Gold Standard
for the Global Goals

CORE DOCUMENT

SITE VISIT AND REMOTE AUDIT REQUIREMENTS AND PROCEDURES

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CONTACT DETAILS
The Gold Standard Foundation
International Environment House 2
Chemin de Balexert 7-9
1219 Châtelaine
Geneva, Switzerland
TEL +41 22 788 70 80
EMAIL standards@goldstandard.org

SUMMARY[1]

This document serves as a guide for project developers, Coordinating/Managing Entities (CMEs), and Validation/Verification Bodies (VVBs) on the various topics related to audit events within the project cycle. The document provides guidance on determining when a physical site visit is required as part of the audit process, and when remote audits may be conducted. It also outlines the requirements for all audits, including those using remote audit techniques, as well as the procedure and guidelines for conducting remote audits. Additionally, the document offers guidelines for risk assessment.

[1] Please note that the requirements below supersede the summary should there be any discrepancy between the two.

In general, all validations and verifications, except where a physical site visit is needed to comply with minimum site visit requirements, may be carried out remotely. The project developer shall request a remote audit, and the VVB shall assess the feasibility of a remote audit according to current ~~siti~~site visit requirements. The VVB will then decide whether to conduct a remote audit or use any remote audit techniques.

Please note that:

- Remote audit techniques may be used, if deemed viable by the VVB, in any audit, even if it includes a site visit,
- All audit techniques used, remote or not, are to be reported as part of the validation/verification report~~, using the corresponding Audit Techniques Template~~.

~~Figure 1 Process of conducting a remote audit o~~

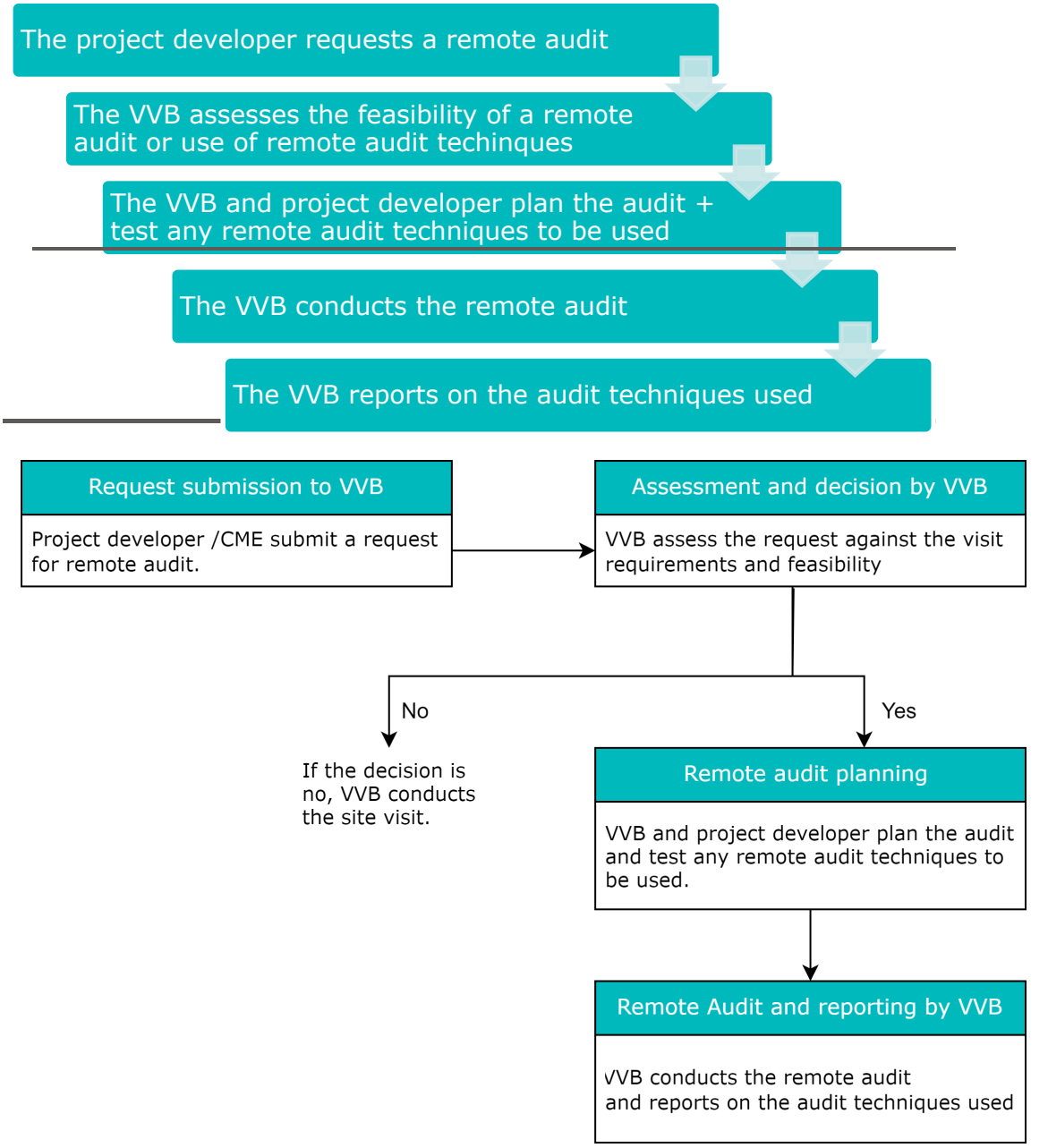

Figure 1– Process of conducting a remote audit

BACKGROUND

With the advent of significant technological advances, Information and Communication Technology (ICT) is becoming more sophisticated. It offers an opportunity to optimise audit/assessment effectiveness and efficiency and to support and maintain the integrity of the audit/assessment. Gold Standard believes that based on its recent experience during the COVID-19 period, remote audit techniques offer an alternative means to physical visit and demonstration of evidence. Conformity or traceability can be confirmed via electronic means to facilitate remote audits/assessments.
The remote audit techniques involve the integration of suitable technology such as smartphones, handheld devices, computers, drones, video cameras, wearable technologies and others for gathering, storing, retrieving, processing, analysing and transmitting information for auditing/assessments both locally and remotely.
Remote audit techniques provide Validation/Verification Bodies (VVB) an alternative pathway to facilitate the same level of assessments and offer an opportunity to witness and assess more locations and increase capability with a similar amount of resources used for on-site assessments, thereby possibly improving the reliability and effectiveness of the assurance process.

Therefore, the Gold Standard ~~will~~ is progressing towards mainstreaming remote assessments and audit techniques as credible alternatives to complement physical site visits. Mainstreaming of remote audit and audit techniques are expected to provide the following benefits to project developers and VVBs (as applicable):

a. Reduce travel time and travel costs,
b. Allow auditors to focus on the quality of the audit by reducing the logistical burden of site-visits,
c. Identify high-risk areas and aspects of the project with more frequent audits.

It should be noted that remote audit approaches do not mean reduced audit requirements or audit quality or increased audit cost. On the contrary – the objective is to make the audit process more effective and efficient while ensuring and enhancing the integrity of the audit process and the VVB opinion. In addition, remote audit techniques can be used as complementary means to existing site visit obligations to offer flexibility to projects without infringing on existing Gold Standard for the Global Goals (GS4GG) rules and requirements.

It is important to consider the interplay and dependencies between physical site visits and remote audits in developing the new requirements and procedures. E.g., ensuring that timelines between remote and follow-up audits and the scope of criteria covered at the different audit types are clear. To that end, Gold Standard intends to maintain minimum physical site visit requirements for validation and verification~~s~~ events, while allowing remote audits on other occasions.
~~*Please note that "Site Visit And Remote Audit Requirements And Procedures" "SITE VISIT AND REMOTE AUDIT REQUIREMENTS AND PROCEDURES" is not a related document.*~~

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SCOPE AND APPLICABILITY

1.1 | Scope

This document applies to planning and carrying out validation/verification audits as required under GS4GG, informing VVB considerations of the application of remote audit/assessment approaches.

Applicability

The requirements contained in this document apply to audits/assessments conducted for standalone project activities, including standalone microscale projects, programme of activity (PoA) and Voluntary Project Activity (VPA) seeking design certification, performance certification, inclusion, design change or design certification renewal.

It is applicable to all the scales i.e., microscale, small-scale and large-scale project, PoA and VPAs.

~~a.~~ The remote assessment requirements/approach outlined in this document do not apply to Land Use & Forest (LUF) projects. ~~Programs of Activities (PoAs), including microscale PoAs~~

Note – The remote audit/assessment requirements will be designed and developed for LUF activity requirements~~F and PoAs~~ separately, considering the unique nature of such activities~~projects and certification pathways~~.

Entry into force

1.1.1 | The document may be applied from ~~DD/MM/YYYYd FROM 18 DECEMBER 2021 (30 days after of AFTER publication)~~ its publication date by projects, PoA and VPAs within the applicable scope that have not yet had a physical site visit during their current audit event.

DEFINITIONS

a. **Audit instances/events:** Validation and verification events that a VVB is engaged to assess.

~~b.~~ **Remote audit/assessment:** T~~Remote audit refers to t~~he use of Information and Communication Technology (ICT) to gather information, interview an auditee, etc., when "face-to-face" methods are not possible or desired. (ISO 19011).

~~c.~~b. For this document, the remote audit/assessment refers to validation and verification by VVB from a location other than being physically present at the project site. The remote assessment may involve the use of Information and Communication Technologies (ICT) for audit/assessment purposes. The remote assessment may also involve a hybrid approach involving on-site measures to verify compliance with the requirements. In such cases, the VVB may appoint an individual expert or audit team member to help lead auditors to verify practices on the ground by facilitating data/information collection, transfer, and verification using technology/electronic and other means, e.g., interviews, videos, videos, photos, surveys, or a site based virtual walk-through using recorded video calls etc.

~~d.~~c. **Remote audit techniques:** Auditing techniques applied to validate/verify aspects of a project without the validator/verifier being physically present at the project site. These include phone calls, video calls, video recordings, geolocation data and geoinformation systems, etc. They may be used in remote audits as well as in audits involving a physical site visit.

~~e.~~d. **Information and Communication Technology (ICT):** ~~,~~ ~~a~~Also referred to as "technology" in this document. Technologies including, but not limited to, software and hardware such as smartphones, handheld devices, laptop, desktop computers, drones, video cameras, wearable technology, artificial intelligence, and others. The use of ICT may be appropriate for auditing/assessment both locally and remotely. Examples of the use of ICT during audits/assessments may include but are not limited to:

- Meetings; by means of teleconference facilities, including audio, video and data sharing
- Audit/assessment of documents and records by means of remote access, either in real-time or asynchronously
- Recording of information and evidence by means of still video, video or audio recordings
- Providing visual/audio access to a remote location

MINIMUM PHYSICAL SITE VISIT REQUIREMENTS

~~I.~~A. Project Activities

Frequency of physical site visits[2]

~~1.1.2 |~~ At minimum, the VVB shall **conduct physical site visit w**

~~1.1.3 |~~1.1.2 | ~~W~~ithin two years of project start date[3]; and

Once w~~W~~ithin every ~~Once every t~~three years ~~after o~~after the ~~first~~ first physical site visit date

[2] For rules on possible deviations from the minimum site visit requirements, please see the Rule Update "Applicability of minimum site visit requirements by VVB"

[3] For example:

- If a retroactive project's start date is 1 year before submission for preliminary review, the project has 1 more year (a total of maximum 2 years from the start date) to undergo an audit with a physical site visit.
- If a project is greenfield, i.e. it is not implemented at the time of validation, the first site visit may be done during first verification, and not during validation, if all aspects of the validation can be audited remotely.

~~Figure- 1 A diagrammatic representation of a scenario explaining site visit requirements for a project~~

Audit events

A physical site visit by VVB is not mandatory at the validation (Design Certification or Design Certification Renewal) of a project.[4]

A physical site visit by VVB is mandatory at the first verification of a project.

The first physical site visit may combine both validation and verification audits if the project developer and VVB combine Design Certification with the first verification and Performance Review.

B. Program Of Activity (Po~~a~~A) And Voluntary Project Activity (V~~pa~~PA)

Frequency of physical site visits

Section 3.1 above applies to PoA and VPA as well.

Audit events

For audit events requiring a mandatory physical site visit, please refer to para 6.3.5 to 6.3.12 of Validation and Verification Standard.

REQUIREMENTS FOR ALL AUDITS

General requirements for all audit instances

If the project developer ~~explicitly~~ requests an audit to be conducted remotely:

a. When assessing the feasibility of remote auditing, the VVB shall take into account the following factors. It is important that the decision is not unfairly influenced by the project developer.~~The VVB is the decision-making body and shall not be unduly influenced by the project developer in this regard.~~ The VVB shall determine:

~~v.~~ whether a physical site visit is required ~~mandatory~~ as per the minimum physical site visit requirements (refer to section 3 above)~~,~~.

~~and~~d

-

~~vii.~~The VVB determine if a physical site visit would be more efficient for the scope of assessment, based on the complexity/type of the project or any other project-specific situations, and ~~.~~

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[4] This document supersedes section 5.1.14 OF PRINCIPLES & REQUIREMENTS

- ~~The VVB shall determine~~ whether ~~or not~~ a remote audit is viable for an audit instance of a given project/VPA/PoA ~~where a physical audit is not mandatory~~.
- ~~The VVB shall conduct the risk assessment applying qualification criteria described in 6.3 | below and ANNEX 1 – RISK ASSESSMENT GUIDELINES, and any additional qualification criteria that VVB finds appropriate for decision-making. The VVB is the decision-making body and shall not be unduly influenced by the project developer in this regard.~~

b. In case of PoA verification, the remote audit can only be conducted if verified emission reduction for an audit instance is less than 200,000 tCO_2e in total;

c. In case of PoA verification, if the VPAs are audited in batches during the remote audit, it shall be ensured that each VPA included in the batch fulfills the minimum site visit requirement (refer to para 6.3.5 to 6.3.12 of Validation and Verification Standard).

d. If a PoA is verified using remote auditing techniques, and the verification involves a sampling approach, then the samples size that VVB audits shall be 10% more than the minimum required sample size of an on-site audit.~~If a PoA is verified using remote auditing techniques only and the verification involves acceptance sampling, then the VVB shall audit X% more samples than the statistically determined sample size.~~

~~a.~~e. ~~In case of PoA verification, the VVB must ensure that the total emission reduction verified remotely at PoA level for a monitoring period does not exceed 200,000 tCO_2e;~~The VVB shall conduct the risk assessment applying qualification criteria described in 0 below~~6.3 | below~~ and ANNEX 1 - RISK ASSESSMENT GUIDELINES~~ANNEX 1 – RISK ASSESSMENT GUIDELINES~~, and any additional qualification criteria that VVB finds appropriate for decision-making.

The VVB audit team members shall carry out any assessment, whether remote or including a physical site visit, as per their established roles/responsibilities stated in the Gold Standard Validation and Verification Body Requirements.

For the minimum participation of team members during site visit (physical or remote), refer to para 8.3.1.2 of Validation and Verification Body Requirements.

Remote audit techniques may be used as appropriate, and applying the safeguards and procedures in this document, in any audit, whether it includes a physical site visit or not. See ANNEX 2 – TECHNOLOGY/ELECTRONIC MEANS FOR REMOTE ASSESSMENT/AUDIT~~Annex 2 – Technology/ Electronic Means for Remote Assessment/Audit~~

The VVB, in its audit report, shall report on:

a. Mode of site visit

- ~~ny audit techniques which were not used by them in earlier assessments done for GS/CDM projects~~

b. List of auditing techniques used in ~~each~~ audit ~~t, for each aspect~~ of the project

~~a.~~c. The assessment of the appropriateness of the selected auditing techniques

~~b.~~d. If the applied techniques were sufficient to close the assessment (or not)

~~c.~~e. If the site visit conducted solely by local expert(s) who do not have the 'auditor' status

~~d.~~f. Any identified~~s~~ risk and mitigation measures implemented to eliminate or reduce risks ~~associated~~ pertaining to selected ~~with the~~ auditing technique(s)

g. Any aspects of the project that need to be further audited during the subsequent audit (Forward Action Requests)

Gold Standard reserves the right to enforce a mandatory site visit before concluding the review, should material issues[5] be identified with the use of remote auditing techniques during an audit. Such a site visit:

a. May be of a limited scope, covering only the material issues identified.
b. Shall be conducted by an approved validator/verifier and may not be outsourced to a local expert.

The VVB may provide suggestion/comment on auditing technique to ~~Secretriate~~Secretariat at vvb@goldstandard.org ~~for future versions of guidance on-site visit,~~ if any. Such a suggestion on audit technique should~~all~~ include information on project type, review instance, aspect of the project, possible risks, and mitigation measures to consider.

REQUIREMENTS FOR AUDITS USING REMOTE AUDIT TECHNIQUES

Confidentiality, security and data protection

The security and confidentiality of electronic or electronically transmitted information is particularly important when using technology/electronic means for remote assessment purposes.

The use of technology for remote assessment purposes shall be mutually agreed upon by the project developer(s)/CME~~, developers~~, and VVB according to information security and data protection measures and host country legislation and regulations before any technology/electronic means are used for remote audit/assessment purposes. Any data security or privacy breaches associated with remote auditing are

[5] Material issues include, among others, non-conformity with the present requirements: frequency, risk assessment, team structure and competence, adequacy of remote audit techniques employed, etc.

the responsibility of the VVB to resolve and Gold Standard accepts no liability in this regard.

VVB shall document evidence of such agreements. This evidence could be recorded, agreed on procedures, or emails. The importance resides in having these criteria acknowledged by all participants.

Measures to ensure confidentiality and security shall be confirmed during first interaction, i.e., meeting calls and maintained throughout remote audit/assessment activities.

In the case of non-fulfillment of these measures or non-agreement of information security and data protection measures, the VVB shall use other methods to conduct the remote assessment.

If sufficient information cannot be obtained via application of the technology/electronic means and required information is necessary for VVB to form a conclusion with the planned audit techniques, the VVB may use other technology/electronic means or expand the scope/sample of the assessment until sufficient information is obtained. If expanding the scope of the audit is not sufficient, the VVB shall:

a. Repeat the assessment at another time when e.g., the connection/conditions allow the VVB to conduct the assessment
b. Carry out a physical site visit, within the same audit process, covering at least the aspects not sufficiently audited by remote techniques.
c. Discontinue the audit (do not issue a validation/verification opinion) and re-start the audit with a new set of planned techniques, including a physical site visit.

Team structure and competence requirements

An audit team that conducts the remote assessment shall meet the structure and competence requirements as outlined in the Validation & Verification Body Requirements.

When using ICT, VVB and other involved experts (e.g., drone pilots, technical experts) shall have the competency and ability to understand and utilise the information and communication technologies employed to achieve the desired results of audit(s)/assessment(s). The auditor/assessor shall also be aware of the risks and opportunities of the information and communication technologies used and the impacts that they may have on the validity and objectivity of the information gathered.

The VVB may engage individual experts and/or external individual(s) (including outsourcing/subcontracting) for remote assessment following the requirements outlined in sections 7.5.2 and 7.5.3 of VVB requirements.

When an individual expert/external individual is involved,

a. the VVB ~~must~~ shall ensure that the expert/individual has:
    i. No financial interest or any other conflict of interest concerning the Project
    ii. A non-disclosure agreement covering the project audited

iii. Access to infrastructure to safeguard the confidentiality and security of the data gathered

b. The VVB shall provide sufficient briefing on the relevant Gold Standard rules, requirements, procedures, and templates, as well as the objectives, tasks, procedures, timelines, and audit plan for the assignment. Logistical arrangements, including access to and use of interpreters where required, will also be covered.

c. The VVB shall ensures that the individual expert or external individual possesses the minimum competencies, including basic knowledge of the local context, basic auditing techniques, knowledge and proficiency with the technologies or electronic modes selected for remote assessment (if any), interview techniques (if conducting interviews), the ability to speak the language of the interviewees (if conducting interviews), and sufficient proficiency in a language spoken by the Team Leader.

In certain audits, the individual expert/external individual may be engaged for remote audit/assessment as a facilitator and without replacing the auditor and/or technical reviewer in their respective roles. This means that the facilitator:

a. Only enables the (part of the) audit to happen remotely, e.g., through data/video/image collection, operation of equipment, interpreting/translation, etc.
b. Works entirely under the explicit directions of an auditor
c. Does not participate in forming a validation/verification opinion, even on specific topics,
d. Does not participate in the writing of the validation/verification report

If the external individual is engaged for remote assessment or audit only as a facilitator, ~~they are not required~~it is not mandatory for external individual to undergo the VVB online exam or be trained on aspects of the Gold Standard outside the scope of their assignment.

The VVB audit team shall provide individual expert/external individual training on, as a minimum:

a. Project-specific and relevant standard-specific requirements,
b. Interview techniques
c. The information to be collected on-site,
d. The reporting format,
e. The channel of communication through which information shall be transferred while on-site and during the future course of exchanges. The communication method amongst the auditors or auditor and project developer may be discussed and finalised in advance.

The individual expert/external individual shall collect and report information in the prescribed format/checklist by audit team and present it to the auditing team (team leader and technical expert). The VVB shall keep the said report in records and shall provide a copy to Gold Standard if needed.

REMOTE AUDIT PROCEDURE & GUIDELINES

Objectives

Remote assessments (those that do not include a physical site visit by an auditor) provide the opportunity to optimise audit/assessment effectiveness and efficiency while maintaining the integrity of the audit/assessment process. The objective of a remote assessment is to establish the level of confidence in the VVB certification process by direct observations carried out through an electronic medium.

Agreement

The use of remote assessments by VVB of a given project may be requested by the project developer for its assessment needs (validation, verifications, etc.) when a physical site visit is not mandatory or feasible, and where the PD and the VVB consider a remote audit feasible for the project's context. Remote audit is at the discretion of the VVB, who is entitled to reject any request from project developers to consider it as an option.

Qualifying criteria for initiating a remote assessment

The VVB may consider a project developer's request for a remote audit/assessment following the below listed qualifying criteria:

a. A minimum physical site visit is not mandated as per GS4GG requirements or not required/recommended as per VVB's previous audit findings.

b. The VVB can create a feasible audit plan that covers all aspects of a project design validation/project performance verification with suitable auditing techniques (as per ANNEX 2 – TECHNOLOGY/ELECTRONIC MEANS FOR REMOTE ASSESSMENT/AUDIT~~ANNEX 2 – TECHNOLOGY/ELECTRONIC MEANS FOR REMOTE ASSESSMENT/AUDIT~~.

c. The VVB can perform a risk assessment according to ANNEX 1 - RISK ASSESSMENT GUIDELINES~~ANNEX 1 - RISK ASSESSMENT GUIDELINES~~ and its own risk assessment procedure.

d. The VVB is confident that any identified significant risk/issue can be addressed and assessed/audited by the VVB using technology/ electronic means to attain a reasonable level of assurance.

e. The VVB can confirm before the audit commences that:

   i. The VVB and the project developer can provide representatives who can communicate proficiently in the same language.

   ii. The VVB has the capability and aptitude to conduct the remote assessment in the chosen medium/forum.

   iii. The PD, including all interviewees, has the capability and aptitude to undergo the remote assessment in the chosen medium/forum.

   iv. A list of activities, areas, information and personnel to be involved in the remote assessment is available.

v. The infrastructure required for the chosen auditing techniques/media as well as secure data storage is available.

vi. A confidentiality agreement is in place between the VVB and the project developers, and the remote audit does not contradict any confidentiality agreements between the project developers.

vii. In case of a verification audit, the project developer has implemented the registered monitoring plan and has a data management system where records, data, etc. and can be audited remotely.

Planning and scheduling

Before initiating a remote assessment, the VVB should define:

a. The agenda for the planned remote assessment with pre-defined records and documentation to be available during the remote assessment.
b. The desired scope of audit.
c. The list of activities, areas, information and personnel to be involved in the remote assessment.
d. The list of items to be assessed.
e. The timeframe for conducting the remote assessment
f. A plan to review information that cannot be shared remotely (i.e. due to confidentiality or access issues). The VVB should define or express how this will be dealt with (i.e., follow-up, issuance of a nonconformance, etc.).

For any type of remote audit, an advance document review of materials from the project developer is an essential step. Building out a standardised list of the required documentation can increase consistency and clarity of approach. At a minimum, VVB should request the same list of documents that they would require to conduct an on-site assessment. Additionally, based on the criteria that can be assessed virtually, they should identify what documents or data are needed to support that assessment. Documents should be requested well in advance of the audit so that requests for additional or outstanding information can be followed up in advance of the audit.

The scheduling of interviews of a sample for e.g., users or stakeholders need not be shared with the project developer in advance, in order to safeguard the impartiality of the interview process. The VVB should request, in advance of the audit, the contacts of all potential interviewees and should not share the sample selected with the Project Developer in advance of the remote audit.

Selection of technology/electronic medium and planning should include:

a. Determining the electronic mode for hosting the assessment, to be agreed upon between VVB, project developer and other participants. Refer to Annex - 2 for some examples.
b. Granting security and/or access to all participants.
c. Testing platform compatibility prior to remote assessment.

d. Encouraging and considering the use of webcams, cameras, etc. when physical evaluation of an event is desired or necessary.

Scheduling requires the following to be carefully considered:

a. Time zone acknowledgment and management to coordinate reasonable and mutually agreeable convening times.
b. A trial meeting using the same media platforms agreed upon should be conducted to ensure the scheduled assessment will perform as planned.
c. Proper security measures should be taken, when applicable, to protect confidential information.

Conducting remote assessments

Should the VVB not be able to review any aspect of the project or make a complete determination, the VVB should make a record of this aspect and the related issues.

The assessment should be carried out in quiet environments whenever possible to avoid interference and background noise (i.e., speakerphones)

Facilitation of the assessment should follow normal assessment plans and processes.

Both parties should make their best effort to confirm what was heard, stated and read throughout the assessment.

All remote assessments should be concluded with a summary, review of the day(s)'s events, issues of concern, clarification of issues, nonconformances and expectations.

The VVB may terminate the assessment prior to the schedule due to an inability to maintain good connections or conditions during the scheduled time. This should be recorded in the assessment report.

The VVB & project developer should take appropriate measures to safeguard the confidentially of data in any format. The audit team should prevent the access and retention of more documented information than it would in a normal face- to-face audit. The audit team will probably want to have access to more information to prepare for the audit or to have the ability to analyse documented information asynchronously. When documented information is to be analysed in an asynchronous manner, it is a good practice that it should be shared in a secure and agreed system, such as a cloud-based, Virtual Private Network or other file-sharing systems, utilising confidentiality and data privacy guidelines. Once the audit is complete, the auditor should delete from its system or remove access to any documented information and records not required to be retained as objective evidence.

Any screenshots of documents or records or other kind of evidence that the auditor/individual expert takes should be previously authorised by the project developer and participants.

Post-assessment activities

Findings (non-conformities, corrective actions, etc.) need to be drafted by the Remote Assessment audit team members in a timely manner for each session for review and acknowledgment prior to closure of non-conformities.

The audit report should include the details of the records reviewed, the people interviewed, and any findings.

The VVB should ensure deletion of any confidential documents, images, recordings, etc.

The treatment of non-conformities should follow the same processes that are applied for on-site assessments.

The VVB should include in the audit report for each aspect of the project:

a. the auditing techniques employed,
b. a risk assessment of the techniques employed,
c. mitigation measures employed by the VVB
d. any observations (CARs, CLs, and/or FARs) related to the auditing techniques used, and
e. a conclusion on whether the remote assessment means are sufficient for the purpose of the audit while maintaining the integrity of the audit/assessment process.

Circumstances requiring a site or facility visit

The verifier shall perform a site or facility visit, even after conducting a remote audit, under any of the following circumstances:

- ~~the first verification;~~
- ~~a subsequent verification for which the verifier does not have knowledge of the prior verification activities and results;~~
- ~~verification where there has been a change of ownership of a site or facility and where the emissions, removals and storage of the site or facility are material to the GHG statement;~~
- W~~w~~hen misstatements are identified during the verification that indicate a need to visit a site or facility;

a.

- T~~t~~here are unexplained material changes in emissions, removals and/or~~and~~ storage since the previous verified GHG statement;

b.

c. S~~s~~ignificant changes in the data management involving the specific site or facility.

The verifier may determine that the circumstances specified in a. to ~~through~~ c~~h~~. above do not require a site or facility visit based on the results of the risk assessment ~~plan, and~~plan and considering the results of any prior verification to the same site or facility.

FURTHER READING AND REFERENCES

- ISO – 19011 – 2018
- ISO 9001 Auditing Practices Group Guidance on: REMOTE AUDITS 2020
- IAF Mandatory Document For The Use Of Information And Communication Technology (Ict) For Auditing/Assessment Purpose 2022
- ISEAL Remote Auditing Good Practices 2021

~~Site Visit and Remote Audit Requirements and Procedures – V1.1~~Site Visit and Remote Audit Requirements and Procedures – V2.0

ANNEX 1 - RISK ASSESSMENT GUIDELINES

The VVB shall create a risk assessment procedure to determine the necessity of conducting physical site visits based as a minimum on the following list of criteria and supplemented with the VVB's internal audit risk assessment criteria, as deemed appropriate.

The VVB shall assess during the desk review/planning stage whether any of the following risks exist that cannot be addressed and/or audited without a physical site visit:

~~I.~~ Risks related to the certification stage

a.

Depending on the stage of the certification (validation/verification), a remote site visit may have certain risks, making it imperative to conduct a physical on-site visit. It is important to identify them in advance of the remote site visit to rule out any erroneous or incomplete conclusions. Various risks have been identified below that the auditing team shall take care of while planning ~~a~~the remote site visit. However, the audit team may also add to this list if they find any project-specific risk.

i. For all certification stages:
    a. Risk of non-conformity with core GS4GG principles including but not limited to safeguarding principles, stakeholder inclusivity and/or ~~,~~ SDG Impacts.
    b. Risk of non-conformity with potential reversal of GHG benefits and other SDG Impacts.
    c. Risk of non-conformity with key methodological requirements (applicability conditions, project boundary, identification of baseline scenario, algorithms and/or formulae used to determine emission reductions, monitoring methodology).
    d. Risk of any negative feedback/observations received from GS stakeholders, e.g., TAC, end-users, NGO supporters etc, not being addressed sufficiently by the project.
    e. Risk of key stakeholders and/or end users of project technology not willing/able to be interviewed through telephone/videocalls.
ii. For Validations:
    a. Any project aspect that might cease to exist after validation, e.g. the baseline technology.
iii. For Verifications/Renewals
    a. Any outstanding FAR(s)/pending issue(s) since the previous physical site visit.
    b. Any design change(s)/temporary deviation(s) since the previous physical site visit.

c. Any gaps in monitoring data, if any, that cannot be justified as per applicable requirements.

~~II.~~b. Risks related to using remote auditing means

~~Guidance on remote audit~~

There are risks posed by remote inspections, including in the use of ICT tools. In order to ensure a level of assurance of the validation or verification objectives as comparable as in ~~ana~~ physical on-site visit, there needs to be measures in place to *reduce these risks.*

~~1.~~ The VVB should implement the following actions at different stages of a validation or verification activity:

~~iii.~~ **Risk assessment stage**: The feasibility of conducting a remote ~~inspection~~ audit depends on the risk level and whether measures to eliminate or reduce the risks are adequate to achieve the validation or verification objectives. Therefore, a risk assessment to be conducted by the VVB should cover the aspects below:

i.

a. ~~-~~Identifying and assessing the risks inherent in a remote ~~inspection~~audit. The risks may be at different levels and could cover different aspects; hence the risk identification and assessment should cover:

i. ~~a.~~ Risks related to organi~~s~~zational and procedural aspects, which include generic risks. These risks could relate to the following: the quality of the internet connection; the quality of ICT tools such as good camerawork to ensure a reasonably good view for the validation or verification team; the amount of documentation to be reviewed remotely; whether relevant data flows can be accessed remotely; what record-keeping system is established; the maintaining of confidentiality and personnel data protection; and the required competence and resources of the validation or verification team;

ii. ~~b.~~ Risks related to the project activity and its configuration, which present project-specific risks.~~:~~ The risks could relate to the following: whether the boundary and features of the project activity can be evaluated remotely; whether the remote inspection would enable the VVB to observe any sources of emissions that are not included in the project activity; how control activities are carried out; and how calculations are tracked and cross-checked;

~~c.~~ Risks related to monitoring aspects.~~:~~ The risks could relate to the following: the complexity of the monitoring parameters and the monitoring plan; data processing and reporting; whether a fiscal metering method is applied; the sampling or surveys conducted at household level; what status of the monitoring period is being verified; and whether data and information have been thoroughly checked

during previous verifications or whether such data and information can be checked subsequently without an on-site inspection;

~~e~~Establishing measures to eliminate or reduce the identified risks. The VVB should establish measures to eliminate or reduce each identified risk at different levels described in subparagraph (i) above;

iii.

ii. **Planning stage**: Based on risk assessment outcomes, the VVB should plan the validation or verification activity as follows:

Composing a validation or verification team with sufficient members that have the knowledge, skill and solid professional judgement required in an on-site inspection in conjunction with additional competence in applying ICT tools;

a.

b. Conducting a desk review to gain a prior understanding of records and documentation control processes of the project ~~participants~~developers;

~~b.~~ Establishing a validation or verification plan to clearly define the tasks to be done during the remote inspection, taking into account the established measures to eliminate or reduce the identified risks. This includes a detailed allocation of responsibilities by different validation or verification team members with the required knowledge and specific time zones to ensure the team members audit separately and make the best use of time;~~Establishing a validation or verification plan to clearly define the tasks to be done during the remote inspection, taking into account the established measures to eliminate or reduce the identified risks. This includes a detailed allocation of responsibilities by different validation or verification team members with the required knowledge and specific time zones to ensure the team members audit separately and make the best use of time;~~

c.

d. Determining ICT tools to be used with the project ~~participants~~developer and conducting a test on the agreed ICT tools before the remote inspection to ensure that there is a stable connection and understanding of how to use such ICT tools. The ~~DOE~~VVB should also ensure that there is a backup plan in case there is a connection issue;

iii. **Implementation stage**: During the remote inspection, the VVB should implement measures it has established to mitigate the identified risks, while conducting the validation or verification following the relevant requirements of the VVS-PA. At this stage, the VVB may decide to extend or terminate the remote inspection if it finds during the remote inspection that the actual risks are higher than initially assessed.

~~( )~~ **Post-remote inspection stage:** T~~t~~he VVB should a~~: A~~ssess whether another round of remote inspection is needed while reviewing the project ~~participants'~~developers' response to clarification requests, corrective action requests and/or forward action requests;

~~v.~~iv. ~~-~~Ensure that its technical review process is able to identify any risks that were not identified during risk assessment stage.

ANNEX 2 – TECHNOLOGY/ELECTRONIC MEANS FOR REMOTE ASSESSMENT/AUDIT

A remote audit/assessment involves information, document sharing and review and a form of virtual interaction with the site in question, e.g., remote interviews or site tours, in combination with a review of project documents and other sources of data and information. In almost all cases of remote assessments, the audit team should incorporate greater scrutiny of client documentation in advance of any virtual engagement.

A remote audit/assessment employs the integration of suitable technology and new data sources to gather information, interview an auditee, etc., when "face-to-face" methods are not possible or desired.

This section outlines example means/methods that VVBs can use for carrying out remote audits. They are not prescriptive and only indicative. These examples are drawn from credible external sources like ISO standards, ISEAL guidelines/recommendations and CDM requirements/procedures, amongst others.

The VVB should identify risks pertaining to the remote inspection for each validation or verification activity and establish and implement measures to eliminate or reduce those risks. A VVB should also integrate this risk assessment process into its quality management systems.

S.No.	Remote auditing means/methods	Potential use
1	Video call (e.g. Skype, WebEx, Zoom, Teams, and other available tools)	Conducting Interviews of project developer representative and any other involved stakeholder(s)[6] Virtually guided site tour(s) Conducting remote surveys/sampling
		Live documentary review with project developer's participation
3	Remote document and data review	Documents shared by PD remotely through: - Link to a cloud storage system - Email attachment(s) - Any other file sharing system To review: - documentation/documentary evidence(s) - database(s) - survey results - reports - other form of project-specific document(s)
4	Satellite imaging	Review of the project location Review of project implementation
5	Remote video streaming (live) (e.g., drone, video call, live stream etc.)	Monitoring of remote or high-risk work Guided site visit; Ability to view ~~high risk~~ high-risk; processes or operations (not easily accessible) Witnessing running operations (at a facility/plant)
6	Other non-live visual content (e.g.: surveillance camera, video recordings purposely taken for audit by drone, camera, photographs, etc.)	Monitoring of activities that are not ongoing at the time of the audit; Process videos; Recorded events, such as: stakeholder consultations, monitoring activities, implementation of project activities/mitigation measures employee training webinars etc. photographs of the site implementation or parts of the monitoring system

[6] The VVB should review the appropriateness of conducting interviews remotely in the cultural and technological context of the project. Very often, stakeholders and end users of the technology may feel intimidated by conducting interviews online or on the phone, which may limit the ability of the auditor to assess key aspects of the project. Careful selection of appropriate methods by the VVB according to the is required, in consultation with the Project Developer and/or local experts.

~~ANNEX 3 – AUDIT TECHNIQUES TEMPLATE~~

~~Audit Techniques Template~~

DOCUMENT HISTORY

Version	Date	Description
~~1.1~~2.0~~0.9~~	DD/MM/YYYY~~07/28/2021~~	Extension of provision of remote audit to PoAs~~Version for Public Consultation~~ Editorial revisions
1.0	17/11/2021	Initial adoption
0.9	28/07~~07/28~~/2021	Version for Public Consultation
~~1.0~~	~~17/11/2021~~	~~Initial adoption~~
~~0.9~~	~~07/28/2021~~	~~Version for Public Consultation~~

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