate given the inventory SOPs.</p> <p>During review of the Census_merge_tree_carbon_2018_2012_.csv the audit team noted that there appear to be multiple trees that appear to have shrunk in DBH size or more than doubled in DBH size. Both of these cases seem to be impossible.</p> <p>During the review of the Census_merge_tree_carbon_2018_2012_.csv the audit team found multiple errors in the wood densities assigned to each tree.</p>
<p>Aster Global Round 1 NCR/CL/OFI</p>	<p>CL: Please provide the the data sheets for each plot that was remeasured in 2018.</p> <p>CL: Please clarify why trees with a DBH>30 cm are assigned the small plot radius and trees with a DBH<30 cm are assigned to the large plot.</p> <p>CL: Please remove all trees from the inventory that fall under the minimum DBH threshold for measurement.</p> <p>CL: Please ensure that these seemingly impossible changes in DBH are not a result of data entry errors.</p> <p>CL: Please provide the wood density database used by the project and ensure that all assigned wood densities are correct.</p>

<p>Round 1 Response from Project Proponent</p>	<p>1. This was provided in first set of documents but available in supporting docs</p> <p>2. Where there were inconsistencies in plot radius between the 2012 and 2018 datasets, this was dealt with where possible by assigning the plot radius for the tree from 2012 value. Where no 2012 value was present the 2018 plot radius was used.</p> <p>3. We were not aware the analysis was supposed to be only for trees >10cm DBH.</p> <p>4. As stated in the report, 2018 measurements that suggest trees have 'shrunk' were assigned to 2012 values, which are stored in the column 'dbh_adj_2018_cm'.</p> <p>5. The wood densities assigned for the 2018 census were taken as the mean of the wood densities for the species from 2012. If there is a discrepancy, this is likely to have been carried over from 2012. For any trees, where no data were available in the 2012 census, wood densities were assigned using the standard rules of the BIOMASS R package.</p>
<p>Aster Global Round 2 Findings</p>	<p>CL1: The audit team confirmed the receipt of the related document. Refer to "Finding 35. Carbon stock Enhancement2018-19.pdf". <u>This item is closed.</u></p> <p>CL2:</p> <p>CL3: This is deemed appropriate as it is consistent with the first verification. <u>This item is closed.</u></p> <p>CL4: The audit team confirmed that the 'shrunk' DBH values were applied for the quantification. <u>This item is closed.</u></p> <p>CL5: The audit team retrieved "wdData" from the BIOMASS package and detected that the difference between assigned wood density values and the data from the BIOMASS package was substantial for the following species: Klainedoxa gabonensis (Rows 78, 102, 575), Parinari excelsa (Row 10, 403), Uapaca guineensis (Rows 133, 135), Calpocalyx brevibracteatus (Row 153), Lophira alata (Row 238), Anthonotha macrophylla (Row 281), Calpocalyx brevibracteatus (Row 335), Anopyxis klaineana (Row 378, 547), Blighia sapida (Row 535), Gilbertiodendron preussii (Row 648), and Phyllocosmus africanus (Row 802). Please provide the source for these species, or justification for where the difference comes from.</p>
<p>Aster Global Round 2 NCR/CL/OFI</p>	<p>CL: Please address in line with findings.</p>
<p>Round 2 Response</p>	<p>RSPB</p>

from Project Proponent	
Aster Global Round 3 Findings	<p>The audit team confirmed that the wood densities used in the CO2 calculation similarly matched the audit team's calculation. The audit team compared the average of genus_species, or genus from the BIOMASS package to "wood_density_g_cm2" in "Census_merge_tree_carbon_2018_2012_221020.csv". Therefore, the audit team concludes that <u>this finding is closed.</u></p> <p>However, just for future reference and verification, the audit noted that, for species Blighia sapida, there was a slight difference in the wood density applied compared to an internet source, so 0.3396 vs. 0.60 <BASIC DENSITY OR SPECIFIC GRAVITY: 0.60 <http://www.tropicaltimber.info/specie/tsana-blighia-sapida/#lower-content>. However, this is deemed appropriate since Blighia sapida is not used in Year 2018 calculation. In addition, there was inconsistency in the application of "wood_density_g_cm2". For example of Anthonotha fragrans, the audit team noted that several different values were applied: 0.551, 0.529, or 0.7019 (mostly 0.529 was applied). Since the data from ITTO "BASIC DENSITY OR SPECIFIC GRAVITY: 0.65 <http://www.tropicaltimber.info/specie/adonmoteu-anthonotha-fragrans/#lower-content>" is larger than the values applied in the actual calculation (0.7019 was only applied in one tree), the audit team concluded that this was deemed appropriate since the calculation was conservative.</p>

Findings Number	36
VCS MODULE VMD0015RE DD METHODOL OGICAL MODULE: METHODS FOR MONITORIN G OF GHG EMISSIONS AND REMOVALS (M-MON)	6.1 Data and Parameters Monitored for Baseline Renewal
VCS MODULE VMD0015RE DD METHODOL OGICAL MODULE: METHODS FOR MONITORIN	Project Forest Cover Benchmark Map

G OF GHG EMISSIONS AND REMOVALS (M-MON) (DESCRIPTION)	
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	Geospatial files
Aster Global Round 1 Findings	The audit team reviewed the Baseline_verification_2020_10142020.xlsx and notes that there is a reference to a GIS layer titled "LCC_Area_Strata_2001_2019" which has not been provided to the audit team.
Aster Global Round 1 NCR/CL/OFI	CL: Please provide the GIS layer titled "LCC_Area_Strata_2001_2019".
Round 1 Response from Project Proponent	There are files called RDD_LCC_01_07_11_18 and RRL_CLL_01_19 (ELT)
Aster Global Round 2 Findings	The audit team reviewed files from "Gola REDD GIS analysis" and confirmed this criteria is satisfied. This item is addressed.

Findings Number	37
VCS MODULE VMD0015REDD METHODOLOGICAL MODULE: METHODS FOR MONITORING OF GHG EMISSIONS AND REMOVALS (M-MON)	6.2 Data and Parameters Monitored for Verification

VCS MODULE VMD0015RE DD METHODOL OGICAL MODULE: METHODS FOR MONITORIN G OF GHG EMISSIONS AND REMOVALS (M-MON) (DESCRIPTI ON)	ADefPA,i,u,t
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	Baseline_verificaton_2020_10142020.xlsx / MONIT_REP_1201_01Jan2015_to_31Dec2019_Draft.pdf
Aster Global Round 1 Findings	The audit team was unable to confirm the values of deforestation produced from the remote sensing analysis.
Aster Global Round 1 NCR/CL/OFI	CL: Please provide a clear and explicit document that describes the remote sesnsing anlysis performed, specifically as it relates to the baseline reassessment and monitoring of deforestation.
Round 1 Response from Project Proponent	A detailed account of the GIS analysis called 'Gola REDD GIS analysis – full detail', which should address this
Aster Global Round 2 Findings	The audit team reviewed files from "Gola REDD GIS analysis" and confirmed deforestation values. This item is addressed.

Findings Number	38
VCS MODULE VMD0015RE DD METHODOL OGICAL MODULE: METHODS FOR MONITORIN G OF GHG EMISSIONS	6.2 Data and Parameters Monitored for Verification

AND REMOVALS (M-MON)	
VCS MODULE VMD0015REDD METHODOLOGICAL MODULE: METHODS FOR MONITORING OF GHG EMISSIONS AND REMOVALS (M-MON) (DESCRIPTION)	ADefLB,i,u,t
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	Baseline_verificaton_2020_10142020.xlsx / MONIT_REP_1201_01Jan2015_to_31Dec2019_Draft.pdf
Aster Global Round 1 Findings	The audit team was unable to confirm the values of deforestation produced from the remote sensing analysis.
Aster Global Round 1 NCR/CL/OFI	CL: Please provide a clear and explicit document that describes the remote sensing analysis performed, specifically as it relates to the baseline reassessment and monitoring of deforestation.
Round 1 Response from Project Proponent	A detailed account of the GIS analysis called 'Gola REDD GIS analysis – full detail', which should address this
Aster Global Round 2 Findings	The audit team reviewed files from "Gola REDD GIS analysis" and confirmed deforestation values. This item is addressed.

APPENDIX C: CCB FINDINGS

G1 Original Conditions in the Project Area

<p>Indicator G1.1 – The location of the project and basic physical parameters (e.g. soil, geology, climate).</p>	<p>The location of the project and basic physical parameters were described in the validated CCB Project Design Document (PDD) and cannot change.</p> <p>Section 2.1.7 of the Monitoring Report (MR) and section G1.1 of the validated PDD provide location description and general descriptions of the soil, geology, and climate of the Gola REDD Project. The project location has not changed since Validation.</p>
<p>Evidence Used to Assess Conformance:</p>	<p>MR Section 2.1.7, Section G1.1 of validated PDD</p>
<p>Findings:</p>	<p>The project location and basic physical parameter description provided in the MR are consistent with the location and basic physical parameter descriptions provided within the validated PDD. This indicator was successfully closed during project validation and does not need to be reopened.</p> <p>Item closed.</p>
<p>Date Closed:</p>	<p>7 October 2021</p>
<p>Indicator G1.2 – The types and condition of vegetation within the project area.</p>	<p>The original conditions of the project area were described in the validated PDD and cannot change.</p> <p>Section G1.2 of the PDD provides a description of the types and conditions of project area vegetation. Figure 5 of the MR shows land cover for the Gola REDD Project in 2018.</p>
<p>Evidence Used to Assess Conformance:</p>	<p>Section G1.2 of the PDD, Figure 5 of the MR, Figure 7 of the VCS PD depict land cover types for Gola in 2018.</p>
<p>Findings:</p>	<p>The original types and condition of the vegetation are presented in a consistent manner to the validated PDD. This indicator was successfully closed during project validation and does not need to be reopened. Item closed.</p>
<p>Date Closed:</p>	<p>7 October 2021</p>
<p>Indicator G1.3 – The boundaries of the project area and the project zone.</p>	<p>The original conditions of the project area were described in the validated PDD and cannot change.</p> <p>Section G1.3 of the PDD describe the boundaries of the project area and the project zone. Figure 1 of the MR depicts the project area and project zone for the Gola REDD Project.</p>
<p>Evidence Used to Assess Conformance:</p>	<p>Section G1.3 of PDD, Figure 1 of MR</p>
<p>Findings:</p>	<p>The Project Area is described and depicted in a manner that is consistent with the validated PDD. The Project Zone includes the Project Area as well as the Leakage Belt. This indicator was successfully closed during project validation and does not need to be reopened. Item closed.</p>
<p>Date Closed:</p>	<p>7 October 2021</p>

<p>Indicator G1.4 - Current carbon stocks within the project area(s), using stratification by land-use or vegetation type and methods of carbon calculation (such as biomass plots, formulae, default values) from the Intergovernmental Panel on Climate Change's 2006 Guidelines for National GHG Inventories for Agriculture, Forestry and Other Land Use5 (IPCC 2006 GL for AFOLU) or a more robust and detailed methodology.</p>	<p>"Current carbon stocks" refers to the carbon stocks at the start of the project, which was covered in the validated PDD.</p> <p>G1.4 of the PDD describes stratified current carbon stocks within the Project Area based on data collected in 2006.</p>
<p>Evidence Used to Assess Conformance:</p>	<p>Section G1.4 of the PDD</p>
<p>Findings:</p>	<p>This indicator was addressed during project validation and does not need to be reopened. Item closed.</p>
<p>Date Closed:</p>	<p>8 October 2021</p>
<p>Indicator G1.5 - A description of communities located in the project zone, including basic socio-economic and cultural information that describes the social, economic and cultural diversity within communities (wealth, gender, age, ethnicity etc.), identifies specific groups such as Indigenous Peoples and describes any community characteristics.</p>	<p>A description of the communities at the start of the project was provided in the validated PDD and cannot change.</p> <p>Section G1.5 of the PDD describes the communities within the project zone. Section 2.1.7 of the MR contains Figure 1, which shows the location of communities within the Project Zone.</p>
<p>Evidence Used to Assess Conformance:</p>	<p>Section G1.5 of validated PDD, Section 2.1.7 of MR</p>
<p>Findings:</p>	<p>Section 2.1.7 of the MR contains Figure 1, which shows the location of communities within the project zone and matches Figure 8 in the validated PDD. Section G1.5 of the PDD describes the communities in detail. This indicator was successfully closed during project validation and does not need to be reopened. Item closed.</p>
<p>Date Closed:</p>	<p>8 October 2021</p>
<p>Indicator G1.6 - A description of current land use and customary and legal property rights including community property in the project zone, identifying any ongoing or unresolved conflicts or disputes and identifying and describing any disputes over land tenure that were resolved during the last ten years (see also G5).</p>	<p>"Current land use and customary and legal property rights" refers to the use and rights at the start of the project, which was covered in the validated PDD.</p> <p>Section G1.6 of the validated PDD describes the current land use, property rights, and conflicts in the Project Zone at the start of the project. Section 2.5 of the MR describes the legal status and property rights and an overview of project zone land ownership.</p>
<p>Evidence Used to Assess Conformance:</p>	<p>Section G1.6 of validated PDD, Section 2.5 of MR</p>
<p>Findings:</p>	<p>This indicator refers to land use and property rights at the start of the project, which was covered in the validated PDD. The MR states that all major groups of customary rights holders actively participated in consultations and gave consent to the development of the project. Item closed.</p>
<p>Date Closed:</p>	<p>8 October 2021</p>

<p>Indicator G1.7 - A description of current biodiversity within the project zone (diversity of species and ecosystems) and threats to that biodiversity, using appropriate methodologies, substantiated where possible with appropriate reference material.</p>	<p>“Current biodiversity” and “threats” refers to the biodiversity at the start of the project, which was covered in the validated PDD.</p> <p>Section G1.7 of the PDD describes the biodiversity and threats within the Project Zone along with lists of threatened species. The MR covers biodiversity monitoring for the current monitoring period, not original biodiversity or threats at the start of the project.</p>
<p>Evidence Used to Assess Conformance:</p>	<p>Section G1.7 of the validated PDD</p>
<p>Findings:</p>	<p>This indicator refers to the biodiversity and threats at the start of the project, which was covered in the validated PDD. Item closed.</p>
<p>Date Closed:</p>	<p>8 October 2021</p>

<p>Indicator G1.8 - An evaluation of whether the project zone includes any of the following High Conservation Values (HCVs) and a description of the qualifying attributes.</p> <p>Indicator 8.1 - Globally, regionally or nationally significant concentrations of biodiversity values:</p> <ol style="list-style-type: none"> protected areas threatened species endemic species areas that support significant concentrations of a species during any time in their lifecycle (e.g. migrations, feeding grounds, breeding areas). <p>Indicator 8.2 - Globally, regionally or nationally significant large landscape-level areas where viable populations of most if not all naturally occurring species exist in natural patterns of distribution and abundance.</p> <p>Indicator 8.3 Threatened or rare ecosystems.</p> <p>Indicator 8.4 - Areas that provide critical ecosystem services (e.g., hydrological services, erosion control, fire control).</p> <p>Indicator 8.5 - Areas that are fundamental for meeting the basic needs of local communities (e.g., for essential food, fuel, fodder, medicines or building materials without readily available alternatives).</p> <p>Indicator 8.6 - Areas that are critical for the traditional cultural identity of communities (e.g., areas of cultural,</p>	<p>This evaluation was covered in the validated PDD. It was determined that the project zone harbors several High Conservation Values, including several endemic and threatened species. The Upper Guinea forest belt has been classified as one of the 25 most important biodiversity hotspots in the world (HCV1); the Upper Guinea forest is home to several species found nowhere else on the planet (HCV2); 5% of what could be greater than 50% of Sierra Leone is rainforest, showing importance of the project zone (HCV3); critical ecosystem services include carbon sequestration and watershed protection, among others (HCV4); Forest Edge Communities often utilize the project area for basic needs (HCV5); project zone is important for Mende culture and burial grounds (HVC6).</p> <p>Current status of HCV protection and monitoring are mentioned throughout the MR.</p>
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ecological, economic or religious significance identified in collaboration with the communities).	
Evidence Used to Assess Conformance:	Section G1.8 of validated PDD
Findings:	This indicator refers to HCVs at the start of the project, which was covered in the validated PDD. Item closed.
Date Closed:	8 October 2021

G2 Baseline Projections

Indicator G2.1 - Describe the most likely land-use scenario in the absence of the project following IPCC 2006 GL for AFOLU or a more robust and detailed methodology, describing the range of potential land use scenarios and the associated drivers of GHG emissions and justifying why the land-use scenario selected is most likely.	Baseline projections were covered in the validated PDD and are not subject to change.
Evidence Used to Assess Conformance:	Section G2.1 of the PDD
Findings:	This indicator was addressed during project validation and does not need to be reopened. Item closed.
Date Closed:	8 October 2021

Indicator G2.2 - Document that project benefits would not have occurred in the absence of the project, explaining how existing laws or regulations would likely affect land use and justifying that the benefits being claimed by the project are truly 'additional' and would be unlikely to occur without the project.	This indicator was covered in the validated PDD and is not subject to change.
Evidence Used to Assess Conformance:	Section G2.2 of the validated PDD
Findings:	This indicator was addressed during project validation and does not need to be reopened. Item closed.
Date Closed:	8 October 2021

Indicator G2.3 - Calculate the estimated carbon stock changes associated with the 'without project' reference scenario described above. This requires estimation of carbon stocks for each of the land-use classes of concern and a definition of the carbon pools included, among the classes defined in the IPCC 2006 GL for AFOLU. The timeframe for this analysis can be either the project lifetime (see G3) or the project GHG accounting period, whichever is more appropriate. Estimate the net change in the emissions of non-CO2 GHG emissions such as CH4 and N2O in the 'without project' scenario. Non-CO2 gases must be included if they are likely to account for more than 5% (in terms of CO2-equivalent) of the project's overall	This indicator was covered in the validated PDD and is not subject to change.
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<p>GHG impact over each monitoring period.</p> <p>Projects whose activities are designed to avoid GHG emissions (such as those reducing emissions from deforestation and forest degradation (REDD), avoiding conversion of non-forest land, or certain improved forest management projects) must include an analysis of the relevant drivers and rates of deforestation and/or degradation and a description and justification of the approaches, assumptions and data used to perform this analysis. Regional-level estimates can be used at the project's planning stage as long as there is a commitment to evaluate locally-specific carbon stocks and to develop a project-specific spatial analysis of deforestation and/or degradation using an appropriately robust and detailed carbon accounting methodology before the start of the project.</p>	
Evidence Used to Assess Conformance:	Section G2.3 of the validated PDD.
Findings:	This indicator was addressed during project validation and does not need to be reopened. Item closed.
Date Closed:	8 October 2021
<p>Indicator G2.4 - Describe how the 'without project' reference scenario would affect communities in the project zone, including the impact of likely changes in water, soil and other locally important ecosystem services.</p>	This indicator was covered in the validated PDD and is not subject to change.
Evidence Used to Assess Conformance:	Section G2.4 of the validated PDD
Findings:	This indicator was addressed during project validation and does not need to be reopened. Item closed.
Date Closed:	8 October 2021
<p>Indicator G2.5 - Describe how the 'without project' reference scenario would affect biodiversity in the project zone (e.g., habitat availability, landscape connectivity and threatened species).</p>	This indicator was covered in the validated PDD and is not subject to change.
Evidence Used to Assess Conformance:	Section G2.5 of the validated PDD
Findings:	This indicator was addressed during project validation and does not need to be reopened. Item closed.
Date Closed:	8 October 2021

G3 Project Design and Goals

<p>Indicator G3.1 - Provide a summary of the project's major climate, community and biodiversity objectives.</p>	<p>The project goals are to facilitate the achievement of the project vision and ensure that the project achieves net positive benefits for climate, communities, and biodiversity. The three main goals are: conservation strategy and effective management for Gola Rainforest National Park (GRNP); sustainable natural resource management; and research and monitoring.</p> <p>Section 2.1.1 of the MR states that the project focus is to protect and enhance the integrity of the GRNP.</p>
<p>Evidence Used to Assess Conformance:</p>	<p>Section G3.1 of validated PDD; Section 2.1.1 of MR</p>
<p>Findings:</p>	<p>The goals of the project are clear. Item closed.</p>
<p>Date Closed:</p>	<p>8 October 2021</p>
<p>Indicator G3.2 - Describe each project activity with expected climate, community and biodiversity impacts and its relevance to achieving the project's objectives.</p>	<p>Section G3.2 of the validated PDD outlines project objectives and project activities that will meet those objectives.</p> <p>Table 6 of the monitoring report lists project activities as well as the results during the monitoring period.</p>
<p>Evidence Used to Assess Conformance:</p>	<p>Section G3.2 of validated PDD, Table 6 of MR</p>
<p>Findings:</p>	<p>The MR does not directly address this indicator since it is a validation item, but project activities and the results for the monitoring period are outlined in Table 6. Item closed.</p>
<p>Date Closed:</p>	<p>11 October 2021</p>
<p>Indicator G3.3 - Provide a map identifying the project location and boundaries of the project area(s), where the project activities will occur, of the project zone and of additional surrounding locations that are predicted to be impacted by project activities (e.g. through leakage).</p>	<p>Figure 1 of the MR is nearly identical to Figure 12 of Section G3.3 of the validated PDD. Section 3.3 of the VCS PD contains project location maps.</p>
<p>Evidence Used to Assess Conformance:</p>	<p>Section 2.1.7 of MR, Section G3.3 of PDD, Section 3.3 of PD</p>
<p>Findings:</p>	<p>Project location maps were provided in both validated PDs and the MR to satisfy this item. Item Closed.</p>
<p>Date Closed:</p>	<p>11 October 2021</p>
<p>Indicator G3.4 - Define the project lifetime and GHG accounting period and explain and justify any differences between them. Define an implementation schedule, indicating key dates and milestones in the project's development.</p>	<p>The project start date is 1 August 2012. This monitoring period extends from 1 January 2015 – 31 December 2019.</p> <p>The project crediting period is 1 August 2012 – 31 July 2042 (30 years).</p> <p>Table 23 of the validated PDD includes an implementation schedule with milestones through 2022, and Table 5 of the MR has milestones through 2020.</p> <p>The Monitoring Plan is outlined in Section 3.1.3 of the MR, along with parameters in Sections 3.1.1 and 3.1.2.</p>

	<p>The project is not seeking registration with other GHG Programs and has not been rejected from any other GHG program.</p> <p>Section 2.2.2 of the MR states that the deviations validated and verified in the Project Description remain constant. The project description was updated in the new Project Document (PD) 2020, no changes were made.</p>
Evidence Used to Assess Conformance:	Section G3.4 of validated PDD, Section 2.2 and 3.1 of MR, validated monitoring plan
Findings:	The MR shows the project lifetime and crediting period are the same, a 30-year period starting 1 August 2012 and ending 31 July 2042. Item closed.
Date closed:	11 October 2021

<p>Indicator G3.5 - Identify likely natural and human-induced risks to the expected climate, community and biodiversity benefits during the project lifetime and outline measures adopted to mitigate these risks.</p>	<p>Risks to the project are outlined in Section G3.5 of the validated PDD as well as Section 2.2.5 of the MR. The Gola REDD project applies the minimum risk rating of 10. There is little project management or financial risk to the project, as bridge funding is provided by RSPB until carbon revenues are available. Opportunity cost risk is high from commercial mining interests in the project area forests. This is mitigated by the park becoming a national park and additional law enforcement. The risk of project activities not being maintained is low due to the National Park regulations in place and legal agreements to project the project area. There are no risks associated with land ownership as the land rights were transferred to the project proponent and chiefdoms are recognized as traditional landowners. The project considers community consultation an important part of project activities and any negative impacts are mitigated through the project. Sierra Leone has a high political risk, but the project considers the risk mitigated by the fact the government is an active partner in the project. Natural risks due to fire, extreme weather, pests, diseases, and geological activity are considered low. To mitigate any possible risk, MODIS satellite is used to monitor fires and climate smart agricultural techniques are being introduced.</p>
Evidence Used to Assess Conformance:	MR section 2.2.5, Non-Permanence Risk Report
Findings:	The risks described appear to be reasonable and complete, however the audit team was unable to find evidence to substantiate some of the mitigation items being claimed.
Clarification Request (CL):	<p>Evidence could not be located that community consultation took place during the monitoring period nor evidence of an updated analysis of potential natural risks and mitigation efforts taking place.</p> <p>Pending closure of findings related to natural risks and consultation of communities in the VCS risk tool.</p>
Date Issued:	11 October 2021
Project Proponent Response/Actions and Date:	Community Consultation:

	<p>Gola Rainforest Conservation (GRC) not for profit company has developed a network of Gola Community Development Committees (GCDC's), approximately 10 per chiefdom. The GCDC's convene weekly meetings, facilitated by the Community Development and Relations Officer (CDRO) these meetings are the vehicle for community consultation covering a wide range of topics: agriculture, food security, deforestation, co-management issues, VSLA, conflict resolution, Benefit Sharing Agreements (BSA), etc. During these meetings natural risks were discussed, often linked to topics that concern people, for example, agricultural production, rainfall patterns, crop pests & diseases, fire, crop raiding ((sensitization meeting to give feedback on assessment carried out in the plantations (Nomo and Malema chiefdoms) Crop Raiding Report, Nov/Dec. 2019)), land ownership and land rights, etc. A record is kept of all of these meetings in the form of minutes and filed by GRC. Please see Annexes listed in the next column.</p> <p>GRC Research and Park Operations staff run awareness campaigns with all Forest Edged Communities (FEC's), during these campaigns visual/verbal updates are presented to communities. A typical campaign will explain research plans and methods, for example, for camera trap deployment, it is very important to obtain community agreement to allow this deployment - a record is kept of these meetings. Often Park Operations will discuss risks to the park, for example, illegal mining, bushmeat hunting, IWT, logging, penalties for these illegal activities, animals that are endangered, law enforcement, etc. These topics are also covered through environmental education campaigns in schools and in communities.</p> <p>Bi-annual, Quarterly and monthly meeting minutes with traditional leaders, town chiefs, section chiefs and paramount chiefs are held covering the topics previously mentioned and included in the risk assessment tool. GRC holds six monthly sensitisation meetings in the FEC's and noted I the Co-management consultative meetings reports. One month was spent reporting back to communities on the 2015-2019 results. Please see the presentation in Annex 1b.</p> <p>Potential Natural Risks: The natural risks were reassessed and found to be unchanged from the original project assessment. Fire risks have been monitored through MODIS and Park Rangers have followed up on incident patrols throughout the reporting period with no significant damage being reported in the PA or the leakage belt. Please review the updated GRC Risk Report annex 1a and the Risk tool. All risks were assessed and reported in the Risk Report.</p> <p>(March 30 2022)</p>
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Evidence Used to Close CL:	The audit team reviewed the various attendance lists, reports, and meeting minutes from the community outreach events that took place during the monitoring period, demonstrating that community consultation took place. An updated VCS natural risk assessment was provided, and VCS findings related to natural risk have been closed. This item is addressed.
Date Closed:	25 May 2022

Indicator G3.6 - Demonstrate that the project design includes specific measures to ensure the maintenance or enhancement of the high conservation value attributes identified in G1 consistent with the precautionary principle.	<p>Project activities implement for the enhancement of the HCVs mentioned in the validated PDD are outlined in section 2.2.6 of the MR in Table 6.</p> <p>For HCV 1: Species diversity there is patrolling by rangers and education for awareness. For HCV 2: Landscape level ecosystems there is protection and patrolling to reduce deforestation as well as education, land use mapping, sustainable livelihood projects, and transboundary collaboration. For HCV 3: Ecosystems and Habitats there is protection and patrolling and education. For HCV 4: Ecosystem services there is protection, education, and land use mapping. For HCV 5: Community needs there is education and land use mapping and planning. For HCV 6: Cultural Values there is education and awareness and land use mapping.</p> <p>Details of the results from the activities mentioned above are listed in Table 6 of the MR.</p>
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Evidence Used to Assess Conformance:	Section 2.2.6 of MR, Site visit interviews with rangers
Findings:	<p>The project vision is to protect and enhance natural resources within the project zone, and all project objectives work toward that vision. The creation of the Gola Rainforest National Park was the first step towards the enhancement of HCVs, and the continued protection of project areas and sustainable land use plans for the neighboring communities further enhance HCVs.</p> <p>Site visit interviews with rangers show that protecting the HCVs in the project area is a priority. While there are still illegal activities occurring in the project area, rangers believe illegal activities have been greatly reduced and rangers have strategies to solve poaching situations. Item closed.</p>
Date Closed:	01 November 2021

Indicator G3.7 - Describe the measures that will be taken to maintain and enhance the climate, community and biodiversity benefits beyond the project lifetime.	The creation of the Gola Rainforest National Park created the legal framework for maintaining the benefits of the project beyond its lifetime. In addition, the project works to empower local communities to become environmental stewards and obtain financial and in-kind benefits from the forest. There are several ways the project is supported financially through trust funds. The project is applying for
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	the GRNP and Tiwai Wildlife Sanctuary to achieve World Heritage status with UNESCO.
Evidence Used to Assess Conformance:	Section 2.2.7 of MR, site visit
Findings:	<p>Site interviews with the head teacher showed that the students participating in the environmental awareness and scholarship program are enjoying the program and tell their parents and other children about forest management and the importance of protecting the forests in the project area.</p> <p>The National Park status and community education in the project area suggest project benefits will last beyond the project lifetime. Item closed.</p>
Date Closed:	01 November 2021

<p>Indicator G3.8 - Document and defend how communities and other stakeholders potentially affected by the project activities have been identified and have been involved in project design through effective consultation, particularly with a view to optimizing community and stakeholder benefits, respecting local customs and values and maintaining high conservation values. Project developers must document stakeholder dialogues and indicate if and how the project proposal was revised based on such input. A plan must be developed to continue communication and consultation between project managers and all community groups about the project and its impacts to facilitate adaptive management throughout the life of the project.</p>	<p>The original identification and consultation of stakeholders took place during validation and details can be found in the 2015 VCS and CCB MIR. This involved identifying communities that would most affect and be the most affected by the project area. The communities most affecting the project area were identified to be the Forest Edge Communities (FEC) and the Government of Sierra Leone. The community most affected by the project area was determined to be the Forest Edge Communities. Table 25 of the validated PDD includes consultation meetings that took place during validation.</p> <p>Section 2.3.1 of the MR states that important outreach activities continued throughout the monitoring period, including stakeholder meetings, road shows, and community trainings. Additionally, Community Development Relations Officers (CDROs) were assigned to each chiefdom and visited with the FECs to allow open communication and monitor project activities. Formal meetings were held at least every 6 months.</p> <p>The MR states that community notice boards are in the 39 section towns with summaries of the Gola project and a diagram for the grievance mechanism.</p> <p>The CCB Social Monitoring Plan Describes 10 community initiative categories that will be monitoring throughout the project lifetime. Results of Indicators are reported in the results of the 2020 Longitudinal Survey and in Annex 1 of the MR.</p>
Evidence Used to Assess Conformance:	Section G3.8 of PDD, Section 2.3 and Annex 1 of MR, Longitudinal Survey, site visit
Findings:	Community consultation appears to be an important part of the Gola REDD project. The indicators outlined in the Social Monitoring Plan are reported in the Longitudinal Survey and Annex 1 of the MR for the current monitoring period.

	<p>Interviews with a CDRO revealed that there is high participation in community meetings and feedback is mostly positive.</p> <p>It was noted during the site visit that there was a lack of notice boards in the communities due to them being vandalized or stolen. During the site visit it was stated by some of the community members that there is a dire need in the communities for notice boards to get direct information from the project and chiefdom.</p>
<p>Clarification Request (CL):</p>	<p>As the project states it has an adaptive management plan (see VCS mitigation requirements) and given the site visit identified what they stated to be “a dire need for notice boards” please clarify how the project has adapted to the removal of the notice boards while still ensuring that the community is continually informed of project activities and updates.</p>
<p>Date Evaluated:</p>	<p>09 November 2021</p>
<p>Project Proponent Response/Actions and Date:</p>	<p>In the Project Description notice boards were never intended to be installed in all 122 FEC’s. The project has placed notice boards in 39 section towns, some of these towns fall outside the FEC’s, but are still in the seven Gola Chiefdoms and are there to inform people of project progress, events, illegal activity and to post copies of GCDC meeting minutes. They are more effective in these chiefdom centres and section towns where literacy rates are higher, populations are higher and they are the main market centres, which attract people from other parts of the chiefdom. There are very few people in the FEC’s who are literate, people are informed through representatives from section towns holding community meetings to pass on information. These methods are working.</p> <p>GRC staff have found that the best way to communicate messages to the FEC’s is to have:</p> <ul style="list-style-type: none"> - Community meetings - Awareness campaigns, i.e., presentations given directly to the villages. - Roadshow in section towns with stakeholders. - Share results with ministry of education at district level - School inspectors who then instruct teachers to inform students. - Messaging via radio is also more effective than notice boards <p>A plan is now in place to install new notice boards more widely in headquarter towns and encourage/ensure representative and section/town chiefs to report back to villages. Notice boards in FECs, will contain posters and focus on illustrative messaging, these will be focused on central villages of community clusters where people often travel to market goods and hear feedback.</p> <p>(March 30 2022)</p>

<p>Evidence Used to Close CL:</p>	<p>The verification team has reviewed the various meeting minutes and attendance sheets for the community meetings, quarter meetings, and stakeholder meetings that took place during the monitoring period. These documents included a powerpoint presentation which illustrates the various ways results of the project were communicated to the community. The VVB concludes the supplemental documentation and clarification provided by the project proponent, along with the results of site visit interviews, substantiate communication and consultation between project managers and community groups was maintained during the monitoring period regarding the project and its impacts despite the vandalization of notice boards.</p> <p>Based on feedback received from communities during the site visit, some communities view the notice boards as important methods of communication about the project. The project proponent has stated that there is a plan to install new notice boards more widely across the project area. For this reason, the VVB intends to issue a Forward Action Request for the next VVB to confirm the status of the project proponent's reported plan to address this concern. The VVB determined no further action is required on this item under the present verification. Item closed.</p>
<p>Date Closed:</p>	<p>2 June 2022</p>
<p>Forward Action Request (FAR):</p>	<p>For the next verification covering the monitoring period following the period 2015-2019, the VVB is requested to confirm the status of the proposed plan identified by the project proponent to install new notice boards more widely in headquarter towns and to encourage/ensure representative and section/town chiefs to report back to villages.</p>
<p>Indicator G3.9 - Describe what specific steps have been taken, and communications methods used, to publicize the CCBA public comment period to communities and other stakeholders and to facilitate their submission of comments to CCBA. Project proponents must play an active role in distributing key project documents to affected communities and stakeholders and hold widely publicized information meetings in relevant local or regional languages.</p>	<p>According to the Verra website, the project was open for public comment from 12 May 2021 – 11 June 2021. There are no comments posted on the website.</p> <p>The MR states that the majority of community members are illiterate, and so roadshows were conducted in Mende and project information was disseminated through video, pictures, drama, songs, and competitions.</p> <p>As Mende is not a written language, notices posted on community boards are in English which is the official language of Sierra Leone. The MR states a representative from the GRC LG is always available for translation.</p>
<p>Evidence Used to Assess Conformance:</p>	<p>Section 2.3.2, 2.3.3 of MR, site visit</p>
<p>Findings:</p>	<p>Site visit observations show that there is general knowledge of the project activities among the communities and that there is communication with the project team, especially with the Paramount Chiefs. Most meetings and announcements are communicated in Mende and documented and filed in English.</p>

	It was noted that many of the communication boards were taken down due to vandalism and theft. Item closed.
Date Closed:	02 November 2021
Indicator G3.10 - Formalize a clear process for handling unresolved conflicts and grievances that arise during project planning and implementation. The project design must include a process for hearing, responding to and resolving community and other stakeholder grievances within a reasonable time period. This grievance process must be publicized to communities and other stakeholders and must be managed by a third party or mediator to prevent any conflict of interest. Project management must attempt to resolve all reasonable grievances raised, and provide a written response to grievances within 30 days. Grievances and project responses must be documented.	<p>The MR states that the Communication and Grievance Procedures program is intended to ensure robust communication channels with neighborhood communities and local authorities. The mechanism is communicated with stakeholders through meetings, radio broadcasts, and notice boards. The grievance procedure was amended in 2014 after non-conformities identified during validation, with the Network for Movement for Justice and development acting as the third-party mediator.</p> <p>During the monitoring period there were 15 grievances raised and 12 resolved reported in Annex 3 of the MR.</p> <p>The unresolved grievances involve the people of Nomo refusing to sign an MoU with GRNP, the implementation of an eco-lodge and solar panels, and a disagreement about boundary lines.</p>
Evidence Used to Assess Conformance:	Section 2.3.4, Annex 3 of the MR
Findings:	<p>Grievances during the monitoring period are reported in Annex 3 of the MR. Many of the grievances appear to be resolved within a month or two of being received.</p> <p>The grievance procedure has been discussed in community meetings. Site visit interviews showed that the grievance procedure is well known, and that most issues are resolved at the chief level and do not get escalated to project management. However, during site visit interviews several individuals raised concerns with the how the Chiefdom Development Funds were allocated throughout the Forest Edge Communities, and there was no mention of these complaints in the reported grievances.</p>
Clarification Request (CL):	Please clarify how the comments on the allocation of Chiefdom Development Funds are being addressed.
Date issued:	09 November 2021
Project Proponent Response/Actions and Date:	<p>The Community Development Funds were negotiated in the Benefit Sharing Agreements (BSA), and it was decided that funding from carbon income should be used to benefit the whole chiefdom's population not only the FEC's. This delivery mechanism for community funding has been explained to the FEC's. To a certain extent GRC is limited in its influence as to where the funds are spent. The money is used to directly finance Chiefdom projects and decisions on where the money should be distributed are made by the elected chiefdom leadership and GCDC's.</p> <p>These issues have not been raised through the grievance process, but rather through other routes, for example, GCDC discussions (shown in meeting minutes). They are brought up directly with the Community Development</p>

	<p>Relations Officers (CDROs). Issues are also raised through the Gola Members of pParliament and Paramount Chiefs - GRC hold regular meetings with these stakeholders. It is clear that community members do understand this process and did agree to it at the beginning of the project.</p> <p>A comprehensive review of the Benefit Sharing Agreements are planned once the contracts are due for renegotiation in 2020.2. This review will be carried out using community surveys and PRA exercises to gather opinions of community members. GRC will encourage more funding for the FEC's and relate financial incentives to performance, i.e., reduced deforestation and increased conservation impacts, improved community forest management, protecting High Conservation Value habitats and corridors, additional livelihood support, the use of forest friendly cropping practices, as well as projects that benefit the vulnerable, e.g., health centres, support for community health workers, education (schools and teacher training and teaching resources), and market access.</p> <p>Please see support documents showing a matrix of CDF projects and their location (inside and outside FEC's). These lists also include: Names of villages that have not yet benefitted from CDF projects. There are limited resources spread over seven chiefdoms, which means that CDF funds will now be able to benefit everyone in the FEC's.</p> <p>In addition, an assessment is made every year and if villages have continually not benefitted from the CDF, then GRC ensures that these villages benefit from additional livelihood support. However, communities prefer to receive funding through the CDF.</p>
<p>Evidence Used to Close CL:</p>	<p>The VVB acknowledges the clarification and additional supporting documentation provided. The VVB was reviewed representative meeting minutes where concerns about fund allocations were raised by community members. Meeting minute notes reviewed identified how project representatives addressed the concerns through explanations that were reported as satisfying the concerns. The VVB determined through review of the Grievance Procedure (Grievance Procedure 15_7_2014_final.docx provided by the project proponent) that questions, conflicts, or general concerns able to be discussed or worked out and an immediate response able to be provided are not required to enter into the grievance mechanism procedure for formal registration. The VVB determined the documentation provided substantiates the Grievance Mechanism implemented in 2014 has been followed for concerns regarding how the Chiefdom Development Funds were allocated throughout the Forest Edge Communities during the monitoring period under verification.</p>

	<p>The VVB notes that although this item is closed for the monitoring period under verification (2015-2019), based on the feedback received from community members during the site visit there is an opportunity for improvement in continued communication about the status of the Chiefdom Development Funds and how they have been and are proposed to be allocated.</p> <p>The VVB also intends to issue a Forward Action Request for the next VVB to check on the status of the three grievances registered during this monitoring period (2015-2019) that were reported as remaining unresolved in MR Annex 3.</p> <p>Item closed.</p>
Date closed:	1 June 2022
Opportunity for Improvement (OFI):	<p>In response to concerns noted by community members during the site visit, an OFI was noted for continued communication by project staff about the status of the Chiefdom Development Funds and how they have been and are proposed to be allocated.</p> <p>OFIs do not require project proponent action to close out the finding.</p>
Forward Action Request (FAR):	For the next verification covering the monitoring period following the period 2015-2019, the VVB is requested to confirm the status of the three grievances registered during this monitoring period (2015-2019) that were reported as remaining unresolved in MR Annex 3.

Indicator G3.11 - Demonstrate that financial mechanisms adopted, including projected revenues from emissions reductions and other sources, are likely to provide an adequate flow of funds for project implementation and to achieve the anticipated climate, community and biodiversity benefits.	This was not addressed in the MR and no guidance requiring this information is included in the verification report template.
Evidence Used to Assess Conformance:	
Findings:	Validation item.
Non-conformance Request (NCR):	
Date Evaluated:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	

G4 Management Capacity and Best Practices

Indicator G4.1 - Identify a single project proponent which is responsible for the project's design and implementation. If multiple organizations or individuals are involved in the project's development and implementation the governance	<p>The project proponent is The Gola Rainforest Conservation LG and Francis Massaquoi is the contact person.</p> <p>Other entities involved in the project are the National Protected Areas Authority, The Forestry Division of the</p>
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structure, roles and responsibilities of each of the organizations or individuals involved must also be described.	Ministry of Agriculture and Forestry of the Government of Sierra Leone, the Conservation Society of Sierra Leone, the Paramount Chief Representatives, the Royal Society for the Protection of Birds, the Cambridge-Wageningen Research Group, Access to Gender Action Learning System, Rory's Well, Jula Consultancy, and Ngoleagorbu Farmers Union. The role in the project for each of these organizations is listed in Section 2.1.4 of the MR.
Evidence Used to Assess Conformance:	Section 2.1.3, 2.1.4 of MR
Findings:	The project proponent is The Gola Rainforest Conservation LG. Other organizations and their roles are listed in the MR. Item closed.
Date Closed:	12 October 2021

Indicator G4.2 - Document key technical skills that will be required to implement the project successfully, including community engagement, biodiversity assessment and carbon measurement and monitoring skills. Document the management team's expertise and prior experience implementing land management projects at the scale of this project. If relevant experience is lacking, the proponents must either demonstrate how other organizations will be partnered with to support the project or have a recruitment strategy to fill the gaps.	The MR states that the Gola Rainforest Conservation LG (GRC) oversees the overall management of the project along with three partners of the company. The GRNP management team is divided into five sub-departments: finance, administration, park operations, research & monitoring, and community development. Roles and responsibilities are listed in Annex 4 of the MR. The GRNP management team has extensive experience, and conservation initiatives have been ongoing since 2004.
Evidence Used to Assess Conformance:	Section 2.4.1, Annex 4 of MR, interviews with management staff
Findings:	The project management team has demonstrated expertise and ability to manage a CCB project. During interviews with project staff, it was evident that through the project proponent and numerous partnerships the teams have the necessary skills to continue to successfully implement project activities. Item closed.
Date Closed:	03 November 2021

Indicator G4.3 - Include a plan to provide orientation and training for the project's employees and relevant people from the communities with an objective of building locally useful skills and knowledge to increase local participation in project implementation. These capacity building efforts should target a wide range of people in the communities, including minority and underrepresented groups. Identify how training will be passed on to new workers when there is staff turnover, so that local capacity will not be lost.	The project has an ongoing cycle of training and orientation. Retention for the project is very high, with 2019 have a retention of greater than 95%. Annex 5 of the MR includes a list of trainings conducted during the monitoring period along with the number of participants.
Evidence Used to Assess Conformance:	Section 2.4.4, Annex 5 of the MR, site interviews

Findings:	Trainings for project staff were ongoing throughout the monitoring period. Employees interviewed stated that they had received training, and documents containing outlines and minutes of training sessions were provided to the audit team. Item closed.
Date Closed:	03 November 2021
Indicator G4.4 - Show that people from the communities will be given an equal opportunity to fill all employment positions (including management) if the job requirements are met. Project proponents must explain how employees will be selected for positions and where relevant, must indicate how local community members, including women and other potentially underrepresented groups, will be given a fair chance to fill positions for which they can be trained.	<p>The MR states that the Gola REDD project is committed to providing opportunities for community members. Preference for employment is given to applicants from the seven chiefdoms, and if a man and woman are equally ranked the woman will be given employment preference.</p> <p>The employee handbook was provided to the audit team and reinforces what has been said in the MR about hiring practices.</p>
Evidence Used to Assess Conformance:	Section 2.4.5 of the MR, GRC Staff Handbook
Findings:	<p>100 out of 148 Gola staff are from the 7 chiefdoms. The project also employs a significant number of casual workers on a day-to-day basis.</p> <p>Project staff that were interviewed state that approximately 90-95% of workers are from the community. Job positions are advertised through local radios, the internet, and at the technical universities. Project HR states that women do not apply for positions very often. Of the approximately 115 staff identified, only 13 are female.</p>
Clarification Request (CL):	Given there are so few women employed by the project, please provide records of applicants to demonstrate that women and underrepresented groups who apply are given preference as stated in the MR.
Date Issued:	09 November 2021
Project Proponent Response/Actions and Date:	<p>The situation is that very few women apply for positions that are advertised. Often when women do apply, very few have the necessary qualifications to be able to carry out the job.</p> <p>GRC HR finds that the ratio of applications is on average ten men apply for everyone female, this is due to a number of reasons: educational background, experience, cultural norms, for example, in the paternal society quite often men will not allow wives to work, although this is less so for office base jobs it is a significant issue for field jobs.</p> <p>After asking female members of staff and specifically the HR Superintendent and the Gender Officer (who are both female): the feedback was that few women want to apply and prefer to have more traditional roles at home. There are few female role models. They feel the recruitment</p>

	<p>process is fair and that people are hired on merit, with tests completed during interviews.</p> <p>Adverts do encourage women to apply and the women that are staff members are very strong and hold key positions across the organisation.</p> <p>(March 30 2022)</p>
Evidence Used to Close CL:	<p>Applicant logs provided as support documentation by the project proponent substantiate that the large majority of applicants for jobs with the GRNP are male, with 138 male applicants and only 10 female applicants for 7 open positions during the monitoring period based on the logs provided for review. Review of these logs supports that female applicants may be given preference for employment, based on a higher proportion of females reported as employed in project activities compared to the proportion of females applying for open positions. This item is addressed.</p>
Date Closed:	19 May 2022

<p>Indicator G4.5 - Submit a list of all relevant laws and regulations covering worker's rights in the host country. Describe how the project will inform workers about their rights. Provide assurance that the project meets or exceeds all applicable laws and/or regulations covering worker rights and, where relevant, demonstrate how compliance is achieved.</p>	<p>The MR lists the Regulation of Wages and Industrial Relations Act 1971 as the primary legislation affecting employment in Sierra Leone. Other legislation includes:</p> <p>Workman's Compensation Act 1971 Anti-Corruption Act 2008 UK Employment Law 1991 Constitution of Sierra Leone and the National Social Security and Insurance Trust Act, No. 5</p> <p>Annex 6 of the MR lists the requirement for each law and how the Gola project is compliant, mostly citing the employee handbook as evidence of compliance.</p>
Evidence Used to Assess Conformance:	Section 2.4.6, Annex 6 of MR, GRC Staff Handbook
Findings:	<p>Annex 6 of the MR demonstrates how the Gola REDD project is compliant with requirements of legislation related to worker's rights.</p> <p>Have new employees been hired since the last verification? If so, please clarify if there are any records that exist to show they were provided the handbook in an accessible format (written, audio or otherwise).</p>
Clarification Request (CL):	Please provide any records to show that employees were provided the handbook in an accessible format (written, audio or otherwise).
Date Issued:	09 November 2021
Project Proponent Response/Actions and Date:	<p>A copy of the GRC staff handbook is provided to every staff member and a list of signatures is kept by the Human Resources (HR) Superintendent, please see Annex cited in the next column.</p> <p>The staff handbook was recently reviewed and updated in collaboration with the government Department of Labour and is in complete alignment with Sierra Leonean labour</p>

	<p>law. The GRC Senior management team (Departmental Superintendents) provided input into the staff handbook. The document was then approved by the GRC Board of Directors.</p> <p>Additional safeguarding, conflict of interest, gender policies, anti-corruption, bullying, whistleblowing, and Anti-bribery policies have been added which go beyond the Sierra Leonean law to further protect staff. Staff safeguarding training is also regularly implemented.</p> <p>A copy of the staff handbook is also kept in the GRC library.</p> <p>(March 30 2022)</p>
Evidence Used to Close CL:	A copy of the staff handbook updated in 2020 was provided to the verification team. A checklist of employees who have received the handbooks was also provided, demonstrating that the GRNP documents when the handbook is distributed. This item is addressed.
Date Closed:	19 May 2022
<p>Indicator G4.6 - Comprehensively assess situations and occupations that pose a substantial risk to worker safety. A plan must be in place to inform workers of risks and to explain how to minimize such risks. Where worker safety cannot be guaranteed, project proponents must show how the risks will be minimized using best work practices.</p>	<p>The MR section 2.4.7 states that the employee handbook contains a 'Health and Safety' section. The project provides staff members with a health and safety card which includes emergency contact details and an emergency plan. Additionally, Park Rangers undertake refresher training courses every year which emphasizes health and safety.</p> <p>The GRC Staff Handbook includes a Health & Safety Register with a series of risk assessments for certain jobs. The risk assessments include potential hazards, who is potentially affected, control measures to mitigate risk, and who is responsible for each measure. Risk assessments for forest work, health hazards, travel/transport, office buildings, hazardous substances, use of computers, and lifting were provided.</p>
Evidence Used to Assess Conformance:	Section 2.4.7 of MR, GRC Staff Handbook and Risk Assessment appendices
Findings:	<p>The risk assessments included in the employee handbook cover potential risk to worker safety for a variety of jobs as well as measures taken to mitigate those risks.</p> <p>Project documentation and site visit interviews demonstrate that rangers go through extensive trainings and the project emphasizes using best practices to minimize risk. Interviews with rangers revealed that there have been incidents between rangers and poachers. Because of these altercations, the project added backup from the military. The audit team did not see these incidents or the project's response mentioned in the Monitoring Report.</p>
Clarification Request (CL):	Please address the finding.

Date Issued:	09 November 2021
Project Proponent Response/Actions and Date:	<p>Examples of incident reports are provided in the Annexes 6a to 6f listed: e.g., the confiscation of a shotgun from poachers. If poachers do not put-up resistance and are recognised by the Rangers, which is often the case and is a regular occurrence when poachers are caught. On occasion if there is resistance from poachers then the police are called in and as a last resort the military.</p> <p>The incident of one Ranger being shot by poachers: The Park rangers are not armed and are trained not to approach poachers if they are armed. On this occasion the poachers reacted quickly and shot one of the GRC rangers.</p> <p>All incident reports between Park Rangers and Poachers, illegal miners, and illegal loggers are filed by GRC Park Operations. These reports are taken to the police to be recorded at the station.</p> <p>The Park Operations superintendent provides incident reports as well as more comprehensive monthly reports. Incident reports are immediately taken to the Head of Gola (HOG) and he follows up with the relevant authorities.</p> <p>If guns are involved, then additional patrols are scheduled, and a request is made to the Police or the Republic of Sierra Leone Armed Forces (RSLAF) to accompany the patrols. The RSLAF forces also carry out patrols in the forest as part of their routine. Both the Police and RSLAF are armed.</p> <p>(March 30 2022)</p>
Findings (Round 2):	<p>The VVB acknowledges the incident reports provided by the project proponent as supplemental documentation demonstrating that the incidents impacting employees are well documented. The VVB acknowledges through review of the Rangers Refresher Training Handbook (Sinclair 2014) that a plan is in place and implemented to inform rangers of risks and to explain how to minimize such risks.</p> <p>Guidance for the CCB & VCS Monitoring Report Template for the section covering Indicator G4.6 requires the project proponent to provide an assessment of substantial risks to worker safety that have arisen due to project implementation, to describe activities and/or processes implemented to inform workers of risks and how to minimize such risks, and to show how risks were minimized. This description is provided in the response from the project proponent, but is not provided in the MR.</p>
Clarification Request (CL):	Please provide clarification within the MR in accordance with the finding.
Date Issued:	3 June 2022
Project Proponent Response/Actions and Date:	Section 2.4.7. has been updated to address above clarification request.

	5 th August 2022
Evidence Used to Close CL:	The VVB confirms that section 2.4.7 has been updated with additional information on the processes in place to inform workers of risks and how incidents are documented and addressed. This item is closed.
Date Closed:	08 August 2022
Indicator G4.7 - Document the financial health of the implementing organization(s) to demonstrate that financial resources budgeted will be adequate to implement the project.	Section 2.4.8 of the MR shows the income and balance of the GRC and states: "In both of these recent financial years, income was sufficient to cover operational expenses. Income sources are varied which help ensure financial sustainability. These include Carbon sale revenues, grants routed through the GRC members and grants to GRC directly." Financial documents are provided for the year 2013.
Evidence Used to Assess Conformance:	MR Section 2.4.8
Findings:	Note that the CCB guidance document states: "Implementing organizations will need to provide objective evidence to auditors to support assertions of their financial health made in the project design documentation. The types of documents that help with the assessment of financial health are: independently audited financial statements and audit reports, annual reports and budgets, and grant agreements. There are two financial statements that form the core of any financial health analysis: income statements and balance sheets. These documents need to be audited and shared with the CCB Standards auditors. Income statements reflect the annual revenues minus expenses of the organization, while balance sheets provide a snapshot of overall financial health at any given time."
Non-conformance Request (NCR):	Please provide updated documents to meet the requirement stated above to demonstrate the financial health of the implementing organization.
Date Issued:	09 November 2021
Project Proponent Response/Actions and Date:	<ol style="list-style-type: none"> 1. GRC has annual audits implemented by an independent accounting firm, Annex 7a. 2. There is also an example of the funding agreement between RSPB and GRC, Annex 7b. 3. There are also Grant agreements, example given is with the West Africa Biodiversity and Climate Change (WABICC), Annex 7c 4. The International Eco Fund (IEF) was established as a charity registered with the Charity Commission (Registered Charity no.1115374 –see Appendix 9 for IEF Trust Deed) on 6 July 2006. It was set up as a means of managing endowment fund capital investments that minimises the operational management costs. As a result, it is able to maximise the funding it makes available to support international wildlife conservation initiatives.

	<p>Modus operandi It is intended that IEF achieves its objectives primarily by providing an efficient vehicle by which Original Funders can provide financial support for Projects. This will usually take the form of an endowment arrangement and will involve receiving from Original Funders lump sum grants (usually restricted to a specified Project(s)), investing them and subsequently releasing annual returns (both capital and revenue) in a controlled manner and in accordance with Grant and Programme Funding Agreements, to the relevant Projects.</p> <p>The fund specifically for Gola now stands at 4.2 million USD.</p> <p>5. In 2019 carbon income covered 42% of the GRC operational budget and this proportion is increasing with the expectation that next year (2020) the GRC budget will be covered 100% through carbon sales.</p> <p>(March 30 2022)</p>
Evidence Used to Close NCR:	Documentation provided by the project proponent substantiates GRCL has undergone annual audits by an independent audit firm for the years covered by the monitoring report (2015-2019). Documentation provided by the project proponent substantiates grant agreements that are in place. A multi-year project budget spreadsheet was also provided for VVB review. Information provided was determined to substantiate the financial health needed to demonstrate that financial resources budgeted will be adequate to implement the project. This item closed under CCB review, but other financial aspects are being reviewed under the VCS portion of the verification and may have separate findings requiring resolution.
Date Closed:	3 June 2022

G5 Legal Status and Property Rights

<p>Indicator G5.1 - Submit a list of all relevant national and local laws and regulations in the host country and all applicable international treaties and agreements. Provide assurance that the project will comply with these and, where relevant, demonstrate how compliance is achieved.</p>	<p>Section G5.1 lists the national and local laws and regulations and all international treaties and agreements that are relevant for the project. The Gola Rainforest Conservation LG is in a public-private partnership with the Ministry of Agriculture, Forestry, and Food Security and must comply with all relevant laws under the terms of the agreement.</p> <p>Section 2.5.1 of the MR states that no additional relevant laws and regulations have come into effect since the previous validation.</p>
Evidence Used to Assess Conformance:	Section G5.1 of validated PDD, Section 2.5.1 of MR
Findings:	The relevant laws and regulations have been outlined for the project area, however, no verifiable evidence or demonstration of compliance with laws beyond worker's rights has been provided.

Clarification Request (CL):	Please provide a demonstration of how compliance with relevant national and local laws is achieved.
Date issued:	13 October 2021
Project Proponent Response/Actions and Date:	<p>The Forestry Act of 1988 remains the principal legislation guiding the management and regulation of forestry and Forest Reserves in Sierra Leone. GRC has developed a Gola Rainforest National Park Management Plan in line with the Forestry act and adheres to this plan. The project is in the process of developing Community Forest Management plans and developing bylaws to govern this process as well as advocating for government policy to legislate for Community Forest registration. The project enforces restrictions, outlined in the Forestry Act, to control logging and charcoal production.</p> <p>The Wildlife Conservation Act of 1972 is the principal legislation guiding the management and regulation of wildlife and protected areas. The Wildlife Conservation Act 1972: The Act consists of 76 sections divided into 6 Parts: Preliminary (I); Constitution of Strict Natural Reserves, National Parks, etc. (II); Hunting of animals generally, licences and permits (III); trophies (IV); Evidence, penalties, and forfeiture (V); General (VI)</p> <p>Challenges to wildlife conservation are summarised as:</p> <ul style="list-style-type: none"> - Lack of awareness among the general population and other sectors about benefits of wildlife conservation. GRC through community engagement, meeting and awareness campaign and environmental education continually makes community members aware of these benefits. - National and local poverty and its impact on availability of financial resources and concomitant priorities for budget and extra-budgetary allocations resulting in insufficient human and financial resources for effective wildlife conservation. GRC provides livelihood support, BSA agreements all aim to improve incomes and wellbeing of the FEC's Forest Edge Communities with the aim of conserving biodiversity. - Inability to meet international obligations under a range of biodiversity conservation conventions. GRC enforces the international conventions. The cross-sector strategies and cross-cutting issues that GCR focuses on are providing financial resources, influencing policies, enforcing regulations and legislation, facilitating relevant research and training, capacity building of government, communities and civil society, public participation in the management of the PANational Park, planning, monitoring the impact on conservation, conservation of protected areas, sustainable land use, incentive measures, public education on environmental issues, impact assessments and surveys, access to technology and sustainable agriculture techniques, information exchange, sharing of benefits and indigenous knowledge. GRC combats the most destructive elements of agriculture followed by mining, intensifying agriculture to reduce the need for slash and burn. Reducing direct off-takes mainly through

	<p>subsistence hunting and trapping, allowing for natural recovery of wildlife, and reducing trafficking trade using SMART approach</p> <ul style="list-style-type: none"> - Depletion of wildlife and degradation of natural ecosystems. GRC enforces the rules and regulations of the National Park PA through Park Ranger patrols. - Lack of up-to-date information on wildlife resources and status of ecosystem. The project carries out a wide range of research, see biodiversity section in the MIR. - Detrimental impacts on biodiversity of poor coordination, conflicting policies, conflicting mandates and land use practices at national, sub-national, local and community levels. - Laws or Bylaws related to Community forests (do they exist?). Working with communities, GRC is helping to develop local bylaws for community forests. <p>GRC received a certificate of compliance to the Wildlife Conservation Act</p> <p>GRC received certificates from National Social Security and Insurance Trust (NASSIT) verifying compliance to the scheme. NASSIT was established by an Act of Parliament (Act No. 5 2001) to administer a Social Security Scheme that provides financial security to all employees in Sierra Leone in the form of Old Age, Invalidity and Survivors' Benefits based on Social Insurance principles. GRC pays all taxes and government benefits to employees, these include rent, transport to work, medical and leave.</p> <p>GRC complies with all international staff, resident and working permits according to in-country immigration law.</p> <p>Lawyer Rolland Wright on retainer and provides legal; advice to GRC and is the company secretary ensuring that GRC is complaint with all non-profit company laws and adheres to all partnership agreements.</p> <p>(March 30 2022)</p>
<p>Findings (Round 2):</p>	<p>Copies of certificates provided by the project proponent support the clarification provided in the response from the project proponent and substantiate compliance with national and local laws and regulations.</p> <p>Guidance for the CCB & VCS Monitoring Report Template for the section covering Indicator G4.6 requires the project proponent to provide assurance that the project is in compliance with all national and local laws and regulations in the host country that are relevant to the project activities and, where relevant, demonstrate how compliance has been achieved. This description is provided in the response from the project proponent and in support documents, but is not provided in the MR.</p>

Clarification Request (CL):	Please provide clarification within the MR in accordance with the finding.
Date Issued:	3 June 2022
Project Proponent Response/Actions and Date:	Section 2.5.1 in the MIR has had the above response text added to it to provide assurances and evidence that it is in compliance with all relevant national and local laws and regulations. 5 th August 2022
Evidence Used to Close CL:	The VVB confirms that section 2.5.1 of the MR has been updated with additional information demonstrating how the project ensures compliance with the relevant laws and regulations. This item is closed.
Date Closed:	08 August 2022

Indicator G5.2 - Document that the project has approval from the appropriate authorities, including the established formal and/or traditional authorities customarily required by the communities.	This item was closed at validation and does not need to be reopened during verification.
Evidence Used to Assess Conformance:	Section G5.2 of PDD
Findings:	The Forestry Division of the Ministry of Agriculture, Forestry and Food Security of the Government is one of the members of the Gola Rainforest Conservation LG.
Date Closed:	13 October 2021

Indicator G5.3 - Demonstrate with documented consultations and agreements that the project will not encroach uninvited on private property, community property, or government property and has obtained the free, prior, and informed consent of those whose rights will be affected by the project.	<p>Management and carbon rights to the project area are held by the Government of Sierra Leone and were transferred to the Gola Rainforest Conservation LG for the duration of the project lifetime. FPIC was obtained through a series of consultations with identified stakeholder groups.</p> <p>The project consulted with Paramount Chiefs and landowners registered on the GRNP landowner register to request agreements be signed to transfer any existing carbon rights to the government in exchange for annual payment.</p>
Evidence Used to Assess Conformance:	Section 2.5.2 of MR, site visit interviews; supporting documents
Findings:	<p>Interviews with the Paramount Chiefs showed that they are satisfied with the communication between project staff and their communities.</p> <p>The audit team notes that the list of grievances documented in the Monitoring Report involves several pending issues involving boundary disputes and refusals to sign MoUs.</p>
Clarification Request (CL):	Please provide an update on the grievances related to this indicator and any formal documentation related to it.
Date Evaluated:	09 November 2021
Project Proponent Response/Actions and Date:	Annex 9a outline: In cases where the gazetted boundary was disputed, the data collected by the boundary team was considered by an advisory group (consisting of senior

	<p>and technical GRNP staff). This group was tasked with taking a pragmatic and conciliatory approach in the interest of maintaining good relations with the boundary communities and minimising the impact on their livelihood activities. Full details of the available options and decision-making process are provided as a flowchart in Appendix 3 Boundary Dispute Resolution. A case-by-case description of the outcomes is provided in section 4.2. outlines all of the boundary disputes.</p> <p>An examples is: Bongoma - Tunkia Chiefdom – Gola South: Bongoma disputed the gazetted boundary on the grounds that it differed from the Vandi boundary of 2004-07, and they had subsequently established a plantation within the area. Resurvey did not identify any stone cairns in the area but the Vandi boundary was clearly visible and this was adopted as the newly demarcated boundary. Relative to the gazette this represents a gain to the community of 16.5 Ha, consisting mostly of active plantation and s farm bush.</p> <p>The long running boundary dispute in Gola North Boundary Malema was submitted and recorded by the then company secretary.</p> <p>Nomo Chiefdom signed an MoU, but there was an amendment to the original MoU, which wasn't signed until after the verification reporting period.</p> <p>(March 30 2022)</p>
<p>Findings (Round 2):</p>	<p>The VVB acknowledges and reviewed the information in the document “Annex 9 Marris et al_2013_GRNP boundary demarcation report.docx”. This information appears to pre-date the verification period of 2015-2019 and does not provide documentation regarding resolution of the concern noted as an unresolved grievance in Annex 3 of the MR.</p> <p>Guidance for the CCB & VCS Monitoring Report Template for the section covering Indicator 5.3 includes the requirement for the project proponent to demonstrate with documented consultations and agreements that the project has not encroached uninvited on private property, community property or government property. The MR does not document how the grievance registered in 2016 over the people of Nomo refusing to sign a MoU with GRNP has been resolved. The MR does not document how the grievance from the town Chief of Fobu registered in “Late 2019” over the gazetted boundary line has been resolved. The MR does not document how project activities associated with the eco lodge and solar panels in Tunkia met the requirement for FPIC. The VVB has not been provided with documentation to show that the project will not encroach uninvited on private property or community property in Nomo or Fobu, or that the project did not encroach uninvited in Tunkia in regards to the implementation of an eco lodge and solar panels.</p>

Clarification Request (CL):	Please provide clarification within the MR in accordance with the finding, and please provide supporting documentation for VVB review.
Date Issued:	3 June 2022
Project Proponent Response/Actions and Date:	<p>Please note that section 2.5.2 and Annex 3 of the MIR have been updated to reflect our responses below.</p> <p>The MR does not document how the grievance registered in 2016 over the people of Nomo refusing to sign a MoU with GRNP has been resolved.</p> <p>Nomo refused to sign the new GRNP REDD Project, and FECs conservation and Cooperation Agreement for 2015/16 due to misinformation and promises made by the MP of Nomo chiefdom during the 2017/18 parliamentary and Presidential election campaign. In one of his campaign messages he promised the people that if they vote for him he will kick Gola Forest Programme out of the Nomo Chiefdom. The people took the message to heart and he was voted in as MP. This completely poisoned the minds of people against Gola. Several attempts have been made since that time to educate them to sign, including with other Paramount Chiefs, but to no avail. The negotiation process still continues and out of 22 villages, three (3) have signed and are now receiving the REDD FEC support. As stated in the agreement. Unfortunately the MP did not succeed and has even abandoned the chiefdom and the people have realized the mistake and now rethinking to sign the MOU.</p> <p>Note that initially in 2013/14 they all (22 villages) signed the MOU but because of Ebola outbreak that stopped all operations and wasted two years. GRC decided to compensate the villages as a means to start fresh. Below are the benefits outlined in the special agreement for FECs.</p> <ul style="list-style-type: none"> Agriculture assistance to increase productivity of selected crops (non-invasive sp.) Cocoa rehabilitation VSLA Two scholarship Co-management and land use planning <p>The MR does not document how the grievance from the town Chief of Fobu registered in “Late 2019” over the gazetted boundary line has been resolved.</p> <p>Fobu and Giema initially disputed the gazetted boundary on the grounds that it differed from the Essa boundary of 2004-07. Resurvey identified original boundary stones upon a visible cut boundary line and this was proposed at the newly demarcated boundary. Although accepted by the communities, they declined to sign the boundary agreements as they had mature cocoa plantations well within the National Park. Fobu identified one plantation of 4.85 Ha, and Giema identified two plantations of 3.5 Ha</p>

	<p>and 9.57 Ha. It is believed that the current cocoa trees were established between 1975 and 1985, although the Giema community claimed that the land had been in their use since the 1930's.</p> <p>Resolution strategy : In May 2013, both communities signed the agreements for the accepted boundary and verbally agreed to abandon their cocoa plantations inside the park in return for acceptable compensation.</p> <p>Since 2013/2019 further negotiations have been held with Paramount, section and town chiefs to resolve the conflict on boundary issues. The objective of the boundary resurvey and participatory demarcation process was to involve stake-holding communities in the survey, agreement, and demarcation of an appropriate definitive boundary for the National Park. In 2019 a village meeting was held again with the key strake holders of Fobu community, issue relating to compensation and the significant errors that were made in some areas due to lack of knowledge in the use of GPS technology during the re-demarcation/ re-brushing were discussed. GRC agreed to pay the compensation and apologized for the long time the problem not being solved. The town chief advised the community to be patient until the problem is resolved.</p> <p>Separate meeting was held with PC at chiefdom head quarter involving all section chiefs and the some town and discussed the same issue. Not with standing they continue to get their entitlement for the protection of the and or in line with the Benefit sharing Agreement.</p> <p>The MR does not document how project activities associated with the eco lodge and solar panels in Tunkia met the requirement for FPIC.</p> <p>Construction work to develop a disused building site into an eco-lodge in model site 1, Bunumbu, commenced during November. The lodge is a community asset, and a project of their choosing (rather than the Gola Project choice), supporting the long-term community forest management efforts of Bunumbu and Golawoma by generating income from eco-tourism. The involvement of youths and women leaders were very high.</p> <p>Materials for the construction were provided to the community in stake. The representative of the paramount chief and other local authorities in the Golahun section of the chiefdom, joined the residents of Bunumbu and Golawoma to receive the delivery of construction materials for the construction work. Materials were locally sourced from the community ensuring as much as possible the protection of the environment and the national in general.</p>
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	<p>The community participated in the identification of skilled contractors for the job and renewed their pledge to contribute unskilled labor for the construction work and for moving the materials from Golahun to Bunumbu on foot</p> <p>The VVB has not been provided with documentation to show that the project will not encroach uninvited on private property or community property in Nomo or Fobu, or that the project did not encroach uninvited in Tunkia in regards to the implementation of an eco lodge and solar panels.</p> <p>The project has policies and procedures for FPIC and follows them rigorously. The project also has no intention of encroaching on community land, and follows all relevant laws as documented. The Ecolodge is a community led initiative with the project providing support to the community to deliver it. The Grievance noted in Annex 3 of the MIR is more about a specific stakeholder potentially feeling under consulted, as issue which has since been reviewed and is addressed in the Annex3 update.</p> <p>The participatory, boundary demarcation protocol designed and implemented by the GRNP /GRC-LG project is the first of its kind in Sierra Leone a model for the establishment of conflict free boundaries. Boundary disputes are sensitive as they potentially impact upon the livelihoods of the adjacent communities, especially in those cases where communities have established plantations (requiring relatively intensive cash and labour inputs) in disputed areas. Where there is a legitimate claim by communities for not agreeing to the 2010 gazetted boundary, as a result of historical errors, it is the policy of the GRNP to adopt a conciliatory approach to solving these disputes in the interest of maintaining good relations with the forest edge communities and minimizing the impact on their livelihood activities. A process of 'boundary re-survey and participatory demarcation', following the principles of free and prior informed consent, was therefore initiated in 2011 with the intention of resolving outstanding disputes and establishing a clearly demarcated boundary with the agreement of the forest edge communities for the purposes of re-gazettelement and finalization of the total area of the project area as required for the successful development of the Gola REDD project. The following below were used to facilitate the process. Consultative meetings with PCs, section chiefs, town chiefs and land owners family heads of the disputed village to obtain survey permission and sign form. Discuss the process of signing the boundary survey permission form Discuss the boundary agreement form and finally boundary dispute resolution form.</p>
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	There is also a flow chart of boundary dispute solution to follow step by step to ensure the right and satisfaction of the communities/families that own the land.
Evidence Used to Close CL:	The VVB confirms that Annex 3 of the MR has been updated to include additional information about how the grievances received during the monitoring period were addressed and clarifying how the FPIC process was implemented during the monitoring period. The VVB reviewed supporting documentation regarding meeting minutes for the grievance redress meetings. A Forward Action Request was issued for indicator 3.10 to check the status of the ongoing grievances at the next verification. Item closed
Date Closed:	2 November 2022
Indicator G5.4 - Demonstrate that the project does not require the involuntary relocation of people or of the activities important for the livelihoods and culture of the communities. If any relocation of habitation or activities is undertaken within the terms of an agreement, the project proponents must demonstrate that the agreement was made with the free, prior, and informed consent of those concerned and includes provisions for just and fair compensation.	<p>Management rights to the project area have been held by the Government of Sierra Leon since the Gola Forest Reserves was created, a process that began in the 1920s. Management and Carbon rights were transferred to the Gola Rainforest Conservation LG for the duration of the project lifetime and is therefore not encroaching on community or private property.</p> <p>The Gola project works with local stakeholders to maintain consent during project activity, and all activities conducted in the leakage belt are fully discussed and agreed upon by the community.</p>
Evidence Used to Assess Conformance:	Section 2.5.3 of MR, site visit interviews
Findings:	Interviews with the Paramount Chiefs showed that they are satisfied with the communication between project staff and their communities. There was no evidence of land disputes, and the communities participate in the project voluntarily. Community members were aware of project activities and there is overall good will towards the project. Item closed.
Date Closed:	03 November 2021
Indicator G5.5 - Identify any illegal activities that could affect the project's climate, community or biodiversity impacts (e.g., logging) taking place in the project zone and describe how the project will help to reduce these activities so that project benefits are not derived from illegal activities.	<p>The major threat to climate, community, and biodiversity impacts is smallholder agriculture encroaching into the project area. This is mitigated by ranger patrols as well as the creation of livelihood activities for the Forest Edge Communities that preserve the integrity of the forest cover.</p> <p>Other illegal activities include mining, selective hunting, snaring, and hunting. The project works with Forest Edge Communities to promote environmental awareness and land use planning.</p>
Evidence Used to Assess Conformance:	Section 2.5.4 of MR, site visit interviews
Findings:	Ranger patrols, alternative livelihood activities, and environmental awareness and land use planning were designed to prevent illegal activities that would degrade the forest and land.

	Interviews with rangers indicate that while illegal activities are still occurring, the rangers believe that they are decreasing, and numerous arrests have been made during the monitoring period. There are currently job openings for addition ranger positions due to several reaching retirement age. The forest edge communities continue to understand the importance of the conservation of the project area. Item closed.
Date Closed:	03 November 2021

Indicator G5.6 - Demonstrate that the project proponents have clear, uncontested title to the carbon rights, or provide legal documentation demonstrating that the project is undertaken on behalf of the carbon owners with their full consent. Where local or national conditions preclude clear title to the carbon rights at the time of validation against the Standards, the project proponents must provide evidence that their ownership of carbon rights is likely to be established before they enter into any transactions concerning the project's carbon assets.	This item was successfully demonstrated during validation and does not need to be reopened during verification.
Evidence Used to Assess Conformance:	
Findings:	
Date Closed:	13 October 2021

CL1 Net Positive Climate Impacts

Indicator CL1.1 - Estimate the net change in carbon stocks due to the project activities using the methods of calculation, formulae and default values of the IPCC 2006 GL for AFOLU or using a more robust and detailed methodology. The net change is equal to carbon stock changes <i>with</i> the project minus carbon stock changes <i>without</i> the project (the latter having been estimated in G2). This estimate must be based on clearly defined and defensible assumptions about how project activities will alter GHG emissions of carbon stocks over the duration of the project or the project GHG accounting period.	Pending successful VCS verification.
Evidence Used to Assess Conformance:	
Findings:	See VCS verification
Non-conformance Request (NCR):	
Date Evaluated:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	

Indicator CL1.2 - Estimate the net change in the emissions of non-CO2 GHG emissions such as CH4 and N2O in the <i>with</i> and <i>without</i> project scenarios if those gases are likely to account for more than a 5% increase or decrease (in terms of CO2-equivalent) of the project's overall GHG emissions reductions or removals over each monitoring period.	Pending successful VCS verification.
Evidence Used to Assess Conformance:	
Findings:	See VCS verification
Non-conformance Request (NCR):	
Date Evaluated:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	
Indicator CL1.3 - Estimate any other GHG emissions resulting from project activities. Emissions sources include, but are not limited to, emissions from biomass burning during site preparation, emissions from fossil fuel combustion, direct emissions from the use of synthetic fertilizers, and emissions from the decomposition of N-fixing species.	Pending successful VCS verification.
Evidence Used to Assess Conformance:	
Findings:	See VCS verification
Non-conformance Request (NCR):	
Date Evaluated:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	
Indicator CL1.4 - Demonstrate that the net climate impact of the project is positive. The net climate impact of the project is the net change in carbon stocks plus net change in non-CO2 GHGs where appropriate minus any other GHG emissions resulting from project activities minus any likely project-related unmitigated negative offsite climate impacts (see CL2.3).	Pending successful VCS verification.
Evidence Used to Assess Conformance:	
Findings:	See VCS verification
Non-conformance Request (NCR):	
Date Evaluated:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	

Indicator CL1.5 - Specify how double counting of GHG emissions reductions or removals will be avoided, particularly for offsets sold on the voluntary market and generated in a country with an emissions cap.	Pending successful VCS verification.
Evidence Used to Assess Conformance:	
Findings:	See VCS verification
Non-conformance Request (NCR):	
Date Evaluated:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	

CL2 Offsite Climate Impacts (“Leakage”)

Indicator CL2.1 - Determine the types of leakage that are expected and estimate potential offsite increases in GHGs (increases in emissions or decreases in sequestration) due to project activities. Where relevant, define and justify where leakage is most likely to take place.	Pending successful VCS verification.
Evidence Used to Assess Conformance:	
Findings:	See VCS verification
Non-conformance Request (NCR):	
Date Evaluated:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	

Indicator CL2.2 - Document how any leakage will be mitigated and estimate the extent to which such impacts will be reduced by these mitigation activities.	Pending successful VCS verification.
Evidence Used to Assess Conformance:	
Findings:	See VCS verification
Non-conformance Request (NCR):	
Date Evaluated:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	

Indicator CL2.3 - Subtract any likely project-related unmitigated negative offsite climate impacts from the climate benefits being claimed by the project and demonstrate that this has been included in the evaluation of net climate impact of the project (as calculated in CL1.4).	Pending successful VCS verification.
Evidence Used to Assess Conformance:	
Findings:	See VCS verification

Non-conformance Request (NCR):	
Date Evaluated:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	

Indicator CL2.4 - Non-CO2 gases must be included if they are likely to account for more than a 5% increase or decrease (in terms of CO2-equivalent) of the net change calculations (above) of the project's overall off-site GHG emissions reductions or removals over each monitoring period.	Pending successful VCS verification.
Evidence Used to Assess Conformance:	
Findings:	See VCS verification
Non-conformance Request (NCR):	
Date Evaluated:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	

CL3 Climate Impact Monitoring

Indicator CL3.1 - Develop an initial plan for selecting carbon pools and non-CO2 GHGs to be monitored, and determine the frequency of monitoring. Potential pools include aboveground biomass, litter, dead wood, belowground biomass, wood products, soil carbon and peat. Pools to monitor must include any pools expected to decrease as a result of project activities, including those in the region outside the project boundaries resulting from all types of leakage identified in CL2. A plan must be in place to continue leakage monitoring for at least five years after all activity displacement or other leakage causing activity has taken place. Individual GHG sources may be considered 'insignificant' and do not have to be accounted for if together such omitted decreases in carbon pools and increases in GHG emissions amount to less than 5% of the total CO2-equivalent benefits generated by the project. Non-CO2 gases must be included if they are likely to account for more than 5% (in terms of CO2-equivalent) of the project's overall GHG impact over each monitoring period. Direct field measurements using scientifically robust sampling must be	Pending successful VCS verification.
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used to measure more significant elements of the project's carbon stocks. Other data must be suitable to the project site and specific forest type.	
Evidence Used to Assess Conformance:	
Findings:	See VCS verification
Non-conformance Request (NCR):	
Date Evaluated:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	

Indicator CL3.2 - Commit to developing a full monitoring plan within six months of the project start date or within twelve months of validation against the Standards and to disseminate this plan and the results of monitoring, ensuring that they are made publicly available on the internet and are communicated to the communities and other stakeholders.	Pending successful VCS verification.
Evidence Used to Assess Conformance:	
Findings:	See VCS verification
Non-conformance Request (NCR):	
Date Evaluated:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	

CM1 Net Positive Community Impacts

Indicator CM1.1 - Use appropriate methodologies to estimate the impacts on communities, including all constituent socio-economic or cultural groups such as indigenous peoples (defined in G1), resulting from planned project activities. A credible estimate of impacts must include changes in community well-being due to project activities and an evaluation of the impacts by the affected groups. This estimate must be based on clearly defined and defensible assumptions about how project activities will alter social and economic well-being, including potential impacts of changes in natural resources and ecosystem services identified as important by the communities (including water and soil resources), over the duration of the project.	<p>Section 4.1 of the MR details the impacts on communities during the reporting period. Table 42 includes a summary of net impacts of community initiatives on each community group. The initiatives that are described include: improve productivity on existing crop fallow land, improve productivity and farmer income from cocoa production, enable FECs to achieve financial independence, provide an environment for FECs to sustainably manage forest areas, enhance environmental awareness and promote community participation in GRNP, implement mechanism that equitably compensate stakeholders and promote incentives for conservation, and a chiefdom development fund.</p> <p>Progress made towards impact indicators are reported in annual livelihood reports, which were provided to the verification team as Annex 1 to the MR.</p> <p>In 2019, the longitudinal survey that was conducted during the 2014 baseline was repeated. The survey was conducted by researchers from The University of Cambridge and Wageningen University. The survey was</p>
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<p>The 'with project' scenario must then be compared with the 'without project' scenario of social and economic well-being in the absence of the project (completed in G2). The difference (i.e., the community benefit) must be positive for all community groups.</p>	<p>conducted with the same communities and households in both years to get a before and after comparison of the communities. 815 households were interviewed in 2014, and 841 in 2019 with the increase being due to an increase in village size or more inhabitants present during surveys. The results of the researcher's evaluation of the Gola REDD project suggest that the first five years have brought conservative benefits while at the same time not adversely impacting livelihoods.</p>
<p>Evidence Used to Assess Conformance:</p>	<p>Section 4.1 and Annex 1 of MR, Kontoleon et al. 2020 Longitudinal Survey, site visit observations and interviews</p>
<p>Findings:</p>	<p>The project uses appropriate methodologies to estimate impacts on communities resulting from planned project activities. The results of the longitudinal survey suggest there have been conservative benefits to the community, and no adverse impacts.</p> <p>Interviews with forest edge communities and chiefs support that the community has experienced benefits as a result of project activities. Community members mentioned scholarships, increased crop yields, environment conservation, and benefits to landowners as some of the positive impacts they have experienced. While the community has suggestions for the project on ways to improve, there was no evidence of negative impacts on any community groups. Item closed.</p>
<p>Date Closed:</p>	<p>03 November 2021</p>

<p>Indicator CM1.2 - Demonstrate that no High Conservation Values identified in G1.8.4-6 will be negatively affected by the project.</p>	<p>The MR identifies HCV 5 and 6 as being related to communities.</p> <p>HCV 5: The project area is not fundamental to meeting the basic needs of the community and acts only as an additional source. The communities live in the leakage belt and most livelihood activities occur in the leakage belt.</p> <p>HCV 6: The project zone contains areas that provide for two critical traditional cultural activities which are secret society and burial grounds. Areas used by secret society are sacred and protected by the community and cannot be preserved or mapped, however the goal of the project is to protect the forests which align with the needs of secret society. Burial grounds are not currently mapped, but the project hopes site locations will become clearer as co-management within the project area is developed.</p>
<p>Evidence Used to Assess Conformance:</p>	<p>Section 4.1.3 of MR, site visit observations and interviews</p>
<p>Findings:</p>	<p>The MR does not document any negative impacts to HCVs that are related to communities as a result of project activities.</p> <p>Site visit observations and interviews support the assertion that there have been no negative impacts to HCVs related to communities. Illegal activities and deforestation in the project area has decreased, and</p>

	project activities implemented in the leakage belt have positively impacted the forest edge communities. Item closed.
Date Closed:	03 November 2021

CM2 Offsite Stakeholder Impacts

Indicator CM2.1 - Identify any potential negative offsite stakeholder impacts that the project activities are likely to cause.	Section CM2.1 of the validated PDD identifies 2 potential negative impacts for offsite stakeholders due to project activities. The first is restrictions on access to the project area for illegal activities such as hunting, logging, mining, and farming. A second potential impact could be land use conflicts with FECs if populations continue to increase.
Evidence Used to Assess Conformance:	Section CM2.1 of validated PDD
Findings:	The validated PDD identifies potential negative impacts for offsite stakeholders. Item closed.
Date Closed:	14 October 2021

Indicator CM2.2 - Describe how the project plans to mitigate these negative offsite social and economic impacts.	<p>The potential negative impacts for offsite stakeholders identified in the PDD include restricted access to the project area for illegal activities and potential land use disputes if populations continue to increase.</p> <p>Section 4.2.1 of the MR states that there is no pattern of use for the project area and therefore not possible to target communities with mitigation for loss of access to the project area. The project instead provides the 7 Chiefdoms with community development funds for implementing sustainable development projects. The project has also implemented activities to raise environmental awareness.</p>
Evidence Used to Assess Conformance:	Section 4.2.1 of MR
Findings:	<p>Section 4.2.1 of the MR provides a summary of the actions taken by the project to mitigate the negative impact of restricted access to the project area.</p> <p>During site visit interviews it was mentioned that the restricted access to the project area makes it more difficult for community members to reach the markets. An objective stated in the PDD is to improve productivity and farmer income by increasing organization and capacity of small holders to enable increased trade and income. The community members request access to roads outside of the park since the project requires that they do not pass through.</p>
Clarification Request (CL):	Please clarify how the challenge of poor road access to markets and other services is being addressed by the project.
Date Evaluated:	09 November 2021
Project Proponent Response/Actions and Date:	There is a government department of roads that deals with requests for improvement to all roads. The building of roads is therefore not within the mandate or expertise of GRC. However, along with Chiefdom leadership, GRC

	<p>does assist in making requests to the department of roads.</p> <p>However, the project has run a number of food for work activities to repair roads, specifically bridges e.g. the Siletti to Mahoi River bridge and also the maintenance of key feeder roads. If there is any incursion of illegal roads into the Protected Area then GRC will inform senior Ministers to have this activity stopped.</p> <p>In 2019 – the Golauma, Tunkia and the road to Lalehun road was rehabilitated and maintained through ‘brushing’ (clearing vegetation), etc.</p> <p>The project builds capacity for farmers in developing small business skills and marketing through the conservation enterprise department of GRC with support from RSPB. Particularly for the cocoa value chain. The farmer apex organisation which has representatives from three farmer associations now exports cocoa to US, UK and EU to be made into specialty chocolate, which is fair trade protected providing a premium to the farmers. Other successful project supported value chains include honey production and to a lesser extent non timber forest products, such as ratan furniture.</p> <p>(March 30 2022)</p>
Evidence Used to Close CL:	The VVB acknowledges the clarification and additional information provided. The VVB determined this information substantiates the conclusions presented in the MR, which are consistent with information presented in the validated PD regarding access to the project area by other stakeholders, defined as from offsite villages beyond the project zone but within the boundaries of the 7 Chiefdoms of the Greater Gola area. Item closed.
Date Closed:	2 June 2022

Indicator CM2.3 - Demonstrate that the project is not likely to result in net negative impacts on the well-being of other stakeholder groups.	There are no other stakeholder groups identified by the project other than those identified and evaluated in CM2.1 and CM2.2. Section 4.2.2 of the MR includes Table 43 which shows the payments delivered to the 7 Chiefdoms throughout the reporting period.
Evidence Used to Assess Conformance:	Section 4.2.2 of MR, site visit observations and interviews
Findings:	Site visit observations and interviews support that there are no negative impacts on the well-being of other stakeholder groups. Item closed.
Date Closed:	03 November 2021

CM3 Community Impact Monitoring

Indicator CM3.1 - Develop an initial plan for selecting community variables to be monitored and the frequency of monitoring and reporting to ensure that monitoring variables are directly linked to	The PDD outlines the theory of change approach taken by the project to identify causal chains for project activities. The causal chain goes from activities to outputs to outcomes to impacts. Further detail is in section CM3.1 of the PDD. Frequency of monitoring and reporting for these
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the project's community development objectives and to anticipated impacts (positive and negative).	causal chains is described in the CCB Social Monitoring Plan. Section 4.3.2 of the MR provides the monitoring results at the output indicator level. Outcome and impact indicators are reported either in an Annex to the MR or in the longitudinal survey results. Initiatives 1-7 are identified as community variables. Further review of the Gold Level Criteria occurs in the Exceptional Community Benefits section of this checklist (GL2.5).
Evidence Used to Assess Conformance:	Section 4.3.2 of MR, validated PDD, CCB Social Monitoring Plan
Findings:	The verification team confirms that the monitoring results for the output indicators identified in the CCB Social Monitoring Plan for the first 7 initiatives are included in the monitoring report. The MR includes the output indicator, sampling type/product, timing/frequency, and the results of monitoring. Item closed.
Date Closed:	08 November 2021
Indicator CM3.2 - Develop an initial plan for how they will assess the effectiveness of measures used to maintain or enhance High Conservation Values related to community well-being (G1.8.4-6) present in the project zone.	The initial plan for monitoring HCVs related to communities was presented in the validated PDD. HCV 5 and 6 are related to communities and are covered by Activity 4: Co-management of Community Use Zones in the GRNP and land use mapping and planning in the leakage belt.
Evidence Used to Assess Conformance:	Section CM3.2 of PDD, Section 4.3.2 of MR, CCB Social Monitoring Plan.
Findings:	HCV 5 and 6 are related to communities and are covered by Activity 4. The verification team confirms that the monitoring results for output indicators for Activity 4 identified in the CCB Monitoring Plan are included in the MR. Item closed.
Date Closed:	14 October 2021
Indicator CM3.3 - Commit to developing a full monitoring plan within six months of the project start date or within twelve months of validation against the Standards and to disseminate this plan and the results of monitoring, ensuring that they are made publicly available on the internet and are communicated to the communities and other stakeholders.	The Gola Rainforest REDD Project CCB Standard Community Monitoring Plan was prepared in September 2013, which is within 12 months of validation on 23 October 2015. Section 4.3.3 of the MR states that the monitoring plan is not made public but is available at the GRNP office. The MR states the monitoring results are shared on the Verra website, along with the Gola Rainforest National Park website and social media. Within the project area, summaries are sent to project stakeholders, roadshows through the 7 chiefdom headquarters present results, and the presentation of report summary on local radio.
Evidence Used to Assess Conformance:	Section 4.3.3 of MR, CCB Monitoring Plan, Verra website
Findings:	The verification team confirms the MR is on the Verra website. However, the most recent MR could not be found on the Gola Rainforest National Park website.

	Interviews with community members and chiefs showed that the community was aware of the results of the monitoring.
Clarification Request (CL):	Please update the Gola Rainforest National Park website with the most recent Monitoring Report.
Date Evaluated:	09 November 2021
Project Proponent Response/Actions and Date:	Updated on website. MR and PDD. The 2015-2019 MIR will be uploaded when verified. (March 30 2022)
Evidence Used to Close CL:	The Gola Rainforest National Park website has been updated with the most recent PDD and MR. This item is addressed.
Date Closed:	20 May 2022

B1 Net Positive Biodiversity Impacts

Indicator B1.1 - Use appropriate methodologies to estimate changes in biodiversity as a result of the project in the project zone and in the project lifetime. This estimate must be based on clearly defined and defensible assumptions. The 'with project' scenario should then be compared with the baseline 'without project' biodiversity scenario completed in G2. The difference (i.e., the net biodiversity benefit) must be positive.	<p>The CCB Biodiversity Monitoring Plan implements a theory of change approach to identify causal chains from project activities. The Causal Chain goes from activities to outputs to outcomes to impacts. Biodiversity impacts are measured at the landscape level and at the species level to track changes in and impacts to key biodiversity in the project zone. 4 key threats were identified in the PPD: habitat loss and fragmentation, disturbance, species loss, and loss of connectivity. Project activities are designed to mitigate these risks and provide net positive impacts for biodiversity.</p> <p>Table 53 in Section 5.1.1 of the MR includes the threats mentioned in the PDD along with management actions and net positive impacts for the monitoring period. Some positive impacts mentioned include the near elimination of forest loss, reduction in hunting, and the presence of key species in the project zone.</p>
Evidence Used to Assess Conformance:	Section 5.1.1 of MR, Biodiversity Monitoring Plan, Section B1.1 of PDD
Findings:	The methodology used to estimate changes in biodiversity as a result of project activities is based on clearly defined and defensible assumptions on cause-and-effect. Four key threats against biodiversity in the project zone were identified, and project activities are designed to mitigate these risks. The MR outlines the threats to biodiversity along with the management actions and positive impacts during the monitoring period. Item closed
Date Closed:	09 November 2021
Indicator B1.2 - Demonstrate that no High Conservation Values identified in G1.8.1-3 will be negatively affected by the project.	Most of the HCVs identified in the project area are reliant on large areas of forest for continued survival. The project also aims to reduce hunting pressure and forest degradation. Table 6 in the validated PDD lists the threatened species that have been found in the project

	<p>zone, which includes 9 species of mammals, 10 bird species, and 5 reptile and amphibian species.</p> <p>Table 54 in section 5.1.2 of the MR gives key research activities and results from surveys that were carried out on HCV 1 during the monitoring period. Camera trap data showed records for all HVC species except the Forest Elephant, HCV primate species have remained stable or increased, Western Chimpanzee population has remained stable in the project area, White-necked picathartes populations have remained stable or increased. Full survey results are available as Annex 2. There is no evidence that HCVs are being negatively affected by the project.</p>
Evidence Used to Assess Conformance:	Section 5.1.2 and Annex 2 of MR, site visit observations
Findings:	<p>The project activities that maintain and enhance the forests of the Project Zone are expected to have significant positive impacts on HCVs, since concentrations of biodiversity in the project zone are forest dependent. Results of the biodiversity monitoring surveys show that many key species populations are increasing or remaining stable.</p> <p>During site visit interviews with rangers, it was evident that the project is making an effort to monitor and protect the HCVs located throughout the project area. The audit team received a demonstration on the SMART system used by the rangers for patrolling and monitoring data. There is no evidence that project activities are having a negative impact on HCVs or biodiversity. Item closed.</p>
Date Closed:	04 November 2021

Indicator B1.3 - Identify all species to be used by the project and show that no known invasive species will be introduced into any area affected by the project and that the population of any invasive species will not increase as a result of the project.	No new invasive species have been identified in the project area during the monitoring period. Known invasive species such as <i>Chromolaena odorata</i> and <i>Imperata cylindrica</i> are found in the project area, but no apparent increase or spread has been noted.
Evidence Used to Assess Conformance:	Section 5.1.3 of MR, site visit
Findings:	<p>Site visit observations mention community farmers receiving seeds, cuttings, cassava, okra, potato vines, cocoa, ground nuts, seeds, vegetables.</p> <p>While it is understood that the stated plants are common in agriculture, no discussion or evidence was provided that the seeds and cuttings are not invasive.</p>
Clarification Request (CL):	Please provide a comprehensive list of all seeds and cuttings and show how it was confirmed that they are not invasive.
Date Evaluated:	09 November 2021
Project Proponent Response/Actions and Date:	Please see the list in the annexes.

	<p>The seeds provided were all multiplied and procured locally from certified seed suppliers. Farmers were growing these crops and using the same seeds for many years prior to seed/cutting distributions by GRC.</p> <p>We followed protocols/recommendations from the Sierra Leone Agricultural Research Institute, Ministry of Agricultural and Forestry.</p> <p>(March 30 2022)</p>																		
<p>Findings (Round 2):</p>	<p>A list of crop seeds used by the project was provided to the verification team, along clarification that the project followed protocols/recommendations from the Sierra Leone Agricultural Research Institute, Ministry of Agriculture and Forestry. None of the crop species listed as having seeds distributed, nor cocoa which is identified as having seedlings transplanted, were identified as known invasive species. Other support documents provided by the project proponent identify tree species used in nursery activities with the goal of repairing damaged areas in the park. These tree species are not identified in the MR or PD.</p> <p>Indicator B1.3 requires the project proponent identify all species to be used by the project and show that no known invasive species will be introduced into any area affected by the project and that the population of any invasive species will not increase as a result of the project. Tree species identified as used in nursery activities with the goal of repairing damaged areas in the park are not identified in the PD or MR and the MR does not discuss use of these species or whether they are known invasives.</p>																		
<p>Clarification Request (CL):</p>	<p>Please provide clarification within the MR in accordance with the finding.</p>																		
<p>Date Issued:</p>	<p>3 June 2022</p>																		
<p>Project Proponent Response/Actions and Date:</p>	<p>The MIR has been updated with a summary of the following information:</p> <p>Native trees used to replant demanded areas from illegal road construction and illegal mining:</p> <table border="1" data-bbox="634 1325 1414 1633"> <thead> <tr> <th>No</th> <th>Mende /Local Name</th> <th>Botanical Name</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Yawu Seeds</td> <td>Heaitiera Utilis</td> </tr> <tr> <td>2</td> <td>Baji Seeds</td> <td>Terminalia ivorensis</td> </tr> <tr> <td>3</td> <td>Koyagei seeds</td> <td>Terminalia superba</td> </tr> <tr> <td>4</td> <td>Hewei Seeds</td> <td>Xylophia eathiopica</td> </tr> <tr> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>Agricultural species used to support communities. The seeds provided were all multiplied and procured locally from certified seed suppliers. Farmers were growing these crops and using the same seeds for many years prior to seed/cutting distributions by GRC.</p> <p>We followed protocols/recommendations from the Sierra Leone Agricultural Research Institute, Ministry of Agricultural and Forestry.</p>	No	Mende /Local Name	Botanical Name	1	Yawu Seeds	Heaitiera Utilis	2	Baji Seeds	Terminalia ivorensis	3	Koyagei seeds	Terminalia superba	4	Hewei Seeds	Xylophia eathiopica			
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1	Yawu Seeds	Heaitiera Utilis																	
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4	Hewei Seeds	Xylophia eathiopica																	

No	Mende /Local Name	Botanical Name
1	Cocoa	Theobroma cacao
2	Banana	Musa Sapientum
3	Plantain	Musa paradisiaca
4	Pineapple	Anamas Cosmosus
5	Orange	Citrus Sinensis
6	Avocado Pear	Pesea ameracana
7	Cocoa yam	Colocasia escolenta
8	Pawpaw	Carica papaya
9	Assorted vegetables seeds and seedlings	Groundnut, cassava, pepper, okro, eggplant
10	Guava	Psidium guajava

Evidence Used to Close CL: The VVB confirms that section 5.1.3 of the MR has been updated to identify species used by the project. The species listed are non-invasive. This item is closed.

Date Closed: 08 August 2022

Indicator B1.4 - Describe possible adverse effects of non-native species used by the project on the region's environment, including impacts on native species and disease introduction or facilitation. Project proponents must justify any use of non-native species over native species	<p>The MR identifies <i>Theobroma cacao</i> as a species used by the project to enhance cocoa production as a livelihood activity and alternative to slash and burn. The species is not planted in the project area, but in the leakage belt. There are no known adverse effects other than occasional cause of human wildlife conflict.</p> <p><i>Gmelina arborea</i> is fast growing and is grown and used for firewood in many households in the project area. There are no known effects, but further studies are needed. The MR states that this species reduced the cutting of native woodlots given the fast growth and regeneration compared to native trees.</p>
Evidence Used to Assess Conformance:	Section 5.1.4 of MR, ISSG database
Findings:	Justification has been provided in the MR for the use of non-native species by the project. The non-native species used by the project are used by the communities for livelihood activities and as a firewood alternative to native trees. The species are planted in the leakage belt and not the project area. The species used are not listed as invasive for Sierra Leone on the ISSG database. There is no evidence that the species identified will adversely affect the region's environment. Item closed.
Date Closed:	15 October 2021

Indicator B1.5 - Guarantee that no GMOs will be used to generate GHG emissions reductions or removals.	The MR and PDD state that the Gola REDD project does not used any GMOs in the project activities.
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Evidence Used to Assess Conformance:	Section B1.5 of PDD, section 5.1.5 of MR
Findings:	No source of GMOs was identified in the MR that would be used to generate GHG emissions reductions or removals. Item closed.
Date Closed:	15 October 2021

B2 Offsite Biodiversity Impacts

Indicator B2.1 - Identify potential negative offsite biodiversity impacts that the project is likely to cause.	Section B2.1 of the PDD identifies potential negative offsite biodiversity impacts as a relocation in hunting pressure or activities that result in degradation or deforestation to the offsite zone. The PDD notes that the offsite zone is already degraded, and biodiversity is already low. The MR states that there have been no clear offsite biodiversity impacts resulting from project activities.
Evidence Used to Assess Conformance:	Section B2.1 of PDD, section 5.2.1 of MR
Findings:	The project states that there have been no clear negative offsite biodiversity impacts. A study was done by the Darwin Initiative from 2013 to 2017 to understand if there were any negative effects from cocoa developments. Results showed cocoa plantations had higher bird diversity than slash and burn. Potential offsite negative impacts due to project activities are not likely to occur. Item closed.
Date Closed:	15 October 2021

Indicator B2.2 - Document how the project plans to mitigate these negative offsite biodiversity impacts.	The MR states that while impacts on biodiversity in the offsite zone are expected to be minimal, the project still engages with offsite villages for activities that aim to foster support for biodiversity conservation. The project has set up nature clubs and a youth volunteer program.
Evidence Used to Assess Conformance:	Section 5.2.1 of MR
Findings:	Impacts on biodiversity in the offsite zone is expected to be minimal, and the project has implemented activities to foster support for biodiversity with offsite villages. Item closed.
Date Closed:	15 October 2015

Indicator B2.3 - Evaluate likely unmitigated negative offsite biodiversity impacts against the biodiversity benefits of the project within the project boundaries. Justify and demonstrate that the net effect of the project on biodiversity is positive.	There were no offsite biodiversity impacts observed during the verification period. The project is committed to protecting and connecting protected areas nationally and internationally. There should be no negative biodiversity impacts in offsite zones with the mitigation activities in place and monitoring over the project lifetime.
Evidence Used to Assess Conformance:	MR Section 5.2.2, site visit observations and interviews
Findings:	The MR states that there are no expected negative biodiversity impacts in offsite zones. Site visit observations and interviews show that the project is emphasizing protecting the forests and biodiversity found in the project area. The project has partners working on piloting other conservation projects in

	the surrounding area and expanding the Gola REDD+ project. There was no evidence of negative offsite biodiversity impacts, and it is expected that project activities will have a positive impact on biodiversity. Item closed.
Date Closed:	04 November 2021

B3 Biodiversity Impact Monitoring

Indicator B3.1 - Develop an initial plan for selecting biodiversity variables to be monitored and the frequency of monitoring and reporting to ensure that monitoring variables are directly linked to the project's biodiversity objectives and to anticipated impacts (positive and negative).	The initial biodiversity variables identified for monitoring, including frequency of monitoring and reporting were provided in the validated PDD and Biodiversity Monitoring Plan.
Evidence Used to Assess Conformance:	Section B3.1 of PDD, Biodiversity Monitoring Plan for the Gola REDD Project
Findings:	This indicator was satisfied during project validation and does not need to be reopened here. Item closed.
Date Closed:	15 October 2021

Indicator B3.2 - Develop an initial plan for assessing the effectiveness of measures used to maintain or enhance High Conservation Values related to globally, regionally or nationally significant biodiversity (G1.8.1-3) present in the project zone.	<p>The initial plan for monitoring HCV entities related to biodiversity was presented in the validated PDD. Measures include bird counts, camera traps, species surveys, satellite image interpretation, and carbon stock measurements.</p> <p>Section 5.3.2 of the MR gives summary results of the monitoring measures that took place during the verification period. Activities reported include remote sensing, carbon stocks, camera trapping, primate survey, chimpanzee survey, pygmy hippo survey, bird point counts, picathartes monitoring, and amphibian monitoring.</p> <p>Full results of biodiversity monitoring are found in Annex 2 to the MR</p>
Evidence Used to Assess Conformance:	Section 5.3.2, Annex 2 of MR, validated PDD, Biodiversity Monitoring Plan for the Gola REDD Project, site visit observations and interviews
Findings:	<p>Section 5.3.2 of the MR includes summary results for the biodiversity monitoring activities that took place during the verification period. Table 57 of the MR includes the activity, justification, methodology and year, and summary results for each of the monitoring activities.</p> <p>During site visit interviews with rangers, it was evident that the project is making an effort to monitor and protect the HCVs located throughout the project area. The audit team received a demonstration on the SMART system used by the rangers for patrolling and monitoring data. Item closed.</p>
Date Closed:	04 November 2021

Indicator B3.3 - Commit to developing a full monitoring plan within six months of the project start date or within twelve months of validation against the Standards and to disseminate this plan and the results of monitoring, ensuring that they are made publicly available on the internet and are communicated to the communities and other stakeholders.	<p>A full biodiversity monitoring plan was developed by Hillers and Tatum-Hume in 2013, which is within 12 months of initial validation which occurred in 2015.</p> <p>Many results have been published in peer reviewed journals for the academic and scientific community. The biodiversity monitoring plan is available on the Gola Rainforest National Park website. Data from the project is publicly available and has been used in publications outside of the project.</p> <p>Results from research activities have been shared during stakeholder workshops and roadshows which show video projections of camera trapping results. Theatre groups have also toured some of the community highlighting the results from pygmy hippo research.</p>
Evidence Used to Assess Conformance:	Section 5.3.3 of MR, Gola Rainforest National Park website, Verra website, site visit observations and interviews
Findings:	Biodiversity monitoring results were disseminated to the community in a variety of different ways. The results of the monitoring period are available on the Verra website. The Biodiversity Monitoring plan is available on the Gola Rainforest National Park website, however, results from the current monitoring period could not be located on the GRNP site.
Clarification Request (CL):	Please update the Gola Rainforest National Park website with results from the current monitoring period.
Date Evaluated:	09 November 2021
Project Proponent Response/Actions and Date:	Updated Put MR/PDD (2015-19), Annual Annex 2 Biodiversity Reports on the website (March 30 2022)
Evidence Used to Close CL:	The updated MR and PDD are now available on the Gola Rainforest National Park website. This item is addressed.
Date Closed:	20 May 2022

Gold Level Section

GL1 Climate Change Adaptation Benefits

Indicator GL1.1 - Identify likely regional climate change and climate variability scenarios and impacts, using available studies, and identify potential changes in the local land-use scenario due to these climate change scenarios in the absence of the project.	Section GL1.1 of the validated PDD outlines the likely regional climate change and climate variability scenarios in the absence of the project.
Evidence Used to Assess Conformance:	Sources include the National Adaption Plan of Action (NAPA) for Sierra Leone (2008), The National Communication on Climate Change to the UNFCCC (2012), and various scientific journal articles.
Findings:	The sources referenced appear to be older and possibly outdated.

Clarification Request (CL):	Please provide a discussion stating how the sources referenced are not outdated and are still the most relevant.
Date Evaluated:	09 November 2021
Project Proponent Response/Actions and Date:	<p>A more recent report has been produced, 'The National Adaptation Plan for Sierra Leone (2020)', does state that the conditions stated in the PDD do still stand. These reports use historical data to arrive at conclusions and develop trends. the following impacts of climate change are predicted:</p> <p>Agriculture and food security: Agriculture is an important livelihood, primary food source and large component of the Sierra Leone / Gola economy. Climatic conditions are ideal for the production of Sierra Leone's primary crops: rice, sugar cane, banana, coconut, citrus, cocoa, pineapple, yam and cassava. With climate modelling projections for 2050 demonstrating increased temperatures (approximately +1.30°C) and reduced rainfall (approximately -6 percent), this is likely to change. For instance, rice is the staple food crop in Sierra Leone and is grown mainly by small-scale farmers under rain-fed conditions. This makes agriculture and farmers' livelihoods especially vulnerable to changes in precipitation.</p> <p>This is compounded by persistent rural poverty and farmers without insurance or resources to invest in irrigation and other agricultural technologies. These climate impacts are likely to increase water requirements for crops, competition for water resources and the incidence of pest and disease outbreaks. Increasing temperatures, changing precipitation patterns and increased intensity and frequency of extreme events such as droughts, threaten agricultural production and food security, which could lead to food shortages, hunger and malnutrition.</p> <p>Water shortages could also lead to the loss of food production and the necessity to import. Compounded by fluctuating world commodity prices and poverty, these climate impacts could further increase vulnerability, hunger and malnutrition (GoSL, 2018). These impacts are even more pronounced for vulnerable groups such as women and the disabled, particularly in rural communities. Water resources and energy Water quality and availability are highly vulnerable to climate impacts.</p> <p>Additionally, shifting rainfall patterns have created water supply problems. This has led to decreasing access to water and reduced stream flow of rivers and streams. Stream flow has decreased as there has been a decrease in rainfall since the 1970s. For example, the stream flow of the Mano River fell by 30 percent between 1971 and 1989. This has large impacts on access to water since about 80 percent of the rural population receives water</p>

	<p>from surface sources, including many streams and ponds. These streams dry up during severe droughts which is likely to become more common. There are also seasonal variations where 40 percent of the protected water points suffer water shortages in the dry season (USAID, 2016), demonstrating that existing vulnerability is already acute.</p> <p>Extreme events, Sierra Leone has been experiencing strong winds, thunderstorms, landslides, heat waves, floods and seasonal drought (GoSL, 2018). The pre-monsoon period (April-June) has stronger winds and more frequent rainstorms. Extreme weather-induced floods accounted for 90 percent of people affected by disaster in Sierra Leone (GoSL, 2018). While the whole country is vulnerable, the most heavily affected areas during recent years include: Pujehun and Bo areas, Kenema and Moyamba Districts and the coastal beaches of the Western Area Peninsular (UNDP, 2012).</p> <p>This more recent assessment is in line with Section GL1.1 of the validated PDD, which outlines the likely regional climate change and climate variability scenarios.</p> <p>(March 30 2022)</p>
Evidence Used to Close CL:	The information provided by the project proponent was determined to provide an appropriate assessment using updated information sources that support continued relevance of the likely change and climate variability scenarios and impacts presented in the PDD. Item closed.
Date Closed:	1 June 2022
<p>Indicator GL1.2 - Identify any risks to the project's climate, community and biodiversity benefits resulting from likely climate change and climate variability impacts and explain how these risks will be mitigated.</p>	<p>Table 37 in Section 3.3 of the MR identifies the climate change risks including:</p> <ul style="list-style-type: none"> Changes in micro-climate, especially in rainfall and temperature Erosion from increased and heavier rainfall Increased frequency and severity of extreme weather events Ecosystem degradation <p>This table also includes the potential impact these climate changes will have on the community and biodiversity and how the project activities will help to mitigate these impacts.</p> <p>These risks were outlined in the validated PDD and have not changed.</p>
Evidence Used to Assess Conformance:	Validated PDD, MR section 3.3
Findings:	This indicator was addressed during validation and the identified risks have not changed. Examples of project activities that would mitigate these potential effects are outlined in the MR. Item closed.
Date Closed:	08 November 2021

<p>Indicator GL1.3 - Demonstrate that current or anticipated climate changes are having or are likely to have an impact on the well-being of communities <i>and/or</i> the conservation status of biodiversity in the project zone and surrounding regions.</p>	<p>Table 37 in the MR outlines how the anticipated climate changes are likely to impact the well-being of the community and biodiversity. Some of those impacts include: Disruption of agriculture and lower productivity Shifting distribution of species Sedimentation of streams and water supply Increase in disease and deaths Loss of suitable habitats</p>
<p>Evidence Used to Assess Conformance:</p>	<p>Table 37 in the MR</p>
<p>Findings:</p>	<p>As table 37 in the MR appears to be the same as Table 51 from the PDD, assurance is needed that this was assessed during the monitoring period.</p>
<p>Clarification Request (CL):</p>	<p>Please provide the evidence described above.</p>
<p>Date Issued:</p>	<p>09 November 2021</p>
<p>Project Proponent Response/Actions and Date:</p>	<p>Based on predictions of climate change impacts outlined above and the observations from the field the view is that the impacts outlined in the MR will still hold true. As rainfall patterns shift, for example, ever earlier onset of rains has impacted agriculture production, although the longitudinal survey shows that REDD project interventions have either mitigated these or at least stabilised the situation, through agriculture intensification, improved seeds, sustainable agricultural techniques, which have had the effect of increasing yields.</p> <p>The sedimentation of streams has not been measured in a significant way, but the effects of once all year-round flowing streams drying up during the dry season have been recorded and shortages of water during this period are picked up during community meetings and assessments.</p> <p>From health centre data there has not been an increase in disease and deaths that can be attributed to climate change. However, the REDD+ does not have a health component and does not collect hospital and health centre data on a regular basis, in addition, most of the health centres are based in chieftdom centres and not in the leakage belt. Although the Longitudinal survey did pick up that the most common household emergency is health related stated by 26% of respondents.</p> <p>The loss of suitable habitats in the protected area has been minimal. However, in the leakage belt there has been some loss due to logging and some agricultural expansion, although climate change certainly can affect suitable habitats, we haven't found this to be the case in Gola.</p> <p>Issues are continually discussed during community meetings, rainfall, change in rainfall patterns, rivers drying up in the dry season when previously they flowed all year round, crop yields. Loss of habitats for key species were not mentioned</p>

	(March 30 2022)
Findings (Round 2):	Thank you for the clarification on how the climate change impacts stated in the PDD were assessed during the monitoring period. However, the audit team notes that the updates stated in the response were not included in the MR.
Clarification Request (CL):	Please update the MR to demonstrate what was assessed during the monitoring period and how it was determined that the anticipated climate change impacts are still relevant.
Date Evaluated:	23 May 2022
Project Proponent Response/Actions and Date:	Additional text has been added below table 37 of the MIR to reflect this clarification.
Evidence used to Close CL:	The VVB confirms that section 3.3.1 of the MR has been updated to include additional detail on the impacts of climate change on the project. This item is closed.
Date Closed:	08 August 2022

Indicator GL1.4 - Demonstrate that the project activities will assist communities ⁵³ and/or biodiversity to adapt to the probable impacts of climate change.	Table 37 in the MR outlines how the project activities will assist communities and biodiversity to adapt to the climate change impacts.
Evidence Used to Assess Conformance:	MR Section 3.3, PDD section GL1.4
Findings:	As table 37 in the MR appears to be the same table from the PDD, assurance is needed that this was assessed during the monitoring period.
Clarification Request (CL):	Please provide the evidence described above.
Date Issued:	09 November 2021
Project Proponent Response/Actions and Date:	
Findings (Round 2):	This clarification request appears to have been overlooked in the project proponent's responses. There were no updates made to the table in section 3.3 to include detail on how the communities were able to adapt to climate change during the monitoring period.
Clarification Request (CL):	Please update the MR to demonstrate what was assessed during the monitoring period and how it was determined that project activities are assisting in communities' ability to adapt to climate change impacts.
Date Evaluated:	23 May 2022
Project Proponent Response/Actions and Date:	See text added under table 37 to illustrate our clarifications.
Evidence used to close CL:	The VVB confirms that section 3.3.1 of the MR has been updated to include additional detail on the impacts of climate change on the project. This item is closed.
Date Closed:	08 August 2022

GL2 Exceptional Community Benefits

Indicator GL2.1 - Demonstrate that the project zone is in a low human development country OR in an administrative area of a medium or high	The project was not originally validated for Exceptional Community Benefits. Updates have been made to the PDD to include the requirements for the Gold Level indicators.
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human development country in which at least 50% of the population of that area is below the national poverty line.	Sierra Leone is ranked 182 out of 189 countries on the Human Development Index, meeting the requirement for this indicator.
Evidence Used to Assess Conformance:	PDD Section GL2.1, UNDP 2020
Findings:	The audit team confirms that Sierra Leone has a HDI value of 0.452, ranking it 182 out of 189 countries. Item closed.
Date Closed:	09 November 2021

Indicator GL2.2 - Demonstrate that at least 50% of households within the lowest category of well-being (e.g., poorest quartile) of the community are likely to benefit substantially from the project.	<p>The PDD does not clearly define the 50% of households that are in the lowest category of well-being in the community, stating that when the community was asked who the most vulnerable were the most common answer was “all of us.” The Forest Edge Communities are considered to be among the most vulnerable in the country, and within the Forest Edge Communities it was determined that the elderly, disabled, and sick; and single mothers, widows, and women headed households are the two groups most vulnerable. There is also a focus on youth.</p> <p>The PDD states that the benefits for these groups include: A specific Gender program (GALS) to support families in agriculture work when family members become ill Savings and Loans program for needy and sick Gender balance in the cocoa program and scholarship scheme</p>
Evidence Used to Assess Conformance:	PDD section GL2.2
Findings:	<p>The PDD demonstrates that there are project activities in place that will benefit the most vulnerable in the Forest Edge Communities.</p> <p>While it is understood that the argument has been made that the FEC communities represent the poorest quartile, it is not clear from the report of the longitudinal surveys that a numerical demonstration of greater than 50% of this quartile has been sampled. Clarification/demonstration is needed regarding how many households are within the project community to ensure that greater than 50% have been surveyed.</p> <p>Additionally it is unclear how many households are actually in the community compared to the number that were actually surveyed (understood to be 841 for 2019). Please clarify.</p>
Non-conformance Request (NCR):	Please address the findings above.
Date Issued:	10 November 2021
Project proponent response/actions	<p>Beneficiaries</p> <p>From project lists and records for community population size, training participants, group members, and other beneficiaries the Annexed lists for each activity between 2015 -19 have been compiled. REDD Project activities are aimed at benefiting every household in the FEC's,</p>

	<p>which includes vulnerable and elderly people, who are taken care of through family networks.</p> <p>122 Communities, 24,000 population, an estimated 4,800 households (based on 5.6 members/HH). Some of the beneficiary groups are:</p> <ul style="list-style-type: none"> - Farmer fields schools 1,500 HH - VSLA's groups 2,000 HH - FFS training, Scholarships for poorest. Participants lists of each. - Cocoa farmer associations 2,200 HH - Scholarships 834 Individuals from different HH - Ecotourism, often guides care takers, cooking, maintenance jobs - Benefit sharing CDF and projects that are aimed at developing : schools, - Health centres - food for work bridges and access road maintenance. <p>These interventions cover the majority of beneficiary households in the FECs, please see the lists in the Annexes.</p> <p>Survey methodology The last census survey indicated that the REDD programme works with 122 Forest Edged Communities (FEC's), with a total population of 24,200, based on the last census. From the longitudinal survey and the other baseline surveys (WHH 2014) the average household size is 5.6, which gives an estimate of approximately 4,285 households in the FEC's.</p> <p>In 2014, 60 villages were randomly selected for surveying for the baseline measure of the Gola REDD project, the selection was stratified proportionally by geographical region. Of these 60 villages, 29 were FEC villages located within the leakage belt and 30 non-FEC villages located outside the leakage belt but within the seven chiefdoms. In each of the villages a household survey was conducted. The survey aimed to interview 15 household heads per village or, in the case of a village having less than 15 households, all household heads. In total, 815 households were surveyed with an average of 14 households per village (with a minimum of four households and a maximum of 16 households). In 2019 the survey was repeated returning to the same stratified sample of villages as the original survey. In the 2019 longitudinal survey 841 households were surveyed from across the project area. This methodology is designed to select a representative sample of all of the different wealth strata and groups within the FEC's including the vulnerable and elderly.</p> <p>This was a Random selection for the total FEC HH population, it was never intended in the methodology to</p>
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	<p>survey 50% of the poorest quartile. The reason HH were selected from within the FEC's and outside the FECs was to make a comparison between project direct beneficiaries who mainly represent the poorest of the poor with those in other parts of the chiefdoms which do not receive as many project interventions.</p> <p>(March 30 2022)</p>
Findings (Round 2):	<p>The VVB acknowledges the clarification and additional information provided by the project proponent and understands the intent of the project to benefit all households in the Forest Edge Communities (FECs). The VVB appreciates the clarification regarding the longitudinal survey not intended by the methodology to survey 50% of the poorest quartile. Alternative means to demonstrate how the requirements of this indicator are met do not appear to have been described.</p> <p>Because the project is seeking Gold Level for Exceptional Community Benefits, but has not previously been validated to Gold Level for Exceptional Community Benefits, the VVB is required under CCB Program Rules at the time of verification to validate the areas of the project description where changes have occurred, with the validation undertaken to the edition of the CCB Standards to which the project was initially validated (in this case CCB v2). The requirement for Indicator GL2.2 is for the project proponent to demonstrate that at least 50% of households within the lowest category of well-being (e.g., poorest quartile) of the community are likely to benefit substantially from the project. The PD Revision and MR do not provide the demonstration for how this requirement is met.</p>
Non-conformance Request (NCR):	Please provide the demonstration for how this indicator requirement is met in line with the findings.
Date Evaluated:	3 June 2022
Project Proponent Response/Actions and Date:	We have decided to withdraw our case for CCB Gold and have deleted the appropriate text across the document in track changes.
Evidence Used to Close NCR:	The Project Proponent is no longer applying for CCB Gold Level for Exceptional Community Benefits. This section is no longer applicable.
Date Closed:	08 August 2022
Indicator GL2.3 - Demonstrate that any barriers or risks that might prevent benefits going to poorer households have been identified and addressed in order to increase the probable flow of benefits to poorer households.	The MR states that poorer households tend to be more risk adverse and have constraints to their involvement in livelihood activities. The project has introduced farming activities to include poorer households and expects more will participate in additional activities once they have been tested by other households.
Evidence Used to Assess Conformance:	PDD section GL2.3
Findings:	Please note that the language states “ Demonstrate that any barriers or risks that might prevent benefits going to poorer households have been identified and addressed ”

	<p>in order to increase the probable flow of benefits to poorer households.”</p> <p>While the project indicates that “special measures have been introduced into the farming activities (crops and cocoa) to include poorer households in the short term” we could not locate the process where the barriers or risks were identified. The project does state “that poorer households tend to be more risk adverse and have time constraints” however this does not appear to be a comprehensive assessment of barriers and risks.</p> <p>Additional please provide a detailed discussion of the “special measures” within the PD instead of referring the reader to an external document.</p>
Non-conformance Request (NCR):	Please address the finding.
Date Issued:	10 November 2021
Project proponent response/actions	<p>Through our work in Gola over the past ten years it was found that there are not significant differences between households in terms of poverty in the FEC’s.</p> <p>Barriers to the vulnerable groups participating in project activities are the inability to work due to age or disability, which would exclude these groups from participating in most of the livelihood support interventions. However, we found that vulnerable people always have access to community and family support.</p> <p>They will be able to participate in the VSLA groups and also apply for loans for small businesses, e.g., small market stalls. Membership of the VSLA also gives access to an emergency fund, which can be used for medical, educational, or funeral emergencies. Women are encouraged to join groups, often all female groups are formed and in VSLA groups women are offered leadership positions.</p> <p>The poorest group, who are able to farm, were given a free allocation of seeds, this distribution was based on the vulnerable list from each village provided by the town chief.</p> <p>Vulnerable people are given first choice for employment with ecotourism work i.e., guides, maintenance of facilities, guards, and cooks.</p> <p>Farmer field schools are open to anyone to join, no one can be forcibly encouraged to join, the project objectives and goals are explained to allow members of the community to decide whether these activities will benefit their family or not.</p> <p>Cocoa farmers are supported to increase incomes by selling a premium cocoa product. Cocoa meets a series of forest friendly criteria and is also Fairtrade, which offers farmers a premium on sales of cocoa in the FECs, which</p>

	<p>is not available to farmers outside of the FEC's. This support also increases the possibility of cocoa farmers providing employment in the area for harvesting, cocoa processing, and marketing, to poorer members of the community. The final product is then sold to the farmer associations. Out of the potential 24,000 population (an estimated 4,800 households) 2,700 HH are receiving support for cocoa farmers in four chiefdoms. 2,000 families are involved in the VSLA's and 1,500 are part of farmer field schools. There are also Benefit Sharing Agreement support for scholarships and CDF community projects which are often used to build health centres, schools, and the maintenance of access roads, which all benefit the poorest and vulnerable members of the community.</p> <p>Although we have depended on external documents, for example the WFP Comprehensive Food Security and Vulnerability Analysis, the project does need to find a methodology to carry out further in-depth studies of vulnerable groups locally in the FEC's and improve targeting interventions to benefit these groups.</p> <p>(March 30 2022)</p>
Findings (Round 2):	<p>The VVB acknowledges the additional information provided in the project proponent's response, but notes no additional clarification was provided in the MR. The VVB notes that the MR does not clearly identify how barriers to benefits were identified or addressed. The VVB further notes that MR Section 4.4 appears to identify identification of the poorer households as a possible barrier that might prevent benefits from going to poorer households.</p> <p>Because the project is seeking Gold Level for Exceptional Community Benefits, but has not previously been validated to Gold Level for Exceptional Community Benefits, the VVB is required under CCB Program Rules at the time of verification to validate the areas of the project description where changes have occurred, with the validation undertaken to the edition of the CCB Standards to which the project was initially validated (in this case CCB v2). The requirement for Indicator GL2.3 is for the project proponent to demonstrate that any barriers or risks that might prevent benefits going to poorer households have been identified and addressed in order to increase the probable flow of benefits to poorer households. The PD Revision and MR do not provide the demonstration for how this requirement is met.</p>
Non-conformance Request (NCR):	Please provide the demonstration for how this indicator requirement is met in line with the findings.
Date Evaluated:	3 June 2022
Project Proponent Response/Actions and Date:	We have decided to withdraw our case for CCB Gold and have deleted the appropriate text across the document in track changes.

Evidence Used to Close NCR:	The Project Proponent is no longer applying for CCB Gold Level for Exceptional Community Benefits. This section is no longer applicable.
Date Closed:	08 August 2022
Indicator GL2.4 - Demonstrate that measures have been taken to identify any poorer and more vulnerable households and individuals whose well-being or poverty may be negatively affected by the project, and that the project design includes measures to avoid any such impacts. Where negative impacts are unavoidable, demonstrate that they will be effectively mitigated.	Potential negative impacts identified by the project include women and youth being underrepresented in the cocoa program and a lack of access of funds for sick and disabled family members.
Evidence Used to Assess Conformance:	PDD and MR section GL2.4
Findings:	<p>It was noted that the PD states “An agreement will be developed between the landless farmer and the landowner he rents land from to ensure the farmer has access to a piece of land to grow the rice seed.” The requirement for GL2.4 states “the project design includes measures to avoid any such impacts” Accordingly it is not clear that the project meets this requirement as the agreement is not currently part of the project design. Please clarify.</p> <p>Additionally, the measures stated in the PD (section GL2.4) and MR (4.4.2 i.e. GL2.4) do not appear to reflect the same measures. Please comprehensively state all measures that will be implemented to address this indicator (GL2.4) consistently in both documents. Please address.</p> <p>During site visit interviews several individuals mentioned that women do not receive funds equitably compared to the men. Please address.</p> <p>Finally, during site visit interviews many pregnant, sick, disabled, and elderly people were reported to die due to poor road access, which as stated in a previous finding has been cited by community members as having been a result of the project restricting access. Please address.</p>
Non-conformance Request (NCR):	Please address all findings.
Date Issued:	10 November 2021
Project proponent response/actions	Written agreements do not exist between landless farmers and landlords about land access, cultural traditions are in place that ensure that people have access to land. This is facilitated through an appeal to the Town Chiefs, Section Chiefs and the Paramount chief, who have the authority to allocate land in chiefdoms and communities. GRC does not have authority to interfere in this process, which is the concern of traditional leaders and community members. Local authorities do not allow formal agreements for access to land by landless farmers.

	<p>However, 'Gentleman's agreements' do exist for landless people / strangers so that they can farm.</p> <p>All households in the leakage belt are poor, the programme has therefore tried to be all inclusive and open to anyone who would like to participate in project activities. To be inclusive a wide range of activities has been developed and implemented on the ground. Through livelihood support for a wide range of food security crops and cash crops that provide the opportunity to increase incomes; village Saving, and Loans groups provide the possibility of access to funds to begin a small business if access to land is difficult, the VSLA groups provide for an emergency fund so that members can access resources for unexpected medical, educational, funeral, etc. events. Access to these savings groups are open to everyone no matter how much or little each person would like to save. Our approach is to target women, poor households and individuals through participatory appraisal to give people the opportunity to choose the type of intervention they want in their communities. Farmer Field Schools provide training and inputs to everyone who joins. A special provision was made to provide 2 KG of seed especially for the poorest of the poor.</p> <p>The Community Development Fund (CDF) provides resources for projects developed by communities through a voting system. The main projects developed are health centres, schools to provide free education, access roads, etc. which all benefit poorer households and vulnerable people.</p> <p>The GRC project does not restrict road access to the forest edged communities only within the Protected Area, where road development is illegal. GRC provides messaging to communities as to why it is illegal to build roads in PA's Protected Areas and there is a broad understanding of the reasons. This does not apply to feeder roads in the leakage belt. In the FEC's the programme has run food for work programmes to improve roads and provide maintenance and repair/strengthen bridges, e.g., the access road to Golauma. Having said that it is not in the GRC mandate to build roads, this can be done through applications to the government road authority.</p> <p>The majority of women live in rural areas and deliver 60-80% of the agricultural output of the country. However, whilst women constitute the majority of the agricultural workforce, they have never had full access or control of land or property in Sierra Leone. In Gola women can access land only through their husbands or other male family members and are vulnerable to losing their access to land in cases of divorce or widowhood. According to Women's Partnership for Justice and Peace, a local non-</p>
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	<p>profit organization in Sierra Leone: “Women use the land more. But when it comes to ownership, women do not own the land.”</p> <p>Under international human rights law, women have an equal right to land and property, and to non-discrimination in these areas, as provided for in the International Covenant on Civil and Political Rights (ICCPR), the Convention of Elimination of Discrimination Against Women (CEDAW) and the International Covenant of Economic, Social and Cultural Rights (ICESCR) - all ratified by the Sierra Leone Government. The reality on the ground is different, the GRC programme can support those groups that advocate for these laws. GRC can also advocate for these rights, but ultimately a government policy will need to be introduced and enforced by the government.</p> <p>According to the Social Institutions and Gender Index (SIGI) of the Organisation for Economic Co-operation and Development (OECD), while positive legal reforms have been made in the areas of marriage, divorce, and inheritance, the application of customary law in Sierra Leone continues to disadvantage and discriminate against women in relation to their land and property rights.</p> <p>As far as the project is concerned an effort is made to have 50% inclusivity of women in all programming and promote women holding leadership positions as well as positions at GRC.</p> <p>(March 30 2022)</p>
<p>Findings (Round 2):</p>	<p>The VVB acknowledges the additional information provided in the project proponent’s response but notes no additional clarification was provided in the MR. The VVB notes that information provided by the project proponent in MR Section 4.4.2 appears to address potential barriers or risks that might prevent benefits from going to poorer households rather than identifying poorer and more vulnerable households and individuals who may be negatively affected by the project. The VVB is unclear how the impacts identified in MR section 4.4.2 would be considered unavoidable and require mitigation.</p> <p>Because the project is seeking Gold Level for Exceptional Community Benefits, but has not previously been validated to Gold Level for Exceptional Community Benefits, the VVB is required under CCB Program Rules at the time of verification to validate the areas of the project description where changes have occurred, with the validation undertaken to the edition of the CCB Standards to which the project was initially validated (in this case CCB v2). The requirement for Indicator GL2.4 is for the project proponent to demonstrate that measures have been taken to identify any poorer and more vulnerable households and individuals whose well-being</p>

	or poverty may be negatively affected by the project, and that the project design includes measures to avoid any such impacts; and where negative impacts are unavoidable, to demonstrate that they will be effectively mitigated. The PD Revision and MR do not provide the demonstration for how this requirement is met.
Non-conformance Request (NCR):	Please provide the demonstration for how this indicator requirement is met in line with the findings.
Date Evaluated:	3 June 2022
Project Proponent Response/Actions and Date:	We have decided to withdraw our case for CCB Gold and have deleted the appropriate text across the document in track changes.
Evidence Used to Close NCR:	The Project Proponent is no longer applying for CCB Gold Level for Exceptional Community Benefits. This section is no longer applicable.
Date Closed:	08 August 2022

Indicator GL2.5 - Demonstrate that community impact monitoring will be able to identify positive and negative impacts on poorer and more vulnerable groups. The social impact monitoring must take a differentiated approach that can identify positive and negative impacts on poorer households and individuals and other disadvantaged groups, including women.	Section 4.3.2.1 of the MR shows the monitoring results for community initiatives, with a specific focus on the impact on women, youth, and the elderly/sick.
Evidence Used to Assess Conformance:	PDD and MR section GL2.5
Findings:	Benefits for women and youth were noted in the monitoring results presented, however the audit team was unable to find where monitoring of the elderly/sick is located in the MR. The PDD and MR identify the elderly/sick as one of the most vulnerable populations for the project.
Clarification Request (CL):	Please clarify the specific monitoring completed throughout the monitoring period to identify positive and negative impacts on the elderly/sick population and provide a summary of the results in the PD and MR, including table 55.
Date Issued:	10 November 2021
Project proponent response/actions	<p>During village meetings, surveys and PRA exercises community members are asked to identify vulnerable households. To ensure positive outcomes for this group project interventions are designed to have a positive focus on their participation in project activities. Other project interventions such as, constructing health facility, handpumps, latrines all benefit these groups.</p> <p>It was found that elderly and sick are all members of a household and that families care for their needs and any intervention benefitting each household will have positive impacts on the vulnerable groups.</p> <p>In FEC's lists were provided by the chiefs of the poorest people and of the most vulnerable, these lists were used to ensure these people were included in project</p>

	<p>interventions. Households that had vulnerable members were also included in surveys that were implemented in the project area.</p> <p>Monitoring covered the wellbeing of households, as families are responsible for looking after vulnerable people, therefore, by raising incomes of all households it was the expectation that this would also positively impact the elderly and sick as they are members of households with working members in them.</p> <p>The project does need to find a better methodology to carry out further in-depth studies of vulnerable groups locally in the FEC's, improve monitoring, and improve targeting interventions to benefit these groups.</p> <p>(March 30 2022)</p>
Findings (Round 2):	<p>The VVB acknowledges the additional information provided in the project proponent's response but notes no additional clarification was provided in the MR. The VVB notes that information provided by the project proponent in MR Section 4.3.2 does not identify how community well-being monitoring will, or has, taken a differentiated approach that can identify positive and negative impacts on poorer households and individuals and other disadvantaged groups, including women.</p> <p>Because the project is seeking Gold Level for Exceptional Community Benefits, but has not previously been validated to Gold Level for Exceptional Community Benefits, the VVB is required under CCB Program Rules at the time of verification to validate the areas of the project description where changes have occurred, with the validation undertaken to the edition of the CCB Standards to which the project was initially validated (in this case CCB v2). The requirement for Indicator GL2.5 is for the project proponent to demonstrate that community impact monitoring will be able to identify positive and negative impacts on poorer and more vulnerable groups, and further requires social impact monitoring must take a differentiated approach that can identify positive and negative impacts on poorer households and individuals and other disadvantaged groups, including women. The PD Revision and MR do not provide the demonstration for how this requirement is met.</p>
Non-conformance Request (NCR):	Please provide the demonstration for how this indicator requirement is met in line with the findings.
Date Evaluated:	3 June 2022
Project Proponent Response/Actions and Date:	We have decided to withdraw our case for CCB Gold and have deleted the appropriate text across the document in track changes.
Evidence Used to Close NCR:	The Project Proponent is no longer applying for CCB Gold Level for Exceptional Community Benefits. This section is no longer applicable.
Date Closed:	08 August 2022

GL3 Exceptional Biodiversity Benefits

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

<p>Indicator GL3.1 – Vulnerability Regular occurrence of a globally threatened species (according to the IUCN Red List) at the site:</p> <p>1.1 - Critically Endangered (CR) and Endangered (EN) species - presence of at least a single individual; or</p> <p>1.2 - Vulnerable species (VU) - presence of at least 30 individuals or 10 pairs.</p>	<p>Within the project zone, there is more than 1 individual of the following Endangered species: Gola malimbe, Timneh parrot, Upper Guinea red colobus, Pygmy hippopotamus, and Jentink’s duiker. There is more than 1 individual of the following Critically Endangered species: Western chimpanzee and hooded vulture. Status is based on the 2019 IUCN Red List category.</p> <p>Over 30 individuals or 10 pairs of several Vulnerable species are found in the project area, including 5 mammal species, 6 bird species, and 1 reptile species.</p>
<p>Evidence Used to Assess Conformance:</p>	<p>Validated PDD, MR Section 5.4, Monitoring Implementation Report Annex 2</p>
<p>Findings:</p>	<p>IUCN status of several species have been updated since the PDD was validated, and so a different composition of Endangered, Critically Endangered, and Vulnerable species is present in the MR compared to the PDD.</p> <p>Results from the Monitoring Implementation Report Annex 2 support that at least one individual of the Endangered and Critically Endangered species and at least 30 individuals of several (not all) Vulnerable species were observed during the monitoring period. Based on the presence and observations of these endangered and vulnerable species, the project meets the requirements of this indicator.</p> <p>Item closed.</p>
<p>Date Closed:</p>	<p>08 November 2021</p>

OR

<p>Indicator GL3.2 – Irreplaceability</p> <p>A minimum proportion of a species’ global population present at the site at any stage of the species’ lifecycle according to the following thresholds:</p> <p>2.1 - Restricted-range species - species with a global range less than 50,000 km² and 5% of global population at the site; or</p> <p>2.2 - Species with large but clumped distributions - 5% of the global population at the site; or</p> <p>2.3 - Globally significant congregations - 1% of the global population seasonally at the site; or</p> <p>2.4 - Globally significant source populations - 1% of the global population at the site.</p>	<p>The project has already met the Gold Level Biodiversity criteria through the presence of vulnerable species. However, the project also meets the irreplaceability criteria due to several species found in the project area having very localized distributions. Additional information can be found in Table 56 of the PDD.</p>
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Evidence Used to Assess Conformance:	Validated PDD
Findings:	The project has met the requirements for the Gold criterion for Biodiversity through indicator GL3.1. Item closed.
Date Closed:	08 November 2021

Validation/Verification Report Requirements For Public Comment Period

CCB 30 Day Public Comment Period Dates:	12 May 2021 to 11 June 2021
Please describe all ways in which the 30 day comment period was publicized, especially in regard to local stakeholders. Supply copies (newspaper ads, emails, etc.) when possible.	The monitoring report was posted on the Verra website for a 30-day public comment period.
How many comments were received?	Via Verra Website: none
Supply copies of all comments submitted to the auditors, if any were received during the comment period.	
Respond to all comments appropriately, and show whether these comments caused modifications in some aspect of the project or PDD.	

APPENDIX D: EXEMPTIONS FROM SECTION 4.5.2 OF THE CCB PROGRAM RULES



One Thomas Circle, NW
Suite 1050
Washington, DC 20005
www.verra.org

11 May 2021

Richard Dixon
GRC Director
Royal Society for the Protection of Birds

Francis Massaquoi
Head of Gola
Gola Rainforest Conservation LG

Dear Richard Dixon and Francis Massaquoi,

This letter is in reference to your exemption request submitted to Verra on 19 March 2021. It is our understanding that Gola Rainforest Conservation LG (the Project Proponent), is requesting an exemption from section 4.5.2 of the *CCB Program Rules, v3.1* for the Gola REDD Project (Project 1201). The exemption requested by the Project Proponent is to extend the five-year deadline for verification of 24 November 2020 until 24 November 2021.

Based on the information provided to Verra, it is understood that Project 1201 was unable to meet the original deadline of 24 November 2020 due to the outbreak of the novel coronavirus (COVID-19) and the ensuing restrictions in Sierra Leone, which caused staff to leave Sierra Leone, affecting the data collection and analysis.

Verra analyzed this exemption based on section 4.5.2 of the *CCB Program Rules, v3.1*, which states, "Verification audits shall be repeated for the life of the project and no more than five years may pass between the dates of issuance of each consecutive verification statement. Project proponents may choose to verify more frequently, as this serves as confirmation that the project has been implemented in conformance with its validated design and achieved its intended impacts."

Considering the facts and background information provided during this analysis, Verra is able to grant an exemption from section 4.5.2 of the *CCB Program Rules, v3.1*, to the Project Proponent. In addition, Verra requests the Project Proponent to submit a request for verification (including all representations and templates) before 24 November 2021.

Please note, exemptions are granted by Verra on a case-by-case basis and do not form the basis of, or set a precedent for, future exemption request approvals or denials.

This letter will be uploaded to the Verra Registry as a public document.

Sincerely,

Tanushree Bagh Mukherjee
Senior Program Manager, Verra Programs
Verra

APPENDIX E: EXEMPTION FROM SECTION 4.2.4 OF THE CCB PROGRAM RULES

