VERIFICATION REPORT FOR THE MAI NDOMBE REDD+ PROJECT

Document Prepared By Francis Eaton

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Prepared By	SCS Global Services (SCS)
Contact	2000 Powell Street, Suite 600, Emeryville, CA 94608, USA http://www.scsglobalservices.com Email: cpollet-young@scsglobalservices.com Telephone: +1 (510) 452-8000
Approved By	Christie Pollet-Young
Work Carried Out By	Lead Auditor: Francis Eaton Auditor: Alexa Dugan Auditor: Kevin Boston Local Expert: Dominique Bikaba Technical Reviewer: Douglas Baldwin

Summary

This report describes the verification of the Mai Ndombe REDD+ project (“the project”), a Reduced Emissions from Deforestation and Degradation project located in the Democratic Republic of the

Congo, that was conducted by SCS. The purposes of the verification audit were (1) to conduct, in accordance with the VCS Program rules, an ex-post independent assessment of the GHG emission reductions and removals that have occurred as a result of the project during the monitoring period from 1 January 2017 to 31 December 2020 ("the verification period") and (2) to conduct, in accordance with the CCB rules, an ex-post independent assessment of the climate, community and biodiversity impacts that have occurred or are on track to occur as a result of the project during the same period. The verification engagement was carried out through a combination of document review, interviews with relevant personnel and on-site inspections. As part of the verification engagement 5 findings were raised: 3 Non-Conformity Reports, 2 New Information Requests and 0 Observations. These findings are described in Appendix A of this report. The project complies with the verification criteria, and SCS holds no restrictions or uncertainties with respect to the compliance of the project with the verification criteria.

Table of Contents

1 INTRODUCTION

1.1 Objective

The objectives of the verification engagement were set out as follows.

1.1.1 Verification Objectives Under the Verified Carbon Standard

In accordance with Section 4.1 of the VCS Standard (see the below Section 1.2.2 for full reference), SCS carried out an ex-post independent assessment of the GHG emission reductions and removals that have occurred as a result of the project during the verification period, conducted in accordance with the VCS Program rules. In accordance with Section 2.1.2 of the VCS Validation & Verification Manual, V3.2, the objectives of the verification engagement were to evaluate the 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 included ensuring conformance with the monitoring plan).
- The extent to which GHG emission reductions and removals reported in the monitoring report are materially accurate.

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

1.1.2 Verification Objective Under the Climate, Community & Biodiversity Standards

In accordance with Section 4.1 of the CCB Program Rules (see the below Section 1.2.3 for full reference) SCS carried out an ex-post independent assessment of the climate, community and biodiversity impacts that have occurred or are on track to occur as a result of the project during the verification period, conducted in accordance with the CCB rules.

1.2 Scope and Criteria

1.2.1 Scope

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

- The project and its activities.
- The baseline scenario(s) applicable to the project.
- The carbon pools and/or greenhouse gases included in the project boundary.
- The verification period.

1.2.2 Criteria Under the Verified Carbon Standard

In accordance Section 4.1.8(2) of the VCS Standard (see the following for full reference), the criteria for verification was the VCS Version 4, including the following documents:

- VCS Program Guide, V4.1
- VCS Standard, V4.2
- VCS Non-Permanence Risk Tool, V4.0
- The methodology

1.2.3 Criteria Under the Climate, Community & Biodiversity Standards

In accordance with Section 1.1 of the CCB Program Rules (see below for full reference) the criteria for verification was CCB Version 2, but including the following documents:

- The most recent validated project description using the same edition of the Climate, Community & Biodiversity Standards (in this case, the second edition) that was used for that validation
- CCB Program Rules, V3.0
- CCB Program Definitions, V3.1

1.3 Level of Assurance

1.3.1 Level of Assurance Under the Verified Carbon Standard

In accordance with Section 4.1.8(1) of the VCS Standard, the level of assurance of this report, insofar as it describes work performed under the Verified Carbon Standard, is reasonable.

1.3.2 Level of Assurance Under the Climate, Community & Biodiversity Standards

The concept of "level of assurance" was not relevant to work performed under the Climate, Community & Biodiversity Standards.

1.4 Summary Description of the Project

The project is located in western Democratic Republic of Congo (DRC) and is aimed at reducing deforestation from commercial logging, subsistence agriculture, charcoaling, and other causes by managing previous logging concessions as protected forest and participatory community conservation efforts

2 VERIFICATION PROCESS

2.1 Audit Team Composition (*Rules* 4.3.1)

A table indicating how the audit team meets each of the requirements of the CCB Program Rules is below.

Area of required expertise	Individual(s) on audit team containing required expertise	Summary of relevant qualifications
Proficiency in a relevant local or regional language for the project location	Dominique Bikaba	Native Speaker of Lingala and French
Relevant agriculture, forestry and/or other land use experience in the project country or region	Dominique Bikaba Francis Eaton	Familiar with common forestry operations, agricultural practices, and deforestation pressures in the region and project country
Relevant social and cultural expertise	Dominique Bikaba Francis Eaton	Familiar with established social and cultural norms in the country.
Relevant ecological and biodiversity expertise	Dominique Bikaba Francis Eaton	Familiar with ecosystem and biodiversity conservation best practices and measurements

2.2 Method and Criteria

The verification engagement was conducted through a combination of document review, interviews with relevant personnel and on-site inspections, as discussed in Sections 2.3 through 2.5 of this report. At all times, an assessment was made for conformance to the criteria described in Sections 1.2.2 and 1.2.3 of this report. As discussed in Section 2.6 of this report, findings were issued to ensure conformance to all requirements.

The audit team created a sampling plan following a proprietary sampling plan template developed by SCS. The audit team identified areas of "residual risk"—those areas where there existed risk of a material discrepancy (either in terms of non-conformance to the verification criteria or in terms of errors, omissions and misrepresentations that, in aggregate, exceeded the materiality threshold established for the project as a percentage of the total reported GHG emission reductions and/or removals) that was not prevented or detected by the controls of the project. Sampling and data testing activities were planned to address areas of residual risk. The audit team then created a verification plan that took the sampling plan into account. This approach is justified as it has been designed in accordance with Section 4.4.3 of ISO 14064-3:2006 and the guidance provided in Annex A.2.4.6 of the same document.

2.3 Document Review

The monitoring report (version 2.14 dated 27 March 2022; "MR") and non-permanence risk report (version V2 dated 31 January 2022; "NPRR") were carefully reviewed for conformance to the verification criteria. The following additional documentation, provided by project personnel in support of the aforementioned documents, was also reviewed by the audit team:

Document	File Name	Ref.
Baseline Management	Concession Contract FRENCH	/1/
Baseline Management	Concession Contract ('Forest Conservation Contract') ENGLISH	/1/
Project Description	PROJ_DESC_934_19NOV2012	/2/
Financial Models (NPRR)	WWC 2017-2020 Financials for Mai Ndombe M3 Verification Report 20210914	/3/
Monitoring Plan	Annex 4 - Mai Ndombe VCS REDD+Monitoring Plan v1.9	/4/
Biomass Equations	Annex 6 - Development of Allometry v2.43	/5/
Biomass Plots	Annex 8 - Allometry Sampling Map	/6/
Inventory SOP's	Annex 9 - SOP - Allometry Biomass Estimation in the Field v1.9	/7/
Biomass Lab Methodology	Annex 10 - SOP - Tree Biomass Estimation Lab Procedures v1.0	/8/
Soil Sampling SOP's	Annex 12 - SOP - Soil v1.5	/9/
QA/QC Procedures	Annex 14 - Quality Control Procedure v1.6	/10/
Biomass Calculations Proxy Area	Annex 15 - Lac Mai Nombe Proxy Inventory v3.0	/11/
Inventory Calculations	Annex 15 - MNRP REDD Carbon InventoryM3_v1.2_m3_fulldata	/12/
Inventory Calculations (Updates)	Annex 15 - MNRP REDD Carbon InventoryM3 - KBedits	/13/
Soil Carbon Lab Results	Annex 21 - Final Soil Results v2.0	/14/
Net Emission Reductions Model	Mai Ndombe M3 NERs P1 1.6.2_V7	/15/
Binding Contract	Concession Contract FRENCH	/16/

Document	File Name	Ref.
Binding Contract	Concession Contract ('Forest Conservation Contract') ENGLISH	/17/
Employment Evidence (CCB)	Annex 2 - MNRP Employment Policies	/18/
Various Shapefiles and .TIF files	MNRP Shapefiles 1 (Folder)	/19/

2.4 Interviews

2.4.1 Interviews of Project Personnel

The process used in interviewing project personnel was a process wherein the audit team elicited information from project personnel regarding (1) the work products provided to the audit team in support of the MR and NPRR; (2) actions undertaken to ensure conformance with various requirements and (3) implementation status of the project activities.

The following personnel associated with the project proponent and/or implementing partner were interviewed.

The phrase "Throughout audit" under "Date(s) Interviewed" can be used to indicate that the individual in question was interviewed on many different occasions.

Individual	Affiliation	Role	Date(s) Interviewed
Jeremy Freund	Wildlife Works Carbon LLC. (WWC)	VP Carbon Development	Throughout Audit
Simon Bird	WWC	Director of Forest Science	Throughout Audit
Bwangoy Bankanza	WWC Kinshasha	Administrateur Gerant	18-25 September 2021

2.4.2 Interviews of Other Individuals

The process used in interviewing individuals other than project personnel was a process wherein the audit team made inquiries to confirm the validity of the information provided to the audit team. The following personnel not associated with the project proponent and/or implementing partner were interviewed.

Individual	Affiliation	Role	Date(s) Interviewed
Ndonda Kasongo	Ecosystem Restoration Associates Congo SPRL (ERA Congo)	Directeur Technique	18-25 September 2021
Ilela Losimo	ERA Congo	Caissier	18-25 September 2021
Ilonga Ikete	ERA Congo	Caissiere	18-25 September 2021
Bosivu Bolateme	ERA Congo	Caissiere	18-25 September 2021
Mputela Bankanza	ERA Congo	Coordonnateur de Finances	18-25 September 2021
Mpenge Mongo	ERA Congo	Coordinatrice de l'Administration & Logistique	18-25 September 2021
Kinkela Longa-Ndongi	ERA Congo	Chef du Personnel	18-25 September 2021
Membe Nzako	ERA Congo	Chef de service Genre et Projet	18-25 September 2021
Ilonga Botikali	ERA Congo	Directeur de Projet	18-25 September 2021
Bokaw	ERA Congo	Archiviste	18-25 September 2021

Individual	Affiliation	Role	Date(s) Interviewed
Lombokole	ERA Congo	Cuisinier	18-25 September 2021
Mboyo Koko Donat	ERA Congo	Finances Chef de service Inongo	18-25 September 2021
Nkoy	ERA Congo	Traducteur	18-25 September 2021
Bokelo Bile	ERA Congo	Agronome local Bosongo	18-25 September 2021
Ikolo Ikamba	ERA Congo	Agronome local Ibali	18-25 September 2021
Iyemavula	ERA Congo	Agronome local Kesenge	18-25 September 2021
Mbo Ilebo	ERA Congo	Agronome local Nselenge	18-25 September 2021
Mbo Nsimba	ERA Congo	Agronome local Mbale	18-25 September 2021
Mbokolo Bokolo	ERA Congo	Agronome local Lokanga	18-25 September 2021
Ngeli Wampe	ERA Congo	Agronome local Loombe	18-25 September 2021
Mputu Ikoso	ERA Congo	Agronome local Bosongo	18-25 September 2021
Nkatu-Nkoyi	ERA Congo	Agronome local Kesenge	18-25 September 2021
Nkonsango Ndala	ERA Congo	Agronome local Ibali	18-25 September 2021
Nsuala	ERA Congo	Agronome Local Inongo	18-25 September 2021
Bakuba Bokole	ERA Congo	Agronome local Inongo	18-25 September 2021
Nziba Malia	ERA Congo	Agronome Mpatambalu	18-25 September 2021
Ngoli Bapoma	ERA Congo	Agronome Mpatambalu	18-25 September 2021
Bombambe	ERA Congo	Agronome Nsongo	18-25 September 2021
Boongo Ikoko	ERA Congo	Agronome Nsongo	18-25 September 2021
Elembe	ERA Congo	Animateur	18-25 September 2021
Biembe Loliki	ERA Congo	Animateur	18-25 September 2021
Mwangoy	ERA Congo	Animateur	18-25 September 2021
Bolobiongo	ERA Congo	Animateur local Lobeke	18-25 September 2021
Isomi Botuli	ERA Congo	Animateur local Lokanga	18-25 September 2021
Mbompela	ERA Congo	Assistant Biomasse	18-25 September 2021
Mpeti Bolapoma	ERA Congo	Animateur local Kesenge	18-25 September 2021
Mputu Lobali	ERA Congo	Animateur local Nselenge	18-25 September 2021
Mputu Mwilondo	ERA Congo	Animateur local Nselenge	18-25 September 2021
Nkosango Nkanda	ERA Congo	Animateur local ibali	18-25 September 2021
Nyimi Nkanda	ERA Congo	Animateur local Ibali	18-25 September 2021
Luzolo	ERA Congo	Ingenieur constructeur	18-25 September 2021
Mbende Bile Mpeti	ERA Congo	Construction Ferailleur	18-25 September 2021

Individual	Affiliation	Role	Date(s) Interviewed
Nkunku	ERA Congo	Ingenieur constructeur	18-25 September 2021
Nkeba Nsiala	ERA Congo	Ingenieur constructeur	18-25 September 2021
Bambote Diangitula	ERA Congo	Ingenieur constructeur	18-25 September 2021
Bile Nkumu	ERA Congo	Facilitateur	18-25 September 2021
Bolikala	ERA Congo	Facilitateur Communication	18-25 September 2021
Mputu Ibanga	ERA Congo	Facilitateur	18-25 September 2021
Weye Ikoso	ERA Congo	Facilitateur Inongo	18-25 September 2021
Kimpese	ERA Congo	Ingenieur Agronome	18-25 September 2021
Nshoko	ERA Congo	Ingenieur Agronome	18-25 September 2021
Nsoli Mputu	ERA Congo	Protocole	18-25 September 2021
Iyangwa	ERA Congo	Chauffeur Baleiniere	18-25 September 2021
Mpongo Esangela	ERA Congo	Mecanicien Baleiniere	18-25 September 2021
Yolumbu	ERA Congo	Peintre	18-25 September 2021
Mundezi	ERA Congo	Ingenieur Agronome	18-25 September 2021
Mindo Ngangu	ERA Congo	Apiculteur	18-25 September 2021
Biane Nsambo	ERA Congo	Mesureur	18-25 September 2021
Bokolo Anatole	ERA Congo	SIG	18-25 September 2021
Bolaa Bonkamba	ERA Congo	Specialiste biodiversite	18-25 September 2021
Demokolo Ndedto	ERA Congo	Ingenieur Forestier	18-25 September 2021
Mbalaka Iyeli	ERA Congo	Ingenieur Forestier	18-25 September 2021
Ngubidi	ERA Congo	Ingenieur Forestier	18-25 September 2021
Bosananga	ERA Congo	Navigation Capitaine	18-25 September 2021
Kebiebie	ERA Congo	Mecanique, Chauffeur Electricien	18-25 September 2021
Mbompela	ERA Congo	Navigation Matelot	18-25 September 2021
Bite Ngoy Tresor	ERA Congo	Conducteur	18-25 September 2021
Bapeke Wanyimi	ERA Congo	Aide mecanicien	18-25 September 2021
Bokelo Bile	ERA Congo	Mecanicien	18-25 September 2021
Batey	ERA Congo	Securite inongo	18-25 September 2021
Eliba Mpuba	ERA Congo	Securite inongo	18-25 September 2021
Mbembe	ERA Congo	Securite inongo	18-25 September 2021
Mbuye Nsimbo	ERA Congo	Securite inongo	18-25 September 2021
Mosengo Mbao	ERA Congo	Securite inongo	18-25 September 2021
Mutena Mbabu	ERA Congo	Contre maitre macon	18-25 September 2021
Sana	ERA Congo	Securite inongo	18-25 September 2021
Bokolo	ERA Congo	Gardien	18-25 September 2021
Nseka Bonyele	ERA Congo	Ecogarde	18-25 September 2021
Biroa	ERA Congo	Agronome Ngongo	18-25 September 2021
Fala	ERA Congo	Magasinier	18-25 September 2021
Jackson	ERA Congo	Animateur Ngongo	18-25 September 2021
Engambe	ERA Congo	Securite inongo	18-25 September 2021
Mbonkumu	ERA Congo	Securite inongo	18-25 September 2021

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Mpia Mbula	ERA Congo	Securite inongo	18-25 September 2021
Wangoy	ERA Congo	Animateur	18-25 September 2021
Mboba	ERA Congo	Agronome Lobalu	18-25 September 2021
Ndonda Kasongo	ERA Congo	Directeur Technique	18-25 September 2021
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Mbonkumu	ERA Congo	Securite inongo	18-25 September 2021
Mpia Mbula	ERA Congo	Securite inongo	18-25 September 2021
Wangoy	ERA Congo	Animateur	18-25 September 2021
Mboba	ERA Congo	Agronome Lobalu	18-25 September 2021

2.5 Site Inspections

The objectives of the on-site inspections were to

- Select samples of data and information from field observations in order to meet a reasonable level of assurance and to meet the materiality requirements of the project, as required by Section 4.1.2 of the VCS Standard.
- Perform a risk-based review of the project area and project activities to ensure that the monitoring and quantification of GHG emission reductions and removals for the verification period conforms to the verification criteria.
- Perform a risk-based review of the project area and project activities to ensure that the project conformed to the requirements of the verification criteria throughout the verification period.
- Confirm the validity of information presented in the non-permanence risk report.

In fulfilment of the above objectives, the audit team performed an on-site inspection of the project area on the dates 18 September 2021 through 25 September 2021. The main activities undertaken by the audit team were as follows:

- Interviewed project personnel (see Section 2.4.1 of this report) to gather information regarding the monitoring procedures and project implementation
- Interviewed residents of several communities (See Above) located in the immediate vicinity of the project area to confirm the claims of the project proponents with respect to the extent of community engagement
- Carried out on-site inspections of the project's measurement and/or monitoring methodologies through the following activities:
    - Observe re-measurement of carbon inventory plots
    - Collect evidence to confirm conformance to the VCS and CCB rules
    - Observe the implementation of project activities
    - Interviewed communities regarding potential issues with the project

2.6 Resolution of Findings

No forward action requests were outstanding from the validation or previous verifications.

Any potential or actual discrepancies identified during the audit process were resolved through the issuance of findings. The types of findings typically issued by SCS during this type of verification engagement are characterized as follows:

- Non-Conformity Report (NCR): An NCR signified a discrepancy with respect to a specific requirement. This type of finding could only be closed upon receipt by SCS of evidence indicating that the identified discrepancy had been corrected. Resolution of all open NCRs was a prerequisite for issuance of a verification statement.
- New Information Request (NIR): An NIR signified a need for supplementary information in order to determine whether a material discrepancy existed with respect to a specific requirement. Receipt of an NIR did not necessarily indicate that the project was not in compliance with a specific requirement. However, resolution of all open NIRs was a prerequisite for issuance of a verification statement.
- Observation (OBS): An OBS indicates an area where immaterial discrepancies exist between the observations, data testing results or professional judgment of the audit team and the information reported or utilized (or the methods used to acquire such information) within the GHG assertion. A root cause analysis and corrective action plan are not required, but highly recommended. Observations are considered by the audit team to be closed upon issuance, and a response to this type of finding is not necessary.

As part of the audit process, 3 NCRs, 2 NIRs, 0 OBS 0 Forward Action Requests were issued. All findings issued by the audit team during the audit process have been closed. In accordance with Section 4.1.14 of the VCS Standard, all findings issued during the audit process, and the impetus for the closure of each such finding, are described in Appendix A of this report.

2.6.1 Forward Action Requests

One Forward Action Request(FAR) was issued during this assessment. During the monitoring period the project was unable to aling monitoring activities, as described in the project monitoring plan. This activity was the plan to re-inventory 20% of the sampled carbon stocks in the field each year, over a five year period. Please see the methodology deviaiation section of this report for specifics. While this deviation did not result in a non-conforminity to the methodology, as the project is only required to remeasure all carbon stocks within five years, the current assessment team can not ensure that this will be completed within the one year remaining to meet the criteria described in the methodology. For this reason, the audit team requests that during the next assessment, that the VVB performing the assessment, assess whether or not the criteria has been followed as described.

2.7 Eligibility for Validation Activities

This section is not applicable, as SCS holds accreditation for validation for the relevant sectoral scope (scope 14; AFOLU).

3 VALIDATION FINDINGS

3.1 Participation under Other GHG Programs

This section is not applicable, as the project is not, at this time, seeking registration under the VCS Program and an approved GHG program.

3.2 Methodology Deviations

One methodology deviation was assessed for the monitoring period under assessment. The deviation is as follows:

Deviation from biomass monitoring as defined in section 9 of the methodology. Section 9 of the methodology requires that "all plots and all strata in the project and the activity-shifting leakage areas shall be re-measured at least every five years, a process which may be accomplished on an intermittently rotating basis." Only 38% percent of all plots were re-measured during the monitoring period. The audit team performed data checks, both in the field and through the re-calculation of on-site carbon stocks and the associated uncertainty and confirmed the claims in the Project Implementation Report (PIR) regarding conservatism. Therefore, the audit team concludes that the deviation applied is valid.

- The deviation relates to data and parameters monitored, as described in section 3.18.1 of the VCS Standard
- The deviation does not negatively impact the conservativeness of the quantification of GHG emission reductions or removals, as described in section 3.18.2 of the VCS Standard

3.3 Project Description Deviations (*Rules* 3.5.7 – 3.5.10)

This section is not applicable, as no project description deviations applied to the project were validated under the VCS rules as part of the verification engagement described in this report.

3.3.1 Project Description Deviations for Purposes of CCB Rules

This section is not applicable, as no project description deviations applied to the project were validated under the CCB rules as part of the verification engagement described in this report.

3.4 Minor Changes to Project Description (*Rules* 3.5.6)

This section is not applicable, as no minor changes applied to the community and biodiversity elements of the project design were validated under the CCB rules as part of the verification engagement described in this report.

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

Not applicable.

4 VERIFICATION FINDINGS

4.1 Public Comments (*Rules* 4.6)

Not applicable; no public comments were submitted during the public comment period the VCS webpage for the Mai Ndombe REDD+ Project. The public comment period extended from September 14 to October 14, 2021.

4.2 Summary of Project Benefits

The summary of project benefits has been correctly provided in Section 1 of the MR. The audit team has reasonable assurance that the all applicable and quantifiable information has been provided in an appropriate manner. The section is completed appropriately, according to the template requirements. The audit team can verify that all achievements reported are substantiated with information provided in the body of the document.

4.3 General

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

4.3.1.1 Implementation Status of the Project Activity(s)

The following describes the identification of the implementation status of the project activities, including the steps taken to assess such:

- A cross check of the information provided in the validated project description (PD) against the reporting in the PIR, and observations, evidence collection, and interviews onsite the audit team confirmed no material discrepancies exist between the PD and the implementation of the project activities

- Review of the monitoring plan and the previous assessment reports, as well as the methodology deviation described above, and confirmed that the plan is complete. Based on the experience of the audit team across a suite of similar project types the audit team was also able to confirm that plan is complete and suitable for the desired results. The audit team also performed onsite inspections and interviews, further confirming that the implementation of the plan is sufficient for achieving the desired results

- While the monitoring system has evolved since the original implementation of the monitoring plan (as described in the methodology deviation above), the audit team concludes that no material deviations exist with respect to the PD and the applied methodology

- Through the application of professional judgment, the audit team is reasonably assured that the GHG emission reductions reported in the MR have not been included in an emissions trading program or any other mechanism that includes GHG allowance trading

- Through the application of professional judgment, the audit team is reasonably assured that project has not received or sought any other form of environmental credit, nor has it become eligible to do so since the previous verification

- Through the application of professional judgment, the audit team is reasonably assured that the project has not participated or been rejected under any other GHG programs since the previous verification

- The audit team confirmed through interviews with project personnel and review of the MR and documents that a variety of sustainable development contributions have been implemented during the monitoring period including reducing poverty, strengthening governance, improving health, and improving education, among others

- The audit team interviewed local officials and community members during the site visit regarding illegal activities and confirmed that education and trainings regarding illegal activities had been implemented as a part of the REDD activities.

In summary, the audit team concludes that reasonable steps have been taken to ensure that the project is being implemented as described in the PIR and monitoring plan

4.3.1.2 Previously Validated Methodology Deviations

No previous methodology deviations exist

4.3.1.3 Previously Validated Project Design Deviations

Previous PD deviations include an change to the PD include a modification to the project proponent and a modification to the monitoring process for certain CCB indicators

4.3.1.4 Previously Validated Minor Changes to the Project Description

As there exist no previously validated minor changes to the project description, this section is not applicable.

4.3.1.5 Overall Conclusion

In summary, with the exception of the deviations to the project description as discussed above, the audit team can confirm that the project has been implemented as described in the validated project description.

4.3.2 Risks to the Project (G3.5).

The audit team took the following steps to verify the natural and human-induced risks to the expected project benefits identified by the project proponent.

- Through site visit observations, interviews conducted with project personnel and project community members, and through document assessment, the audit team confirmed the natural and human-induced risks to the expected project benefits are as stated in the MR.

- The audit team confirmed through discussions with the project personnel that the community adoption of project activities to reduce deforestation is a risk, but that this risk has been mitigated through an effective community engagement process, as confirmed during the site-visit interviews and observations

- Enforcement capacity to protect the natural resources within the project area is another identified risk. The audit team confirmed through the review of project documentation and interviews and observations on-site that community collaboration and the ongoing intensification program are provided appropriate mitigation

- Lack of clear tenure and vagaries surrounding customary land use rights is resulting in the risk of conflict. The audit team reviewed the claims in the PD regarding project activities and specifically engagement of communities in the REDD project development through the FPIC process provide appropriate mitigation. The audit team performed on-site interviews and confirmed that the mitigation activities are implemented as claimed in the PD.

In summary, given the analysis described above, the audit team concludes that reasonable steps have been taken to mitigate the natural and human-induced risks to the expected project benefits identified by the project proponent.

4.3.3 Enhancement of High Conservation Values (G3.6)

The audit team took the following steps to verify the actions needed or implemented to ensure the maintenance or enhancement of the high conservation value attributes identified in the project description.

- Reviewed the identified high conservation values (HCVs) in the PD and cross checked against the MR for consistency
- Confirmed that the information provided in the MR provides a clear and complete description of the activities implemented to ensure maintenance of such in line with the precautionary principle.
- Held interviews with officials and community members on-site and conformed consistency between the claims in the MR and the understanding of communities and community groups affected by the project

In summary, based on the justification above, the audit team concludes that the measures taken to ensure the maintenance or enhancement of the high conservation value attributes are consistent with the precautionary principle.

4.3.4 Benefit Permanence (G3.7)

The audit team took the following steps to verify the actions needed or implemented to maintain and enhance the climate, community and biodiversity benefits beyond the project lifetime, as identified by the project proponent.

- Review section 2.2.7 of the monitoring report and cross checking with the monitoring plan
- On site interviews with project personnel and local community members
- Review of training records for project activities
- Review of project financing

In summary, the verification team agrees that the activities taking place in the project zone, including training of community members, the implementation of an adaptive management plan, and the inclusion of multiple entities familiar with the risks to the project, the audit team concludes that reasonable measures have been taken to enhance project benefits beyond the project lifetime in accordance with the validated project description document.

In summary, the audit team concludes that reasonable measures have been taken to enhance project benefits beyond the project lifetime in accordance with the validated project description.

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

The audit team took the following steps to verify that the project proponent communicated with and consulted stakeholders on project implementation in accordance with G3.8 – G3.9.

Steps taken to verify that…	
Full project documentation has been made accessible to communities and other stakeholders.	• Prior to going on site, the verification team was made aware that dissemination of the project monitoring results was still ongoing, given the time of the verification assessment and the size of the project area. While on site, this was apparent to the verification team, as some areas had up-to-date monitoring results and others had yet to receive such documentation. In all cases documentation from the previous monitoring period were present. Also, communities were well aware that documentation can always be requested and therefore made accessible. Community members also were aware of project meetings and monitoring results

Relevant and adequate information about potential costs, risks and benefits to communities has been provided prior to any decisions.	• The verification team interviewed both project personnel and local community members regarding their understanding of potential costs, risks and benefits to communities. Stakeholders were generally knowledgeable at the individual level, however members of leadership were more knowledgeable, as one would expect given the community governance structure. The verification team agrees that in all cases stakeholders were aware of the projects effect on the communities and all decisions are made after consultation with stakeholders.
Appropriate actions were taken to explain the verification process to communities and other stakeholders.	• The verification team held meetings throughout the project zone and in all cases, stakeholders were prepared for our visits and generally aware of the process.

In summary, the audit team concludes that the project carried out effective stakeholder engagement.

4.3.6 Stakeholder Grievance Redress Procedure (G3.10)

The audit team took the following steps verify that the project proponent has implemented the project's feedback and grievance redress procedure.

- Interviewed project personnel regarding their knowledge of the grievance plan
- Interviewed community members regarding their knowledge of the grievance plan

The audit team reviewed the grievance plan as described and discussed the process with individuals on site. In few instances were individuals able to describe a "project grievance plan," however the project uses the framework of the existing grievance procedures understood in the area, as this has shown to be most effective. The audit team agrees that this type of mechanism is often used in these types of projects, as this is the culture and norm of the villages. Based on the information gleaned by the audit team, the grievance mechanism is working as designed.

In summary, since community members understand the grievance procedure, the audit team concludes that the grievance redress procedure has been implemented according to the project's validated design.

4.3.7 Worker Relations (G4.3 – G4.6)

Steps taken to verify that actions were taken or measures implemented that…	
Build the capacity of the communities though job training and employment.	• The audit team held meetings with community members on site and confirmed that multiple trainings have occurred with respect to the project activities. Activities such as improved agriculture was noted with individuals not

	officially trained through project trainings. This shows that the training has been successful in passing this knowledge on to additional communities. Interviews with members from the biomass team and fire prevention teams resulted in evidence that individuals were quite expert in the work being carried out and able to provide adequate explanations of the process to the verifier on site.
Ensure people from the communities are given an equal opportunity to fill work positions	• As far as community members are qualified and the limited employment opportunities available, the audit team were able to confirm that positions held in the project zone are predominately held by community members
Ensure the project is in compliance with all relevant laws and regulations regarding worker's rights and workers are informed of their rights.	• As project implementation and trainings are implemented in strict observance of established regional laws and regulations, that all local, regional, and national laws are complied with during these employments
Inform workers of risks and how to minimize risk.	• The audit team interviewed community members providing biomass work and other project activity employment opportunities and were informed that the individuals were aware of their rights, as well as the risks associated with the job. Members were provided proper clothing, tools, and an overall high level of risk mitigation, as observed by the verifier on site.

In summary, the audit team concludes that the relationship between workers and the project upholds the intent and design presented in the validated project description.

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

The audit team took the following steps to verify that the project proponent has taken actions and implemented measures to ensure the capacity exists to implement the project over the project lifetime.

Steps taken to verify information provided or measures implemented that…	
Demonstrate(s) the project possesses or is acquiring the key technical and management skills required to implement the project successfully.	• Through review of project documentation, interviews on site, and expert opinion, the audit team was able to confirm that project management including members

	of Wildlife Works Carbon LLC. have successfully designed and implemented multiple large-scale REDD+ Projects. In addition, project partners include a suite of long-standing governmental organizations which includes experts in social science, biodiversity, and forest management
Demonstrate(s) the financial health of the implementing organization is adequate to support project implementation.	• Through review of project documentation and a thorough review of the project budget, the audit team was able to confirm that the financial health of the implementing organization is adequate to support project implementation has been demonstrated

In summary, the project is being implemented with organizations with a long history of implementing project activities, as well as adequate funding, the audit team concludes that the project has the capacity to implement the project in accordance with the validated project description.

4.3.9 Legal Status (G5.1)

The audit team has the following conclusions regarding (1) the assurances provided by the project that it is complying with all national and local laws and regulations relevant to project activities and (2) where relevant, how compliance is achieved:

- The audit team conducted interviews with government representatives from the national park and national reserves that constitute the project area to confirm that the project complies with national and local laws and regulations.
- The audit team independently reviewed relevant national and local laws to confirm that they are still in effect and that the project has maintained compliance with these laws.

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

The audit team took the following steps to verify actions taken and measures implemented by the project proponent to protect the rights of Indigenous Peoples, communities and other stakeholders.

Steps taken to verify actions taken or measures implemented that demonstrate…	
Existing property rights are recognized, respected and supported.	• During the document review and interviews with stakeholders on site, the audit team was able to confirm that the project seeks to strengthen and improve property rights and tenure. The audit team agrees that existing property rights are recognized, respected and supported by design
The project does not encroach uninvited on private, community or government property.	• Through review of project documentation and interviews with community members and other stakeholders on site, the audit team confirmed that the project does not

	encroach uninvited on private, community or government property. The audit team review a number of agreements with a number of entities comprising the project areas and zone, which allow for the project activities to take place, further supporting conformance to this indicator
The free, prior and informed consent has been obtained of those whose property rights are affected by the project.	• The audit team held interviews with community members and other stakeholders on site who confirmed that there have been no changes to the property rights or FPIC since the initial implementation of the project. The verifier on site interviewed a sample of community members (see section 2.4) who confirmed the FPIC process has been and continues to be considered with respect to project implementation
Appropriate restitution or compensation has been allocated to any parties whose lands have been or will be affected by the project.	• Given that project activities are beneficial to parties comprising the project area and project zone, further compensation is not required
Project activities do not lead to the involuntary removal or relocation of property rights holders from their lands or territories, and does not force them to relocate activities important to their culture or livelihood.	• The audit team held interviews with communities and other stakeholders on site, all of who confirmed that no relocation has occurred as a result of the project
Actions have been taken, if necessary, to reduce illegal activities that could affect the project's impacts.	• The project is designed to include forest management by the communities and other stakeholders potentially affect by the project, which by design are expected to stop illegal activities. The audit team met with community members who patrol the project area to assess, identify and stop illegal activities
No activities are undertaken by the project that could prejudice the outcome of an unresolved dispute relevant to the project over lands, territories and resources in the project zone.	• Through interviews on site and a review of project documentation, the audit team was able to confirm that activities exist at this time that could prejudice the outcome of an unresolved dispute relevant to the project over lands, territories and resources in the project zone

In summary, since the information above provides strong evidence of adherence to the CCB rules, the audit team concludes that the project has protected the rights of Indigenous Peoples, communities and other stakeholders in accordance to the third edition of the Climate, Community & Biodiversity Standards and the validated project description.

4.3.11 Identification of Illegal Activities (G5.5)

The audit team took the following steps to verify actions taken and measures implemented (if necessary) by the project proponent to reduce illegal activities that could affect the project's impacts.

- The audit team reviewed the validated PD and cross checked for consistency with the MR
- Use professional knowledge of deforestation activities in the region
- Interviewed government and local officials and community members in the project zone and confirmed that the illegal activities are adequately identified and that the mitigation efforts employed are appropriate for the minimization of such

4.4 Climate

4.4.1 Accuracy of GHG Emission Reduction and Removal Calculations

With the exception of any project description deviations and/or methodology deviations described in the above Sections 3.2-3.4 and/or 4.3.1, the GHG emission reductions and/or removals have been quantified correctly in accordance with the project description and the applied methodology.

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

An identification of the data and parameters used to calculate the GHG emission reductions and/or removals, and a description of the steps taken to assess each of them, follows.

4.4.1.1 Data and Parameters Available at Validation

	Steps taken by verification team to assess…		
Data/Parameter	**Accuracy of GHG Emission Reductions or Removals**	**Whether methods/formulae set out in project description have been followed**	**Appropriateness of default values**
α	Cross checked parameter against the validated PD	Not included in current assessment - Assessed at validation	Not included in current assessment - Assessed at validation
β	Cross checked parameter against the validated PD	Not included in current assessment - Assessed at validation	Not included in current assessment - Assessed at validation

	Steps taken by verification team to assess…		
Data/Parameter	**Accuracy of GHG Emission Reductions or Removals**	**Whether methods/formulae set out in project description have been followed**	**Appropriateness of default values**
γ	Cross checked parameter against the validated PD	Not included in current assessment - Assessed at validation	Not included in current assessment - Assessed at validation
λSOC	Cross checked parameter against the validated PD	Not included in current assessment - Assessed at validation	Not included in current assessment - Assessed at validation
$\acute{\sigma}EM$	Cross checked parameter against the validated PD	Not included in current assessment - Assessed at validation	Not included in current assessment - Assessed at validation
$\mathcal{B}$	Cross checked parameter against the validated PD	Not included in current assessment - Assessed at validation	Not included in current assessment - Assessed at validation
$\mathcal{C}$	Cross checked parameter against the validated PD	Not included in current assessment - Assessed at validation	Not included in current assessment - Assessed at validation
$APAA$	Recalculated project accounting area using GIS software	Methods consistent with the requirements of the methodology	N/A
APX	Recalculated project accounting area using GIS software	Methods consistent with the requirements of the methodology	N/A
m	Reviewed a risk based sample of monitoring records and cross checked against the validated PD and the monitoring plan	Not included in current assessment - Assessed at validation	Not included in current assessment - Assessed at validation
nd	Cross checked parameter against the validated PD	Not included in current assessment - Assessed at validation	Not included in current assessment - Assessed at validation
oi	Cross checked parameter against the validated PD	Not included in current assessment - Assessed at validation	Not included in current assessment - Assessed at validation

	Steps taken by verification team to assess…		
Data/Parameter	**Accuracy of GHG Emission Reductions or Removals**	**Whether methods/formulae set out in project description have been followed**	**Appropriateness of default values**
rRS	Cross checked parameter against the validated PD	Not included in current assessment - Assessed at validation	Not included in current assessment - Assessed at validation
t	Recalculated time since project start date	Methods are consistent with the methodology	N/A
ti	Reviewed monitoring records and confirmed the accurate reporting of this parameter	Methods are consistent with the methodology	N/A
tPA	Cross checked parameter against the validated PD	Not included in current assessment - Assessed at validation	Not included in current assessment - Assessed at validation
tm	Cross checked parameter against the validated PD	Not included in current assessment - Assessed at validation	Not included in current assessment - Assessed at validation
tPL	Cross checked parameter against the validated PD	Not included in current assessment - Assessed at validation	Not included in current assessment - Assessed at validation
tSA	Cross checked parameter against the validated PD	Not included in current assessment - Assessed at validation	Not included in current assessment - Assessed at validation
wi	Cross checked parameter against the validated PD	Not included in current assessment - Assessed at validation	Not included in current assessment - Assessed at validation
xi	Cross checked parameter against the validated PD	Not included in current assessment - Assessed at validation	Not included in current assessment - Assessed at validation
yi	Cross checked parameter against the validated PD	Not included in current assessment - Assessed at validation	Not included in current assessment - Assessed at validation

4.4.1.2 Data and Parameters Monitored

	Steps taken by verification team to assess…		
Data/Parameter	**Accuracy of GHG Emission Reductions or Removals**	**Whether methods/formulae set out in project description have been followed**	**Appropriateness of default values**
$\mathcal{W}[m]$	The verification team reviewed the fire monitoring implemented by project personnel and confirmed that no burning took place during the monitoring period	N/A	N/A
$AP\ 1$ $[m=0]$	The verification team reviewed the stratification process for the forest types in the project area and confirmed the accuracy through on the ground truthing	The verification team reviewed the guidelines for in B.1.1 of the methodology and confirmed that the best available data was used	N/A
$AP\ 2$ $[m=0]$	The verification team reviewed the stratification process for the forest types in the project area and confirmed the accuracy through on the ground truthing	The verification team reviewed the guidelines for in B.1.1 of the methodology and confirmed that the best available data was used	N/A
$AP\ 3$ $[m=0]$	The verification team reviewed the stratification process for the forest types in the project area and confirmed the accuracy through on the ground truthing	The verification team reviewed the guidelines for in B.1.1 of the methodology and confirmed that the best available data was used	N/A
$AP\ 4$ $[m=0]$	The verification team reviewed the stratification process for the forest types in the project area and confirmed the accuracy through on the ground truthing	The verification team reviewed the guidelines for in B.1.1 of the methodology and confirmed that the best available data was used	N/A

	Steps taken by verification team to assess…		
Data/Parameter	**Accuracy of GHG Emission Reductions or Removals**	**Whether methods/formulae set out in project description have been followed**	**Appropriateness of default values**
cB $[m]$	The verification team re-calculated project baseline carbon stocks at the end of the current monitoring period and confirmed the value to be reported accurately	The verification team reviewed equation B.33 of the methodology and confirmed the equation to be applied correctly	N/A
$CB\ BGB$ $[m]$	Recalculated parameter using model emissions model	The verification team reviewed equation F.32 of the methodology and confirmed the equation to be applied correctly	N/A
$CB\ DW[m]$	Recalculated parameter using model emissions model	The verification team reviewed equation F.34 of the methodology and confirmed the equation to be applied correctly	N/A
$CB\ SOC$ $[m]$	Recalculated parameter using model emissions model	The verification team reviewed equation F.16 of the methodology and confirmed the equation to be applied correctly	N/A
cP $[m]$	The verification team re-calculated project forest carbon at the end of the current monitoring period and confirmed the value to be calculated accurately	The verification team reviewed equation B.31 of the methodology and confirmed the equation to be applied correctly by reworking verification books	N/A
CP $[m-1]$	The verification team re-calculated project forest carbon at the beginning of the current monitoring period and confirmed the value to be calculated accurately	The verification team reviewed equation B.31 of the methodology and confirmed the equation to be applied correctly	N/A
cP $[m=0]$	The verification team re-calculated project forest carbon at the beginning of the current monitoring period and confirmed the value to be calculated accurately	The verification team reviewed equation B.31 of the methodology and confirmed the equation to be applied correctly	N/A
cP $[m=0]$	The verification team re-calculated project forest carbon at the beginning of the current monitoring	The verification team reviewed equation B.31 of the methodology and	N/A

	Steps taken by verification team to assess…		
Data/Parameter	**Accuracy of GHG Emission Reductions or Removals**	**Whether methods/formulae set out in project description have been followed**	**Appropriateness of default values**
	period and confirmed the value to be calculated accurately	confirmed the equation to be applied correctly	
$cP\ 1\ BM$ [m=0] $cP\ 2\ BM$ [m=0] $cP\ 3\ BM$ [m=0] $cP\ 4\ BM$ [m=0]	The verification team re-calculated project forest carbon across all strata at the beginning of the current monitoring period and confirmed the value to be calculated accurately	N/A – Validated allometric equations	N/A
$cP\ 1\ BM$ [m=0]	The verification team re-calculated project grassland carbon at the beginning of the current monitoring period and confirmed the value to be calculated accurately	N/A – Strata average	N/A
$cP\ SOC$ [m=0]	The verification team resampled a portion of the project forest soil plots, calculated soil carbon values and confirmed the project value to be reported accurately	N/A – Soil lab values	N/A
EBA [m]	The verification team recalculated the cumulative emissions allocated to the buffer account at the end of the current monitoring period and for the project value to be calculated accurately	N/A – basic multiplication	N/A
EU [m]	The verification team recalculated the confidence deduction at the end of the current monitoring period and for the project value to be calculated accurately	The verification team reviewed equation F.57 of the methodology and confirmed the equation to be applied correctly	N/A
$cP\ SOC$ [m=0]	The verification team resampled a portion of the project grassland soil plots, calculated soil carbon values and confirmed the project	N/A – Soil lab values	N/A

	Steps taken by verification team to assess…		
Data/Parameter	**Accuracy of GHG Emission Reductions or Removals**	**Whether methods/formulae set out in project description have been followed**	**Appropriateness of default values**
	value to be reported accurately		
$\boldsymbol{E\Delta\ GER}$ $[\boldsymbol{m}]$	The verification team re-calculated project GER's for the monitoring period and found the project values to be free from material error	The verification team reviewed equation F.53 of the methodology and confirmed the equation to be applied correctly	N/A
$\boldsymbol{EB}$ $[\boldsymbol{m}]$	The verification team re-calculated project cumulative baseline emissions at the end of the current monitoring period and confirmed the project reported values to be accurate	The verification team reviewed equation F.16 of the methodology and confirmed the equation to be applied correctly	N/A

4.4.2 Quality of Evidence to Determine GHG Emission Reductions and Removals

4.4.2.1 Nature of Data and Information Supporting GHG Quantification

Certain data and information supporting the quantification of GHG emission reductions and/or removals were hypothetical, projected and/or historical in nature, as described in more detail below.

- The baseline scenario, which is used for the quantification of emission reductions and VCUs, was derived from both historical and projected rates of deforestation.

4.4.2.2 Quality and Quantity of Evidence Used to Determine GHG Quantification

The evidence used to determine the GHG reductions and removals for the verification period was of sufficient quantity and appropriate quality. An identification of the categories of evidence used to determine the GHG emission reductions and removals, and a description of the steps taken to assess the sufficiency of quantity, and appropriateness of quality, of each category of evidence, follows.

	Steps taken by audit team to assess…		
Category	**Reliability of the evidence, and source and nature of evidence (external or internal, oral or documented) for determination of GHG emission reductions or removals**	**Information flow from data generation and aggregation, to recording, calculation and final transposition into the MR**	**Appropriateness of implemented calibration frequency of monitoring equipment**
Calculations workbooks	Replication of calculations to verify that workbooks are free of material error and, thus, reasonably reliable	Tracing of information through workbooks to source data; replication of a sample of calculations	N/A
Analysis of remotely sensed imagery	Through review of procedures and independent review of satellite imagery, audit team can confirm this evidence is highly reliable	Through review of spatial analysis processes, audit team confirmed that data were appropriately transcribed into the calculation workbooks (see above)	Audit team confirmed that source data for this analysis is the Landsat program, an official program of the United States government that can be assumed to have industry-standard calibration procedures in place to ensure high-quality data

Overall, the evidence used to determine the GHG reductions and removals for the verification period is of sufficient quantity (i.e., all necessary information has been provided to allow the audit team to trace and, as necessary, recalculate the quantification of GHG reductions and removals), and of appropriate quality (i.e., information presented is free of misstatements, whether material or immaterial) to allow the audit team to render a verification opinion.

4.4.3 Non-Permanence Risk Analysis

The reported value of the overall risk rating, as determined based on the risk analysis documented in the NPRR, was 10%.

The audit team did not perform a re-assessment of the risk analysis from first principles, but did assess

- Whether any circumstances or conditions may have transpired since the previous risk analysis such that a previous determination having bearing on the risk rating is no longer valid.
- Whether items meant to address certain risks are in place and functioning as intended.

The audit team's conclusions regarding the risk analysis are two-fold. The audit team concludes that

- The assignment of risk scores to risk factors that did not change from the previous risk analysis remains appropriate and in conformance to the AFOLU Non-Permanence Risk Tool, to the extent that such assignment was appropriate and in conformance to the AFOLU Non-Permanence Risk Tool at the time of the prior risk analysis.
- The assignment of risk scores to risk factors that did change from the previous risk analysis is appropriate and in conformance to the AFOLU Non-Permanence Risk Tool.

A detailed review of the audit team's conclusions may be found below.

4.4.3.1 Internal Risk - Project Management

Risk	Assessment of rationale, assumptions and justification	Assessment of quality of documentation and data provided	Conclusion regarding appropriateness of risk rating
(a)	• The audit team confirmed that the project has been implemented in a natural forest and no non-native species are planted within the project area. This risk is not relevant.	• N/A	Risk rating is appropriate
(b)	• The audit team confirmed via site visit and discussions with project personnel that enforcement continues to be required to protect the carbon stocks.	• N/A	Risk rating is appropriate
(c)	• The audit team reviewed the monitoring report (section 2.4.2) and interviewed project personnel to confirm that the project management team continues to consist of skilled individuals capable of implementing and monitoring the project.	• N/A	Risk rating is appropriate
(d)	• The audit team confirmed on-site that the project team maintains a presence in the project area and has offices in the DRC.	• N/A	Risk rating is appropriate
(e)	• Confirmed by reviewing materials and project documentation on the Verra and American Carbon Registry webpages that Wildlife Works Carbon LLC. has extensive experience in development of carbon offset methodologies and projects.	• N/A	Risk rating is appropriate
(f)	• The audit team reviewed the CCB monitoring plan and the Adaptive Management Plan and confirmed that an adaptive management plan meeting the requirements of the tool is in place and has been utilized.	• Both are detailed documents provided that contain the relevant information and are of high quality. (See section 2.3 above)	Risk rating is appropriate

4.4.3.2 Internal Risk – Financial Viability

Risk	Assessment of rationale, assumptions and justification	Assessment of quality of documentation and data provided	Conclusion regarding appropriateness of risk rating
(a)	• N/A	• N/A	Risk rating is appropriate
(b)	• N/A	• N/A	Risk rating is appropriate
(c)	• Audit team reviewed the financial viability documentation and confirmed that the project has already reached the breakeven point.	• Financial review contains all relevant information and is high quality.	Risk rating is appropriate
(d)	• N/A	• N/A	Risk rating is appropriate
(e)	• N/A	• N/A	Risk rating is appropriate
(f)	• N/A	• N/A	Risk rating is appropriate
(g)	• N/A	• N/A	Risk rating is appropriate
(h)	• Audit team reviewed the financial documentation, and incomes generated from carbon credit sales and confirmed that the project has reached the breakeven point and has secured funding to cover cash before the project reaches breakeven.	• Cash flow documentation and evidence of carbon credit sales contains all relevant information and are of high quality	Risk rating is appropriate
(i)	• N/A	• N/A	Risk rating is appropriate

4.4.3.3 Internal Risk – Opportunity Cost

Risk	Assessment of rationale, assumptions and justification	Assessment of quality of documentation and data provided	Conclusion regarding appropriateness of risk rating
(a)	• The audit team reviewed the project documentation and confirmed that the commercial harvesting of timber is expected to be at least 100% more profitable than the project activity	• The audit team agrees that commercial harvesting in the region, is supported by the project documentation	Risk rating is appropriate
(b)	• N/A	• N/A	Risk rating is appropriate
(c)	• N/A	• N/A	Risk rating is appropriate
(d)	• N/A	• N/A	Risk rating is appropriate

Risk	Assessment of rationale, assumptions and justification	Assessment of quality of documentation and data provided	Conclusion regarding appropriateness of risk rating
(e)	• N/A	• N/A	Risk rating is appropriate
(f)	• N/A	• N/A	Risk rating is appropriate
(g)	• N/A	• N/A	Risk rating is appropriate
(h)	• Confirmed that the legally binding agreement to continue management practice that protect credited carbon stocks beyond the Crediting Period is in place	• The project concession agreement has been signed by all project proponents, is thorough, and remains in effect.	Risk rating is appropriate
(i)	• N/A	• N/A	Risk rating is appropriate

4.4.3.4 Internal Risk – Project Longevity

Risk	Assessment of rationale, assumptions and justification	Assessment of quality of documentation and data provided	Conclusion regarding appropriateness of risk rating
(a)	• N/A	• N/A	Risk rating is appropriate
(b)	• The audit team reviewed the concession and interviewed project personnel to confirm that the agreement is a legal agreement that requires the continuation of management practices and protection of carbon stocks Crediting Period is in place • Confirmed the project longevity score was calculated correctly.	• The concession is considered a high quality document.	Risk rating is appropriate

4.4.3.5 External Risk – Land Tenure and Resource Access/Impacts

Risk	Assessment of rationale, assumptions and justification	Assessment of quality of documentation and data provided	Conclusion regarding appropriateness of risk rating
(a)	• N/A	• N/A	Risk rating is appropriate
(b)	• The audit team confirmed during site-visit and through discussions with project personnel that the project areas are owned by the government and the concession provides the project proponent resources access/use rights	• The concession is considered a high quality document.	Risk rating is appropriate

Risk	Assessment of rationale, assumptions and justification	Assessment of quality of documentation and data provided	Conclusion regarding appropriateness of risk rating
(c)	• N/A	• N/A	Risk rating is appropriate
(d)	• N/A	• N/A	Risk rating is appropriate
(e)	• N/A	• N/A	Risk rating is appropriate
(f)	• Confirmed that the legally binding agreement to continue management practice that protect credited carbon stocks beyond the Crediting Period is in place.	• The concession is considered a high quality document.	Risk rating is appropriate
(g)	• N/A	• N/A	Risk rating is appropriate

4.4.3.6 External Risk – Community Engagement

Risk	Assessment of rationale, assumptions and justification	Assessment of quality of documentation and data provided	Conclusion regarding appropriateness of risk rating
(a)	• Through review of aerial imagery and through interviews in and around the site visit, that the claims provided in the risk report are accurate	• The audit team considers aerial imagery and in person interviews to be of high quality	Risk rating is appropriate
(b)	• Through review of aerial imagery and through interviews in and around the site visit, that the claims provided in the risk report are accurate	• The audit team considers aerial imagery and in person interviews to be of high quality	Risk rating is appropriate
(c)	• The project has been validated and verified under the CCB standard and has continued to generate positive social benefits and result in a positive CCB verification during this monitoring period.	• CCB validation and verification reports have been approved by Verra.	Risk rating is appropriate

4.4.3.7 External Risk – Political Risk

Risk	Assessment of rationale, assumptions and justification	Assessment of quality of documentation and data provided	Conclusion regarding appropriateness of risk rating
(a)	• The audit team independently calculated the World Bank Institute's Worldwide Governance Indicators governance score from 2016 through 2020. • We confirmed that the governance score of -1.63 is accurate.	• Confirmed that the project used the official World Bank Institute's Worldwide Governance Indicators.	Risk rating is appropriate
(b)	• N/A	• N/A	Risk rating is appropriate
(c)	• N/A	• N/A	Risk rating is appropriate
(d)	• N/A	• N/A	Risk rating is appropriate
(e)	• N/A	• N/A	Risk rating is appropriate
(f)	• Audit team independently confirmed that the DRC has entered into agreements to receive direct funding support from the UN-REDD programme for their National REDD Strategy.	• N/A	Risk rating is appropriate

4.4.3.8 Natural Risk

Risk	Assessment of rationale, assumptions and justification	Assessment of quality of documentation and data provided	Conclusion regarding appropriateness of risk rating
Fire			
L	• The audit team has a wealth of experience and expert opinion in the region and agree that fire is not a serious risk to the carbon stocks due to the nature of the ecosystem	• N/A	Risk rating is appropriate
S	• The audit team has a wealth of experience and expert opinion in the region and agree that fire is not a serious risk to the carbon stocks due to the nature of the ecosystem.	• N/A	
M	• N/A	• N/A	
Pest and Disease Outbreaks			

Risk	Assessment of rationale, assumptions and justification	Assessment of quality of documentation and data provided	Conclusion regarding appropriateness of risk rating
L	• The audit team has a wealth of experience and expert opinion in the region and agree that pest and disease outbreak is not a serious risk to the carbon stocks due to the nature of the ecosystem	• N/A	Risk rating is appropriate
S	• The audit team has a wealth of experience and expert opinion in the region and agree that pest and disease outbreak is not a serious risk to the carbon stocks due to the nature of the ecosystem	• N/A	
M	• N/A	• N/A	
Extreme Weather			
L	• The audit team has a wealth of experience and expert opinion in the region and agree that extreme weather is not a serious risk to the carbon stocks due to the nature of the ecosystem	• N/A	Risk rating is appropriate
S	• The audit team has a wealth of experience and expert opinion in the region and agree that extreme weather is not a serious risk to the carbon stocks due to the nature of the ecosystem	• N/A	
M	• N/A	• N/A	
Geological Risk			
L	• The audit team has a wealth of experience and expert opinion in the region and agree that geological events are not a serious risk to the carbon stocks due to the nature of the ecosystem	• N/A	Risk rating is appropriate
S	• The audit team has a wealth of experience and expert opinion in the region and agree that geological events are not a serious risk to the carbon stocks due to the nature of the ecosystem	• N/A	
M	• N/A	• N/A	
Other natural risk			
L	• N/A	• N/A	Risk rating is appropriate
S	• N/A	• N/A	
M	• N/A	• N/A	

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

The audit team took the following steps to verify the actions taken to disseminate the results of climate monitoring in accordance with the monitoring plan.

- The audit team verified via on-site observations that the monitoring plan has been shared with partners and is available in project offices.
- We confirmed with the project proponent that monitoring plan was provided during meetings who in turn conduct meetings with the community groups to disseminate the information.
- Confirm via interview with the project proponent that the monitoring results are provided on the Verra registry and that the link to this information is provided to the communities.

In summary, given the steps taken above, the audit team concludes that the results of climate monitoring were disseminated in accordance with the validated project description.

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

The steps taken verify the actions taken to assist communities and/or biodiversity to adapt to the probable impacts of climate change are described below.

- Reviewed the suite of literature, provided in footnotes 12-15 of the project PIR, supporting the anticipated effects of climate change on the communities and biodiversity of the project area
- Through onsite interviews and the expertise of the audit team working with communities in the region of the project area, the audit team confirmed that the anticipated impacts claimed in the PIR are accurate
- Through interviews with local officials and community members in the project area that the project is providing education and training of the detrimental impacts of illegal hunting
- Through interviews with community members and observations during the site visit, the audit team confirmed the implementation of improved agricultural techniques that are designed to be more resilient to the potential impacts of climate change
- Through interviews on site and review of information that is provided to the local communities, that the project provides training and education to the protection of forested landscapes; specifically, avoiding deforestation to ensure an intact and resilient forest ecosysytem

The audit team concludes the following regarding how the activities implemented achieve the results indicated in the project's validated design:

- The audit team agrees that by focusing on current and appropriate literature that the project is more than likely to address the potential climate change impacts expected to affect the region of the project area
- The audit team agrees that promoting the avoidance of illegal hunting and educating local communities on the importance of local wildlife, will provide greater food security under the expected impacts of climate change
- The audit team concludes that the introduction of improved agricultural techniques, including diversification of crops and introducing more resilient crops, is an appropriate mitigation effort to ensure effective food and economic security in the face of the expected effects of climate change

In summary, the audit team concludes that the activities implemented deliver the intended impacts.

4.5 Community

4.5.1 Community Impacts (CM1.1)

The steps taken to verify the reported impacts of project activities on each identified community group are described below.

The audit team held interviews and observed project implementation throughout the project zone. In general areas visited during the site visit, the audit team was able to confirm that assessment of project impacts through surveys and PRA's.

During the site visit the verifier interviewed local community members who confirmed that, to date, the impacts of the project are positive.

In summary, since the results gleaned from the site visit show continued consultation with members of the project zone, the audit team concludes that the assessment of impacts, as reported in Section 4.1 of the MR, is accurate.

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

The steps taken to verify that the net impacts of project activities on all identified community groups are positive are described below.

- Review of project description and monitoring report
- Interviews with project personnel and community members
- Discussions of PRA and household survey results with communities and other stakeholders

In summary, since the project is designed and being implemented to provide positive outcomes for potentially affected individuals and groups in the project zone, the audit team concludes that the net impact of project activities on community groups is positive.

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4.5.3 Protection of High Conservation Values (CM1.2)

The steps taken to verify that that no high conservation values have been negatively affected by the project are described below.

- Review of project documentation
- Interviews with community members and other stakeholders on site
- Assessment of forest protection for the monitoring period

In summary, since community members and other stakeholders, the audit team concludes that the high conservation values have not been negatively affected by the project

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

The steps taken to verify the measures implemented to mitigate the negative well-being impacts on other stakeholders are described below.

- Review of project documentation
- Interviews with community members and other stakeholders on site
- Assessment of forest protection for the monitoring period

In summary, since community members and other stakeholders, the audit team concludes that the net impacts of project activities on the well-being of other stakeholders are positive

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

The steps taken to verify that the community impact monitoring has been carried out in accordance with the project's validated design are described below.

Steps taken to verify…	
That the dates, frequency and sampling methods used are in accordance with the validated project description.	• The audit team reviewed the monitoring plan referenced in the PD and monitoring report and discussed the plan and results with community members and other stakeholders on site, who confirmed that the information provided is accurate. Individuals from communities and community groups also confirmed that the monitoring is taking place as designed and stated in the monitoring plan
The results of monitoring.	• Through interviews and a review of the project documentation, the audit team was able to confirm that the results stated in the monitoring report are consistent with what is actually occurring on the ground
The evaluation of monitoring, including evaluations by the affected communities.	• Through a review of project documentation and interviews with potentially affected community members and other stakeholders on site that monitoring results were discussed and evaluated by affected communities as described in the monitoring report
The effectiveness of measures taken to maintain or enhance all identified high conservation values related to community well-being.	• Through interviews with community members on site, the audit team was able to confirm that the measures taken to maintain or enhance all identified high conservation values related to community well-being are effective to date

The steps taken to verify that the community monitoring plan also includes the areas particularly relevant to GL2 are described below.

Categories of required indicators	**Steps taken to verify inclusion in monitoring results**
Indicators of well-being impacts and risks for smallholder/community members	• Review of project documentation, including the monitoring plan and monitoring report, the audit team was able

	to confirm that the plan and implementation include indicators of well-being impacts and risks for smallholder/community members
Indicators of impacts on women	• Review of project documentation, including the monitoring plan and monitoring report, the audit team was able to confirm that the plan and implementation include indicators of impacts on women

n summary, since the project monitoring plan is designed to ensure community benefits, the audit team concludes that the community monitoring plan was carried out in accordance to the validated project description

4.5.6 Community Monitoring Plan Dissemination (CM3.3)

The steps taken to verify the actions taken to disseminate the results of community monitoring in accordance with the monitoring plan are described below.

- Review of project documentation
- Interviews with project personnel
- Interviews with community members and other stakeholders

In summary, since information gleaned during the site visit overwhelmingly confirmed dissemination of the monitoring plan, the audit team concludes that the results of community monitoring were disseminated in accordance with the validated project description.

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

N/A

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

N/A

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4.6 Biodiversity

4.6.1 Biodiversity Changes (B1.1)

The steps taken to verify the reported changes in biodiversity in the project zone due to project activities are described below.

Steps taken to verify…	
The accuracy and appropriateness of monitored data.	• Assessment of remote sensing analysis shows that avoided deforestation has

	been highly successful since the project implementation
The justification used to attribute biodiversity changes to the project's activities.	• Review of project documentation, as well as the professional judgement of the audit team shows the attributes measured for biodiversity are justifiable to assess changes in biodiversity
The overall accuracy of the reported impacts.	• The audit team performed data checks on the assessment of deforestation which show the reported impacts of the project on biodiversity to be accurate

In summary, since effects on biodiversity are not often seen in the near term, effects on biodiversity are mainly measured through successful avoidance of deforestation (see climate section), the audit team concludes that the project's assessment of changes in biodiversity resulting from project activities in the project zone during the verification period are accurate.
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4.6.2 High Conservation Values Protected (B1.2)

Given the correlation between intact forest and the endangered species listed in the project documentation, please section 4.6.1 above.

4.6.3 Invasive Species (B1.3)

The PD and monitoring report provide an adequate description of the non-native species utilized in the project.

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

The audit team reviewed the literature regarding the species used in the project and confirmed that based on the time since introduction, that negative impacts of the species is not expected.
In addition, the audit team interview government officials who confirmed the claims provided in the project documentation**.**

In summary, since the audit team concludes that the use of each non-native species is justified and will not pose harm to the region's environment.

4.6.5 GMO Exclusion (B1.5)

N/A

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

The steps taken to verify any negative impacts on biodiversity outside the project zone due to the project are described below.

- Review of project documentation
- Interviews with project partners
- Interviews with community members
- Use of professional judgment of the audit team

The steps taken to verify the actions taken by the project to mitigate any negative impacts are described below.

- Review of project documentation
- Interviews with project partners
- Interviews with community members
- Use of professional judgment of the audit team

In summary, since the audit team has expertise in biodiversity issues in the region, the audit team concludes that the project has adequately identified all negative offsite biodiversity impacts and has taken actions to mitigate the impacts

4.6.7 Net Biodiversity Benefits (B2.3)

The steps taken to verify that the project's net biodiversity impacts are positive when taking into account unmitigated negative impacts on biodiversity outside the project zone are described below.

- Review of project documentation
- Interviews with project partners
- Interviews with community members
- Use of professional judgment of the audit team

In summary, since information gleaned from the assessment shows continued success in avoided deforestation, the audit team concludes that the net biodiversity impacts of the project are positive

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

The steps taken to verify that the biodiversity impact monitoring has been carried out in accordance with the project's validated design are described below.

Steps taken to verify…	
That the dates, frequency and sampling methods used are in accordance with the validated project description.	• The audit team reviewed the monitoring plan referenced in the PD and monitoring report and discussed the plan and results with community members and other stakeholders on site, who confirmed that the information provided is accurate. Local officials also confirmed that the monitoring is taking place as designed and stated in the monitoring plan
The results of monitoring.	• Through interviews and a review of the project remote sensing analysis, the audit team was able to confirm that the results stated in the monitoring report are consistent with what is actually occurring on the ground
The evaluation of monitoring.	• Through a review of project documentation and interviews with park personnel on site that monitoring results

	are discussed and evaluated as described in the monitoring report
The effectiveness of measures taken to maintain or enhance all identified high conservation values related to biodiversity	• Not Applicable

In summary, since the project has provided ample evidence of trigger species trends and threats to those species, the audit team concludes that the biodiversity monitoring plan was carried out in accordance to the validated project description.

4.6.9 Biodiversity Monitoring Plan Dissemination (B3.3)

The steps taken to verify the actions taken to disseminate the results of the biodiversity monitoring in accordance with the monitoring plan are described below.

- Review of project documentation
- Interviews with project personnel
- Interviews with community members and other stakeholders

In summary, since information gleaned during the site visit overwhelmingly confirmed dissemination of the monitoring plan, the audit team concludes that the results of biodiversity monitoring were disseminated in accordance with the validated project description.

4.7 Additional Project Implementation Information

N/A

4.8 Additional Project Impact Information

5 VERIFICATION CONCLUSION

The audit team asserts, with no qualifications or limitations, that

- The project complies with the verification criteria for projects set out in CCB Version 2.
- The project complies with the verification criteria for projects set out in VCS Version 4.
- The project has been implemented in accordance with the validated project description and any subsequently validated variations.

Furthermore, the audit team asserts, specifically in respect of those aspects of the project assessed as part of the validation activities described in Section 3 above, that the project complies with the validation criteria for projects set out in CCB Version 2 and VCS Version 4.

Verification/monitoring period: From 1 January 2017 to 31 December 2020

Year	Baseline emissions or removals (tCO_2e)	Project emissions or removals (tCO_2e)	Leakage emissions (tCO_2e)	Net GHG emission reductions or removals (tCO_2e)	Buffer pool allocation	VCUs eligible for issuance

2017	5,896,091	813,307	0	5,082,784	508,279	4,574,505
2018	7,272,586	2,014,286	0	5,258,300	525,830	4,732,470
2019	8,243,440	1,248,955	0	6,994,486	699,449	6,295,037
2020	9,539,244	1,778,581	0	7,760,663	776,066	6,984,597
Total	**30,951,362**	**5,855,129**	**0**	**25,096,232**	**2,509,624**	**22,586,608**

Furthermore, the audit team asserts, specifically in respect of those aspects of the project assessed as part of the validation activities described in Section 3 above, that the project complies with the validation criteria for projects set out in CCB Version 2 and VCS Version 4.

- Net change in carbon stocks: 25,096,232 tCO_2e
- Non-permanence risk rating (see Section 4.6 above): 10%
- Total number of buffer credits to be deposited into AFOLU pooled buffer account: 2,509,624 credits

In summary, the audit team concludes the following regarding the validity of the net positive climate change adaptive capacity and resilience (if any), community and biodiversity benefits achieved by the project during the project implementation period.

The audit team asserts, with no qualifications or limitations, that

- The project complies with the verification criteria for projects set out in CCB Version 2.
- The project complies with the verification criteria for projects set out in VCS Version 4.
- The project has been implemented in accordance with the validated project description and any subsequently validated variations.

APPENDIX A: LIST OF FINDINGS

Please see the above Section 2.6 for a description of the findings issuance process and the categories of findings issued. It should be noted that all language under “Project Personnel Response” is a verbatim transcription of responses provided to the findings by project personnel.

NCR 1 Dated 7 Sep 2021
Standard Reference: CCB v2.0 & VCS v3.0 Monitoring Report Template
Document Reference: Mai Ndombe M3 MR_PIR_CCB v2.0_VCSv3.4_v2.1
Finding: Section 2.1.1 of the CCB/VCS monitoring report template requires the following: "Provide a description of the implementation status of the project, including the following (no more than one page):

- A summary description of the implementation status of the technologies/measures (e.g., plant, equipment, process, or management or conservation measure) included in the project.
- The operation of the project activity(s) during this monitoring period, including any information on events that may impact the GHG emission reductions or removals and monitoring.
- Describe how leakage and non-permanence risk factors are being monitored and managed.
- The total GHG emission reductions or removals generated in this monitoring period.
- Any other changes (e.g., to project proponent or other entities)."

It indicates that this description is to be "no more than one page." In the Monitoring Report submitted, section 2.1.1 and it's subsections are approximately 4 pages in length. This represents a nonconformity with the template requirements.
Project Personnel Response: The client provided a response outside the cover of this workbook
Auditor Response: The client provided an updated PIR addressing the issues described in the finding. The updates to the documentation are sufficient for resolving this issue

NIR 2 Dated 7 Sep 2021
Standard Reference: CCB v2.0 & VCS v3.0 Monitoring Report Template
Document Reference: Mai Ndombe M3 MR_PIR_CCB v2.0_VCSv3.4_v2.1
Finding: Section 1.2 of the CCB/VCS monitoring report template includes a table of standardized benefit metrics and requires "For each metric, quantify the net benefit the project has achieved during the monitoring period covered by this report and since the beginning of the project lifetime (if this is the project’s first verification report, the two columns will be the same). Insert “not applicable” where the metric does not apply and “data not available” where the metric does apply but there are no means of quantification. Data included in the Monitoring Period column shall be substantiated in this document as denoted by the corresponding section reference." Under the category "For REDD projects: Number of hectares of reduced forest loss in the project area measured against the without-project scenario", the achievements during the monitoring period and the achievements during the project lifetime are both listed as 246,216.2 ha. Given that this is the third monitoring period, it is unclear to the audit team why the number of reduced forest loss achieved "during the project life time, since the project inception, are the equal to those achieved during this monitoring period (M3). The audit team requests additional explanation.
Project Personnel Response: The client provided a response outside the cover of this workbook
Auditor Response: The client provided an updated PIR addressing the issues described in the finding. The updates to the documentation are sufficient for resolving this issue
Bearing on Material Misstatement or Conformance (M/C/NA):

NIR 3 Dated
Standard Reference: VM0009 v3.0
Document Reference: Mai Ndombe M3 MR_PIR_CCB v2.0_VCSv3.4_v2.1; 2019_2020_Change_PAA.tif, 2018_2019_Change_PAA.tif, 2018_2017_Change_PAA.tif, and 2016_2017_Change_PAA.tif
Finding: Section 3.2.2.3 of the monitoring report indicates that Landsat imagery was used to derive the land cover classification. Landsat imagery has a spatial resolution of 30 m, which is required by section 6.8.4 of the methodology ("The minimum spatial resolution of the imagery must be 30 m."). However in measuring the pixels in the land use classification maps (2019_2020_Change_PAA.tif, 2018_2019_Change_PAA.tif, 2018_2017_Change_PAA.tif, and 2016_2017_Change_PAA.tif), the audit team found that the spatial resolution of the images is 60 meters. However, in the calculation workbook in the workbook, Resultats Changement 2016_2020.xlsx, the count of cells from the spatial files was then multiplied by a pixel size of 0.09 ha to determine the area of each land use class, which would suggest each cell is 30 x 30 m. The audit team requests additional information and clarity regarding the source of this spatial imagery and if/why the pixels have been enlarged to 60x60m as this is not described in section 3.2.2.3 of the monitoring report.
Project Personnel Response: The client provided a response outside the cover of this workbook
Auditor Response: The client provided updated documentation, including updates to the remote sensing analysis. The updates provided are sufficient for resolving this issue
Bearing on Material Misstatement or Conformance (M/C/NA):

NCR 4 Dated
Standard Reference: VCS v4.0
Document Reference: 2019_2020_Change_PAA.tif, 2018_2019_Change_PAA.tif, 2018_2017_Change_PAA.tif, and 2016_2017_Change_PAA.tif; Resultats Changement 2016_2020.xlsx
Finding: This finding relates to finding #3 above.
Section 2.2.1 of the VCS principles of Accuracy is applied to "Reduce bias and uncertainties as far as is practical." As stated in the ESRI literature on the Fundamentals of Field Calculation "Geometry calculations in ArcGIS are planimetric—in other words, they take place in projected space, not spherical or geodesic space. You can only calculate the area, length, or perimeter of features if the coordinate system being used is a projected coordinate system." Although the calculation of the area did not occur within the ArcGIS platform, it appears that the calculation of the count of cells was performed on unprojected raster layers. This count of cells was then multiplied by a pixel size of 0.09 ha in the workbook Resultats Changement 2016_2020.xlsx. Thus this calculation is not in line with the GIS best practices and may result in accurate reporting.
Project Personnel Response: The client provided a response outside the cover of this workbook
Auditor Response: The client provided updated documentation, including updates to the remote sensing analysis. The updates provided are sufficient for resolving this issue

NCR 5 Dated
Standard Reference: N/A
Document Reference: N/A
Finding: In review of the project inventory calculations, the audit team discovered a number of issues regarding the tree level calculations. Please see below for the specific issues:

Plot number	Issue
08G	No records in tree list
09J	No records in tree list
48E	No records in tee list
9J	Plot volumes do not match unless 09J is added to 9J
11E	Volume in tree list, but not plot summary
182E	Plot summary under reports the volume from tree list
19B	Plot summary under reports the volume from tree list
19Bb	There are no records in tree list but has a plot summary, but when added to Plot 19B is okay.
82E	Plot is missing in plot summary, but has records in tree list
28MAR	In plot summary, but no tree records exist
06H	No plot in tree list, but in plot summary, likely confused with 6
07H	No plot in tree list, but in plot summary, likely confused with 7H
08H	No plot in tree list, but in plot summary, likely confused with 8H
32F	There is no plot 32F in tree list
6H	Underreports volume in plot summary likely 06H is missing volume
7H	Underreports volume in plot summary likely 07H is missing volume
8H	Underreports volume in plot summary likely 08H is missing volume
8G	Volume is overreporting in plot summary, cause is unknown.

Please review the items in question and provide a response and an updated calculation workbook if applicable
Project Personnel Response: The client provided a response outside the cover of this workbook
Auditor Response: The client provided and update calculation workbook, which appropriately addressed all of these issues uncovered by the audit team