THE KASIGAU CORRIDOR REDD+ PROJECT PHASE II – THE COMMUNITY RANCHES VERIFICATION REPORT

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Summary

Aster Global Environmental Solutions, Inc., (herein referred to as Aster Global or the Verification Team) was contracted by Wildlife Works Carbon LLC. on 06 November 2020 to conduct the seventh monitoring period verification (VCS: 01 January 2020 – 31 December 2020; and CCB: 01 January 2020 – 31 December 2020) of the Kasigau Corridor REDD+ Project Phase II – The Community Ranches [Validated Project Description (PD) dated 27 April 2011 V1]. The Project falls under the VCS sectoral scope 14: – Agriculture. Forestry, and Other Land Uses (AFOLU), under the category Reduced Emissions from Deforestation and Degradation (REDD). Specifically, the project falls under the REDD+ category Avoided Unplanned Deforestation (AUD).

The Kasigau Corridor REDD+ Project Phase II – The Community Ranches (KCRPII) encompasses 169,741 hectares in Coast Province, Southeastern Kenya. Through adherence and validation to VCS Methodology VM0009 for Avoided Ecosystem Conversion and Climate, Community & Biodiversity Standards (Second Edition, December 2008), KCRPII "is an initiative designed to promote climate change mitigation and adaptation, maintain biodiversity and create alternative livelihoods under the United Nations scheme of Reducing Emissions from Deforestation and forest Degradation (REDD+)" as stated in the CCB & VCS Project Description Document.

The VCS verification assessed compliance with the VCS Version 4 Program Guide, Standard, the VM0009 Methodology, all associated updates, the validated Project Document, and the likelihood that implementation of the planned GHG project has resulted in the GHG emission removal enhancements as stated by the Project Proponent (ISO 14064-3:2006).

The CCBA verification assessed that implementation of the planned GHG project has occurred, resulting in the GHG emission removal enhancements (climate), community, and biodiversity benefits as stated by the project proponent (ISO 14064-3:2006). The verification objective is to ensure the validated project design documentation has been implemented in compliance with CCB Standards (Second Edition).

The scope of the verification followed Section 4.3.4 of ISO 14064-3:2006, and methods included assessment of the GHG project implementation; physical infrastructure, activities, technologies and processes of the GHG project; GHG sources, sinks and/or reservoirs; types of GHGs; and time periods covered. KCRPII follows the framework of project activities listed above.

The criteria followed the verification guidance documents provided by Verra located at https://verra.org. Unless otherwise indicated, the assessment was performed against the most recent version of the relevant VCS guidance documentation.

Verification to the VCS Program, and CCB Standards resulted in findings. VCS findings are included in Appendix B, and CCB findings are included in Appendix C.

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

After completion of a site inspection and review of all project information, procedures, calculations, and supporting documentation, Aster Global Environmental Solutions, Inc., confirms the Project is accurate, consistent, and complies with all VCS Version 4 criteria, CCB Second Edition criteria, the selected methodology (VM0009), and the validated Project Design Documentation (PD). Aster Global confirms The Kasigau Corridor REDD+ Project Phase II – The Community Ranches 7th Monitoring Report (Version

2.13, dated 19 November 2021) has been implemented in accordance with VCS Version 4 and CCB Second Edition criteria.

Aster Global confirms all verification activities – including objectives, scope and criteria, level of assurance, and Project Description implementation adherence to VCS Version 4 (and all associated updates) and CCB Project Design Standards (Second Edition), as documented in this report – are complete. Aster Global concludes without any qualifications or limiting conditions The Kasigau Corridor REDD+ Project Phase II – The Community Ranches 7th Monitoring Report (Version 2.13, dated 19 November 2021) meets the requirements of VCS Version 4 (and all associated updates), CCB Project Design Standards (Second Edition), and the validated PD. In addition, Aster Global asserts the project complies with the criteria for projects set out in the Second Edition of the CCB Standards to achieve Gold Level distinction for Climate and Biodiversity.

The GHG assertion provided by Wildlife Works Carbon LLC. and verified by Aster Global has resulted in the baseline emissions or removals of 1,881,189 tCO_2 equivalents (CO_2e) by the project during the verification period/reporting period (VCS and CCB: 01 January 2020 – 31 December 2020 – 1 year). This value is gross of the 13% (244,555 t CO_2e) buffer withholding, based on the non-permanence risk assessment tool, and associated leakage allocation. This results in 1,609,384 t CO_2e of credits eligible for issuance as VCUs.

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1 INTRODUCTION

1.1 Objective

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

1.2 Scope and Criteria

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

Baseline Scenario	Ecosystem conversion – deforestation due to slash and burn subsistence agriculture
Activities/Technologies/Processes	VM0009 – Methodology for Avoided Ecosystem Conversion, CCB 2nd Edition for Climate, Community and Biodiversity benefits
Sources/Sinks/Reservoirs	Above-ground large tree biomass (included) Above-ground small tree biomass (included) Above-ground non-tree biomass (included) Below-ground large tree biomass (included) Below-ground small tree biomass (included) Below-ground non-tree biomass (included) Standing dead wood (included) Soil Organic Carbon (included) Long-lived wood products (included)
GHG Type	CO_{2e}
Time Period (start date, crediting period, verification period)	Project State Date: 01 January 2010 7th (Seventh) Monitoring/verification Period VCS/CCB: 01 January 2020 to 31 December 2020 Crediting Period: 30 years
Project Boundary	169,741 hectares Southeastern Kenya

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

- *VCS Program Guide (v4, 19 September 2019)*
- *VCS Standard (v4.1, 22 April 2021)*
- *VCS Program Definitions (v4.1, 15 April 2021)*
- *AFOLU Non-Permanence Risk Tool (v4, 19 September 2019)*
- *VM0009 – Methodology for Avoided Ecosystem Conversion (v1.1 10 November 2011)*
- *Validated PD and previous monitoring reports (VCS and CCB)*
- *CCB Program Definitions (v3.0, June 2017)*
- *CCB Standards (Second Edition, December 2008)*
- *CCB Program Rules (v3.1 June 2017)*
- *Guidance for the Use of the CCB Standards (May 2014)*

1.3 Level of Assurance

The level of assurance determines the depth of detail the Verification Team placed in the Verification and Sampling Plan to determine if there are any errors, omissions, or misrepresentations (ISO 14064-3:2006). Aster Global assessed the project's implementation of general principles, data collection and processing, sampling descriptions, documentation, *ex-post* calculations, etc., to provide reasonable assurance to meet the Project Level requirements of the VCS Program. Based on the verification findings, a final evaluation statement reasonably assures the project GHG representations are materially accurate. The evidence used to achieve a reasonable level of assurance is specified in subsequent sections of this report.

1.4 Summary Description of the Project

The project is located in Southeast Kenya, approximately 150 kilometers northwest of Mombasa in Taita Taveta District, Coast Province. The Kasigau Corridor Phase II project covers the land known as The Community Ranches, which includes 13 group-owned ranches and conservancy land that are part of a corridor between Tsavo East National Park and Tsavo West National Park. The project aims to reduce emissions related to Avoiding Unplanned Deforestation. According to the PD, "through a combination of Dryland Forest protection and extraordinary community sustainable development activities, this project is estimated to avoid the emission of over 48 million metric tonnes of CO_2e which would have been emitted due to slash and burn deforestation over the 30-year project life."

2 VERIFICATION PROCESS

2.1 Audit Team Composition (*Rules* 4.3.1)

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

Global and worked under the remote direction and supervision of Aster Global staff. Aster Global's contract employee for this verification site visit has a MPhil in Soil Science and more than six years of experience working with projects and programs involving soil and vegetation studies, smallholder livelihood evaluations, and environment and natural resource management. Aster Global completed all calculation/modeling review in-house with our team of forest biometricians, GIS/remote sensing specialists, and soil scientist. Aster Global has been involved in over 68 VCS verifications and 36 CCB verifications, including 27 methodology assessments and has completed several verifications for REDD projects in Kenya and other East African countries. Aster Global has a specialist on staff with ten years of CCB experience who oversees project review for CCB components and who has conducted a previous verification site visit for this project. All Aster Global staff involved in the verification audit have ecological, biodiversity, natural resources and forestry background to fulfill these requirements.

2.2 Method and Criteria

The verification team assessed the Project's compliance with VCS Version 4.1, CCB Second Edition, and all associated updates, the selected methodology (VM0009, v1.1), and the validated PD dated 08 March 2018. The verification team assessed the Greenhouse Gas (GHG) emission removals for the monitoring period/verification period (01 January 2020 – 31 December 2020) through Agriculture, Forestry, and Other Land-Use (AFOLU) criteria under the categories Reduced Emissions from Deforestation and Degradation (REDD). Specifically, the Project falls under the REDD+ category Avoided Unplanned Deforestation (AUD). The verification team assessed whether the PP adequately addressed project emissions, unplanned reductions in carbon stocks, and any possible leakage outside of the project boundary.

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

- The extent to which methods and procedures, including monitoring procedures, have been implemented in accordance with the validated project description. This includes ensuring conformance with the monitoring plan (MP).

- The extent to which GHG Emission Reductions or Removals reported in the monitoring report (MR) are materially accurate.

The criteria followed the verification guidance documents provided by VCS and CCBA. Unless otherwise indicated, the assessment was performed against the most recent version of the relevant VCS or CCBA guidance document. Please also see Section 1.2 of this report.

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

A project specific Verification and Sampling Plan (VSP) was developed to guide the verification auditing process to ensure efficiency and effectiveness. The purpose of the VSP was to present a risk assessment for determining the nature and extent of verification procedures necessary to

ensure the risk of auditing error was reduced to a reasonable level. The VSP methodology was derived from all items in our verification process stated above. Specifically, the VSP utilized the VCS and CCBA guidance documents and ISO 14064-3. Any modifications applied to the VSP were made based upon the conditions observed for monitoring to detect the processes with highest risk of material discrepancy.

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

Because the biomass inventory (REDD) utilizes permanent sampling plots which require periodic re-inventory for stock estimates and to monitor disturbance, inventory plots were selected for detailed review/re-measurement. Stratification was assessed via Geographic Information System (GIS)

Fires of lower intensity occurred during this reporting period. Extensive review of remote sensing data (primarily Sentinel-2 L2A) was undertaken of the project area to aid the verification team in establishing a reasonable level of assurance regarding confirming the reported areas of ex post disturbance (from the remote sensing-based analysis) for any possible quantification of project emissions.

Please see Section 2.4 and 2.5 of this report for more details regarding the site visit as it was held despite the COVID-19 global pandemic.

2.3 Document Review

A detailed review of all project documentation was conducted as part of the desktop verification component to ensure consistency with, and identify any deviation from, VCS Program requirements, CCB program requirements, the methodology (VM0009), and the validated PD. Initial review focused on the validated PD and MR relative to the field conditions observed and interviews with project management staff. Project details, implementation status, data and parameters, and quantification of GHG emission reductions and removals were thoroughly examined. Key supporting documents were also reviewed. These included monitoring data (i.e., remote sensing/GIS data), Standard Operating Procedures (SOPs), financial analyses, boundaries, maps and aerial images, fire-specific monitoring data, biomass and carbon calculation spreadsheets, CCB interview/survey results, and responses to Clarification Requests (CLs).

The VCS AFOLU Non-Permanence Risk Tool was used by the PP to assess overall project risk. The verification team reviewed the Non-Permanence Risk Report provided with the verification supporting documentation and confirmed that the project adheres to the requirements set out in the risk tool. Each risk factor was thoroughly assessed for conformance. Any identified non-conformance reports (NCR) and/or CL findings related to the AFOLU Non-Permanence Risk Tool/Report are in Appendix B. The final score was calculated to be 13%.

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

2.4 Interviews

Interviews were performed during the verification site visit as part of the overall verification process. The interviews were conducted for the purpose of confirming information provided in the PD, MR, and supporting documents provided by the PP, and to solicit additional information as needed. Aster Global provided the PP with a list prior to the site visit, requesting interviews with selected project management staff, project employees, and community members and other stakeholders. The PP made appropriate arrangements for the interviews. On-site interviews and informal discussions were conducted during the site visit (2 June through 16 June 2021). Interviewees were provided the option of communicating in either English or Swahili based on personal comfort and preference. Interviews were conducted with, individuals representing the following groups of stakeholders:

- Management staff of Wildlife Works Carbon
  - Amos Rioba Matoke, Human Resource Manager for WWC
  - Dr. Mwangi Githiru, Director of Biodiversity and Social Monitoring
  - Laurian Lenjo – Community Relations Manager
- Representatives from four of the Group Ranches:
  - Wushumbu Ranch representative
  - Taita Ranching Company representative
  - Kutima Ranch – Francis Mwakimwa, Director
  - Maungu Ranch - Mramba Nathalia, Chairman
- Community leaders:
  - Johane Mwazaule - Chief, Kasigau Chief
  - Gibson Benard – Chief, Mwachabo/Mwatate
- Managers and representative staff from project-supported alternative livelihood businesses, including Greenhouse, Sewing Factory, Eco-charcoal Production facility, Soap Factory, and Print Shop:
  - George Maina Thumbi – WWC Greenhouse Manager, Jojoba Propagation
  - Daniel Munyao – EPZ (Sewing) Factory Manager
  - Constance Mademu – Team Leader, Eco-charcoal Production Facility
  - Betty Kitiro – Soap Making Factory
  - Allan Njoroge – Print Factory Manager
- Community-based Organizations
  - Kasigau Development Trust representative
- Hadithi Crafts Support CBO
  - Hadithi Management staff representatives
  - Jora Women Basket Weavers Group representative
- Buguta Disabled and Handicapped Women Group representatives
- Lusario Womens Group Greenhouse representatives
- Kivuli Camp staff
- School staff at schools benefiting from renovation/development during this monitoring period, and school participating in reforestation project
  - Antony Kodema – Sowa Primary School PTA Chairman

  - Phelicia Mwachoki – Sowa Primary School Committee Member
  - Michael Mule – Mwachabo Primary School
  - Martin Wamoto – Mwachabo BOM Chair
  - Moi High School representative
- Waterworks Projects
  - Kirongwe Water Project representatives – Chairman and Treasurer
  - Mwashighati Water Project representative
- Agricultural training participants
  - Kula Kilas Women Group representatives (Agricultural Extension)
- Healthcare workers and trainers
  - Monicah Makori – Zawadisha
  - Harrison Njaka Mwambanga – Chairman, Kirumbi Dispensary
- Locational Carbon Committee members
- Locational Bursary Committee members
  - Marungu LBC representative
- Rangers
  - Eric Sagwe – Head Wildlife Ranger
- Kenya Wildlife Service
  - Mr. Hassan, Regional Commander
- Plot sampling team leader and team members
  - Joshua Kitiro, team leader
  - 2 sampling team members

The interviews were conducted for the purposes of confirming to a reasonable level of assurance information presented in the MR, including activities reported as undertaken or supported by the project during the MP, employment practices by the PP, participation by community members in project activities, and community understanding of the grievance process. The interviewer also confirmed whether community members were aware of project monitoring results, were aware of the public posting of the MR and opportunity to comment, and whether community members or project staff had been informed of the verification teams' scheduled site visit and purpose of the site visit.

2.5 Site Inspections

The verification site visit occurred from 2 June through 16 June 2021. The field activities followed Aster Global's VSP . Sample size and techniques were based on the project parameters, scope, and best professional judgment of the lead verifier. Plots selected for detailed review were chosen at random and under the discretion of the forest biometrician and the lead verifier. Multiple plots were selected to represent a wide geographic range using a risk-based approach. The number of plots sampled was sufficient to meet a reasonable level of assurance. For this verification, a total of 15 of the Project's permanent biomass sampling plots (PSPs) were remeasured of the original 449 Project plots. The re-sampled PSPs confirmed that the project's SOPs for field data collection were followed. The Verifier compared the data collected from the site visit to the data from the original Project data sheets to ensure accuracy. The sample observations showed consistency and conservativeness compared to the original data collected by the PP.

To confirm leakage estimates, the Verifier re-sampled 4 leakage plots while in the field of the original 38 leakage plots. Observed on-site damage was noted to be primarily caused by elephants or consisted of very old stumps created prior to the MP.

The Verifier's leakage sample observations showed consistency and conservativeness in the field data collected by the PP. The verifier confirmed the minimum leakage sampling requirements of VM0009 v1.1 had been surpassed by the PP and that the leakage calculations had been implemented correctly. The verifier confirmed that the appropriate leakage deduction for the project is 0%.

For the CCB verification component of the site visit the verifier performed on-site reviews for representative community-based project activities identified as implemented or ongoing during the monitoring period. Project activity locations or activities visited included the following:

2 June 2021: EPZ Factory, Print Factory

3 June 2021: Hadithi office, Kasigau Village, Kasigau water project, Jora basket weavers, School reforestation project

4 June 2021: Kirumbi Dispensary, Mwashighati water project, Locational Carbon Committee, Sowa Primary School

5 June 2021: Eco-charcoal facility, Lusario Greenhouse, Buguta Disabled Group, Kula Kila Women's Group Agricultural Extension

6 June 2021: Kivuli Camp

7 June 2021: Jojoba Propagation at Greenhouse, Soap Factory, Maungu Health Training Program

2.6 Resolution of Findings

During the verification process, there was a risk that potential errors, omissions, and misrepresentations would be found. The actions taken when errors, omissions, and misrepresentations were found included: notifying the client of the issue(s) identified and expanding our review to the extent that satisfied the Lead Verifier's professional judgment.

The process of resolution of findings involved one formal round of assessment by the verification team. Findings were resolved during the verification by the PP implementing corrective actions such as amending the MR and calculations, as well as providing written responses. This resulted in project documentation that was in conformance with the requirements of the VCS Standard and CCB Third Edition for GHG projects.

Findings were characterized in the following manner:

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

• Non-conformity to a VCS or CCB guiding document listed in Sections 1.2 and 2.2 above

• Consistency among project documentation or calculations was lacking

• Mathematical formulae were incorrect

• Additional information was required by the VVB to confirm reasonable assurance for compliance

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

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

During the verification, thirty-five (35) VCS findings were identified. Detailed summaries of each VCS finding, including the issue raised, responses, and final conclusions, are provided in Appendix B VCS NCRS/CLS/OFI summary. Please also see APPENDIX C: CCB NCRS/CLS/OFI summary for all findings raised during the CCB review. All NCRs/CLs were satisfactorily addressed and closed.

2.6.1 Forward Action Requests

A Forward Action Request (FAR) is being issued for the next verification to ensure the measured diameters are measured consistent with the validated SOPs.

A FAR is being issued for the next verification to assess how the herbaceous pool will be included in the M8 (the next monitoring period.

A FAR is being issued for the next verification to ensure an effectiveness analysis is completed regarding the cause for an increase in the number of incidents noted as part of the biodiversity monitoring noted in Section 5.3.2 of the MR.

2.7 Eligibility for Validation Activities

Validation activities are not applicable.

3 VALIDATION FINDINGS

3.1 Participation under Other GHG Programs

The verification team is not aware of project involvement in other forms of environmental credits from its activities. The project has not been registered, and is not seeking registration, under any other GHG programs. The KCRPII currently only seeks carbon credits with the CCB label under the VCS program. This was confirmed through a risk-based internet review and interview with PPs. Therefore, the verification team deems the project eligible to participate under the VCS Program.

3.2 Methodology Deviations

There were no methodology deviations during this monitoring period. Deviations during previous monitoring periods are described in section 2.2.3 of the KCRPII 7th MR.

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

The Kasigau Corridor REDD+ Project Phase II MR had deviations from the PD related to community monitoring. It was noted during the verification process that monitoring identified for several indicators did not fully align with the PD. Deviations from the PD community monitoring plan were evaluated against requirements in CCB Program Rules v3.1 sections 3.5.6 through 3.5.10. Explanations provided in MR Section 2.2.3 for the deviations in community monitoring methodology describe and justify the deviations from the PD community monitoring plan, satisfying Rule 3.5.10. Results presented for other parameters monitored for the affected activities demonstrate the positive community benefits from the project, supporting the assertion that the changes in community monitoring did not substantively affect the intended monitoring objectives. Monitoring that met the overall objectives was confirmed during the site visits during interviews with project staff and community members.

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

Rule 3.5.6 allows minor changes to the validated PD at verification. The verification team has reviewed the community monitoring deviations and determined that the changes from the community monitoring plan do not meet any of the situations listed in Rule 3.5.7 that would require a new validation or the validation of a PD deviation. The change from the validated MP would be considered minor and has been addressed in the explanation provided in Section 2.2.3. Other minor changes to the PD during previous MPs are described in section 2.2.3 of the KCRPII 7th Monitoring Report.

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

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

4 VERIFICATION FINDINGS

4.1 Public Comments (*Rules* 4.6)

The public comment period was held from 01 June 2021 to 1 July 2021. One comment was received from Verra regarding the reporting of community impacts/benefits between this project and the closely related Kasigau Corridor REDD+ Project Phase I. The PP proposed a resolution which received concurrence for the proposed approach from Verra via email dated 23 June 2021. The verification team concluded the project proponent has addressed the comment by allocating community impacts/benefits between the two projects in accordance with the approach proposed. The verification team further concluded that the PP's response is appropriate.

4.2 Summary of Project Benefits

Please see Section 1.4 of this report for a summary description of The Kasigau Corridor REDD+ Project Phase II.

The project aims at reducing emissions related to Avoiding Unplanned Deforestation. According to the Project Description Document, "through a combination of Dryland Forest protection and

extraordinary community sustainable development activities, this project is estimated to avoid the emission of over 48 million metric tonnes of CO_2e which would have been emitted due to slash and burn deforestation over the 30-year project life." Section 1 of the MR describes unique project benefits including climate, community and biodiversity, and standardized benefit metrics, including achievements specific to metrics.

The climate impacts are described in the MR as reducing emissions by reducing deforestation in the Project Area. The avoided emissions claimed for climate impacts are evaluated elsewhere in this review and allowed the verification team to corroborate the claims.

4.3 General

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

A comparison of the implementation schedules in the MR and PD shows the project has met key milestones identified in the PD for the period from the Project start date through this MP and has identified additional key dates and milestones for the future MPs, including continued operations. There are no discrepancies between the monitoring systems and the MP.

The verification team requested to visit examples of all activities during the site visit and subsequently confirmed the implementation of items related to climate, community, and biodiversity. Climate objectives achieved included avoiding the net emissions of 1,609,384 tCO_2e.

The verification team witnessed examples of each activity and noted that understanding of the project and adherence to project requirements was strongly correlated to the degree to which project activities are implemented in any given area of the project zone. As revenues accrue, the project is extending activities to more parts of the project zone.

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

Sustainable development contributions are applicable to this project. The project is actively supporting eight of the UN SDGs. This was confirmed through the site visit interviews, and document review as part of the verification. The goal of the project activities is the reduction of carbon emissions from the 169,741-hectare Project Accounting Area through a combination of Dryland Forest protection and extraordinary community sustainable development activities. Verifiers concluded that the project has been implemented as described in the validated PD.

4.3.2 Risks to the Project (G3.5)

Risks to the expected project benefits are described in Section 2.2.5 of the MR. The major risks to the project include changes in legislation, loss of carbon credit revenue, crop failure, invasion of cattle grazers, drought, threats to wildlife, threats to cash crops, and fire.

The political risk related to changes in legislation is considered to be very low, as the Kenyan Government has been supportive of KCRPII. The PP plans to keep the project in the international press to increase awareness of the value of the KCRPII to the country.

The financial risk that carbon credit sales will fall short of projected sales is also considered to be very low. The PP states that the Project is popular and has high potential in the marketplace. The verification team confirms that project financial sustainability is modeled appropriately.

There is a moderate risk that there would be an invasion of cattle grazers due to famine in adjacent communities. The PP states that an influx of cattle would affect the grasses in the project area but would not result in a significant change to the carbon stocks. The PP plans to increase ranger patrolling to protect the project area from illegal incursion.

Climate change is expected to worsen the risk of drought throughout Kenya and the project area. Drought increases stress on wildlife and cash crops within the project area, although many species within the ecosystem are drought adapted. The PP plans to provide emergency water sources at all ranches within the project area. High value cash crops will be planted sparingly to minimize water demand.

Grass fires are common in the region due to the regional conditions, although the majority are caused by humans. The PP plans to continue educating the community about the dangers of burning fallows.

The risks described appear to be reasonable and complete, from based on the verification team's knowledge of the region from the site visit and a previous site visit. Interviews with agricultural trainees indicate they are gladly adopting the training techniques, which include significantly lower water usage. Interviews with rangers indicate adequate training. The verification team concludes the risks are adequately addressed through these activities designed to mitigate them.

4.3.3 Enhancement of High Conservation Values (G3.6)

The verification team reviewed the PD and the MR to ensure the maintenance or enhancement of high conservation values (HCVs) throughout the project The biodiversity-related HCVs identified in the validated PD include: vulnerable and threatened species; supporting significant populations of animals during migration between the two protected areas; complete, large landscape ecosystem, containing all or most of the species it would naturally contain; and endemic species and a rare cloud forest ecosystem. Community-related HCVs identified in the validated PD are Mt. Kasigau, including ecosystem (hydrological) services, fuelwood and building materials, and providing cultural value to the community.

The verification team concludes that the PP has implemented appropriate actions to ensure the maintenance or enhancement of HCVs consistent with the precautionary principle outlined in the validated PD. Through review of supporting documents, site visit observations, and interviews with PP representatives, project rangers, KWS representative, community leaders, and community members, the verification team confirmed the project is protecting the HCVs in four principal ways: security, habitat enhancement, monitoring, and conservation support. The audit team concurs that the project location and design specifically protect and potentially enhance biodiversity-related HCVs. That intent was evident during interviews. Infrastructure is in place to ease patrolling duties.

Activities, like building water infrastructure, enhance stakeholders' ability to make use of the water resources provided. The project is dependent on communities accepting project activities and intent and is clearly working to protect and enhance ecosystem services HCVs.

4.3.4 Benefit Permanence (G3.7)

The verification team reviewed the PD and the MR to ensure plans are being implemented to maintain and enhance CCB benefits beyond the project lifetime. The verification team reviewed supplemental materials provided by the PP that supported the ongoing training and community support provided by the project. The community support is geared towards building community capacity for continuing the CCB benefits beyond the project lifetime. Site interviews with community leaders and community members confirmed the assumption that jobs created, or livelihood opportunities using carbon finance during the crediting period are expected to continue beyond the crediting period. Interviews and review of training logs confirm employees are learning new skills and building capacity. Interviews confirmed that community leaders and community members view education, through bursaries and agricultural and other on-the-job training, as providing the means to improve livelihoods well into the future. The project's employment-related activities, like the eco-factory, are meant to be self-sustaining. Agricultural trainees all agreed they would us their training into the future. Project benefits will clearly last into the future. Interviews confirmed widespread understanding and support for conservation of forest resources and wildlife and an understanding of the link between maintaining healthy ecosystems and improved community well-being, substantiating the project proponent's efforts at community outreach and education. The verification team concluded that reasonable measures have been taken to enhance project benefits beyond the project lifetime in accordance with the validated PD.

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

The verification team reviewed the PD and the MR for stakeholder engagement. The verification team interviewed PP representatives, community leaders, and community members to confirm communication between the PP and stakeholders had occurred in general accordance with the communication and consultation plan. The verification team also reviewed supplemental materials provided by the PP regarding meeting agendas and attendance rosters. The interviews, along with supporting documents provided by the PP confirm that the PP holds regular meetings with a variety of community stakeholders. The meetings provide project-related information and materials and collect grievances if needed. The meetings are conducted in locally appropriate languages as the situation requires.

Interviews with project staff and community members confirmed the project office has an open-door policy for community members. Few major changes to the project have resulted in these ongoing meetings. The significant changes to operations include community election of the people who help decide where project monies are spent, and policy suggestions for ensuring fairness and safeguards against corruption in this decision-making process, have been adopted.

The verification team confirmed that the MR and MR summaries were posted for public comment on the CCB website. Project documents were made available at the Rukinga office and several other communities.

The site visit interviews made it quite clear that community stakeholders consider communications between themselves and the project to be satisfactory. They consider themselves part of the decision-making processes of the project and the disbursement of project-derived funds. The verification team also confirmed that knowledge about the grievance process was widespread.

Site visit interviews confirmed people were aware of the comment period and the verification site visit before the verification team's arrival. Suggestion/grievance boxes were observed and noted in community areas visited within the project zone. Local chiefs acknowledged the receipt of MR summary documents and documents available at the project office were confirmed. It is clear the local stakeholders were aware of the site visit, the verification and had the ability to make comments. The verification team concludes that the project has carried out effective stakeholder engagement.

4.3.6 Stakeholder Grievance Redress Procedure (G3.10)

Site visit observations and interviews confirmed that the project proponent has continued to follow the project's grievance redress procedure as described in Section 2.3.4 of the MR. Based on information gathered during site interviews, the grievance procedure is widely known by community stakeholders. Those who are not specifically aware of the procedure know whom to contact in order to get answers or file a grievance with the project. Interviewees were overwhelmingly satisfied with the project.

A total of 59 comments were attributed to KCRPII, with 48 being from suggestion boxes and nine from community meetings. Supporting documentation included a spreadsheet register listing and summarizing specific comments and/or grievances received, and the project proponent response/action taken. Additional supporting documentation included copies of five hand-written comments in Swahili. One message was selected for translation and confirmed as documented within the spreadsheet with the noted action occurring within a reasonable time period. Based on the supplemental documentation provided and reviewed, and results of interviews with PP representatives, community leaders, and community members, it appears that efforts were made to address reasonable grievances within an appropriate period of time and that the project's grievance redress procedure has been implemented in general accordance with the validated PD.

4.3.7 Worker Relations (G4.3 – G4.6)

The verification team reviewed information presented in the MR, supplemental materials provided by the PP, and conducted site interviews with project proponent representatives and employees of various project activities. The verification team confirmed that sewing factory workers, managers, rangers, inventory specialists, greenhouse workers, and the biodiversity monitoring team have all received training and employees are cross trained within departments.

Review of supplemental materials and interviews with PP representatives, managers for various project-supported businesses, and employees confirms that the project emphasizes hiring local people and that people from local communities are given equal opportunity to fill open positions, with priority given to women and disadvantaged groups, though competency is the top priority.

All employees interviewed stated they received training and considered it adequate. Most employees are local hires who work their way up through the ranks, replacing managers when

positions are open. Women make up over 30% of the workforce. It is clear the project is emphasizing local hiring, and that skills and capacity are being passed on to employees.

The relevant laws relating to workers' rights in Kenya are documented in Section 2.4.4 of the MR. During site visit interviews, employees of the project stated they were aware of their rights as employees and said they were being treated fairly.

The MR Section 2.4.5 provides some general information about the risks associated with the many jobs provided by the project and mentions specific training manuals that were to be provided to the verifiers. English translations of the employee manuals were provided to the verification team for review. The project also provides insurance through the National Health Insurance Fund and National Social Security Fund. The Red Cross has provided two training sessions for first aid and personal health.

In 2020, the tragic death of two wildlife rangers occurred during separate encounters with elephants while on the job. Additional text was added to section 2.4.5 of the monitoring report providing a description of each attack and the results of the review stating that they were "very unfortunate freak incidents and were not the result of an operational mistake or error made by the rangers." The verification team concludes that appropriate actions were taken in reviewing the causes of the two fatalities, and that future risks are being minimized using best work practices and ongoing training.

Based on review of materials provided to the audit team and results of site visit observations and interviews, the verification team has reached an overall conclusion that the relationship between workers and the project upholds the intent and design presented in the validated PD.

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

Information presented in the Monitoring Report and provided to the audit team through supplemental materials confirms that the present project management team has demonstrated their expertise and ability to implement and manage this project over an extended period. Appropriate provisions are in place to ensure that the key technical and management skills are in place to continue to manage the project successfully over the project lifetime. The verification team reviewed supplemental materials and conducted interviews with community leaders and members that confirmed the PP is taking appropriate steps to assist community groups. The goal is to improve key technical, managerial, and governance skills to ensure continued local community involvement in project implementation over the project lifetime.

Section 2.4.6 of the MR states that Wildlife Works is responsible for project implementation and support with funding coming from carbon revenues. Financial statements provided to, and reviewed by, the verification team demonstrate the financial health of WWC and the project.

The verification team concludes the project proponent has the capacity to continue implementing the project in general accordance with the validated PD. The verification team reviewed the MR and supplemental documentation. They also conducted interviews on site and via teleconference with the PP.

4.3.9 Legal Status (G5.1)

Information presented in the PD and MR supports that Wildlife Works has operated within all local and national employment laws for the entire project. Site visit interviews indicate employees are aware of their rights as employees and are also generally satisfied with their jobs and employer. The verification team reviewed the Kenya Occupational Safety and Health Services certificate for WWC. The certificate assures that WWC is in compliance with Kenyan workplace health and safety requirements. Compliance of the project with other national and local laws and regulations relevant to project activities was established as part of initial project validation. The VVB site visit substantiated Wildlife Works maintains a Kenyan headquarters with staff responsible for ensuring continued compliance with all national and local laws and regulations relevant to project activities. The VVB site visit and an online search did not identify any compliance concerns.

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

As described in the validated PD, the project received Free, Prior and Informed Consent from group ranch shareholders at the project onset. Through review of supporting documents provided by the PP, along with interviews with group ranch representatives and community members in the project zone, the audit team confirmed that the PP continues to hold regular meetings with all stakeholders. Interviews with ranch owners/shareholders confirm they are kept apprised of all activities, regarding the project, and have been kept informed since the project's beginning. Other stakeholders, whose lands are not part of the project area, also consider themselves well informed about the project. There is general good-will toward the project.

Review of materials provided, and results of interviews confirmed that project continues to respect property rights and that the project has not encroached uninvited on private, community, or government property. Documents provided by the PP and interviews with group ranch representatives confirmed that group ranch shareholders are being compensated appropriately in accordance with agreements made with the project. Shareholders in the ranches state that no one lived on these project lands at the commencement of the project. The MR also states the project will not force the relocation of anyone but will act to prevent encroachment.

Based on review of the validated PD, information summarized in the MR, information provided in supplementary materials, and through interviews with PP representatives, group ranch representatives, and community members, the verification team concluded that the project has protected the rights of Indigenous Peoples, communities, and other stakeholders in accordance with the CCB Standards and validated PD.

4.3.11 Identification of Illegal Activities (G5.5)

The PD identifies illegal activities that could affect the project including poaching for bush meat, animal products (like ivory) and cutting down trees for charcoal production or for construction materials. Land clearing for farms is another potential illegal activity that could affect the project's benefits.

The verification team conducted interviews with rangers employed by the project, a representative from the Kenya Wildlife Service, and local chiefs responsible for law enforcement, as well as project proponent representatives and community members. Site interviews and supplemental materials

provided or reviewed confirmed the regular deployment and coverage by ranger patrols to reduce the potential illegal activities. Interviews and on-site review of specific alternate livelihood opportunities provided or supported by the PP confirmed the efforts to reduce poverty as a potential root cause driving potential illegal activities. The verification team concluded the project proponent is continuing to implement activities designed to prevent illegal activities or provide alternatives to illegal activities that would degrade the forest and land.

4.4 Climate

4.4.1 Accuracy of GHG Emission Reduction and Removal Calculations

Aster Global conducted an intensive review of all input data, parameters, formulae, calculations, conversions, statistics and resulting uncertainties and output data to ensure consistency with the VCS Standard, the validated PD, and VM0009. Data with associated conversion factors, formulas, and calculations were provided by the PP in spreadsheet format to ensure all formulae were accessible for review. The verification team recalculated subsets of the analyses to confirm correctness and assess potential data transposition errors. The PP also provided answers to questions on calculations to ensure the verification team understood the approach and could confirm its consistency with VM0009 and the PD.

An overview of the data and parameters monitored, along with verification team findings, are included in the table below. This is not an exhaustive list of all monitored parameters that are available for verification, but parameters/data checked as part of the comprehensive desktop review:

Data Unit / Parameter	Accuracy of GHG emission reductions and removals	*Whether methods and formulae set out in the PD have been followed*	*Appropriateness of default values*
Baseline deforestation percentage (%)	The verification team confirmed this parameter was calculated from the linear prediction of deforestation, validated in the PD and as per the methodology VM0009. The value applied is 33.76%, resulting in 736,549 tCO_2e of baseline deforestation emissions during this monitoring period.	Linear prediction of deforestation, the methodology VM0009	Not applicable.
Baseline soil carbon emission	The verification team confirmed that the soil carbon lost was correctly calculated, applying the decaying function of Soil Emissions Model (SEM) as per the methodology VM0009.	Soil Emissions Model (SEM), the methodology VM0009	Not applicable.
Project emission	The verification team confirmed that a project emission has occurred, as per the methodology VM0009. Fires of lower intensity	Significance of fire stratum measurements was evaluated by	Not applicable.

	occurred during this monitoring period and confirmed significant, resulting in 27,249 tCO_2e project emissions.	comparing 95% confidence interval of the original carbon stocks.	
Uncertainty deduction	The verification team confirmed that no uncertainty deduction was required. The total standard error estimate was confirmed correct, as per the methodology VM0009, resulting in 8.76% uncertainty.	This parameter was reviewed and re-calculated as per the methodology VM0009.	Not applicable.
Emissions from leakage	The leakage calculation was confirmed as correct, as per the methodology VM0009, that no leakage has occurred during this monitoring period. Activity-shifting leakage is only considered for this project.	The activity-shifting leakage calculation is based on comparing the mean of the field-observed leakage sample and the prediction of the leakage model in the methodology VM0009. Since the mean of the field-observed leakage sample is less than the prediction of the leakage model, activity-shifting leakage factor is zero.	Not applicable.

For this monitoring period, the project relied upon a network of forest inventory plots to monitor disturbance and actual on-site carbon stock estimates. The PPs clarified that 86 plots were re-measured for this monitoring period, covering 20% of the entire plots. The entire plots are 100% monitored every five years, which is allowable per VM0009. This ensures that all plots are re-measured within 5 years prior to a verification event. The verification team acquired multispectral satellite imagery to review for disturbance or deforestation, in addition to ground truthing efforts from the site visit. Sentinel 2 sensor data was downloaded for the beginning and end of the reporting period to monitor the project area and detect any land cover changes. VM0009 does not clarify whether a particular source of remote sensing data is suitable.

The verification team observed analysis methods during a calculation walkthrough meeting with PPs where the features of VM0009 were discussed. It was confirmed that the project's on-going analysis methods for monitoring are in line with the methodology. All data was confirmed to employ the appropriate characteristics following VM0009 requirements. The verification team reviewed the monitoring period inventory results independently and confirmed that data sources are suitable.

Low intensity burning occurred during this monitoring period which was witnessed by the audit team during the site visit. It was confirmed to be an insignificant source of project emissions. Visual observation of the Sentinel 2 data indicated that burning tended to be low intensity and seasonal. Activity shifting leakage was confirmed through field measurements.

Uncertainty calculations were reviewed in detail as prescribed by the methodology and confirmed to result in a correct estimate of uncertainty. No uncertainty deduction was required for this monitoring period.

The methods and formulae set out in the PD for calculating baseline emissions, project emissions, and leakage were confirmed to have been followed correctly. The total end of the monitoring period carbon stocks in all project activities for all relevant pools resulting from carbon stock changes were correctly quantified. Analysis of project inventory data used appropriate formulas, conversions, and parameters, supported by scientific literature. Where ranges of parameters, or other types of formulaic uncertainty exist, appropriately conservative values were used in data analysis.

In conclusion, the quantification methods for GHG emission reductions and removals have been performed correctly and in accordance with the validated PD and VM0009.

4.4.2 Quality of Evidence to Determine GHG Emission Reductions and Removals

During this verification assessment, the evidence provided by the project proponent was sufficient in both quantity and quality to support the determination of GHG emission removals reported by the project. Throughout the verification, the project proponent demonstrated a commitment toward conservativeness and took all measures appropriate to ensure the reliability of evidence provided.

The threshold for materiality with respect to the aggregate of errors, omissions and misrepresentations relative to the total reported GHG emission reductions and/or removals was met for this project as defined in the Verification Sampling Plan. Materiality is a concept that errors, omissions and misrepresentations could affect the GHG reduction assertion and influence the intended users (ISO 14064-3:2006). As defined by VCS Version 3, the materiality will be 1% for this large project.

The evidence provided to determine emission reductions reported in the Monitoring Report included values, notations, units and sources. This evidence has been cross-checked with supplied emission reduction calculation spreadsheets. The procedure for data recording, transfer and final transposition was also verified and found to be in compliance with the monitoring plan outlined in the PD. The verification team confirmed through cross checks that adequate monitoring mechanisms are in place where the required parameters need to be monitored.

The audit team was provided access to the project's series of monitoring worksheets and inventory data where monitoring data is compiled for quantification steps and reporting. These tools ensure accurate information flow for monitoring efforts. Section 3.1.3.1 of the Monitoring Report provides additional detail on project data management methods and structure.

4.4.3 Non-Permanence Risk Analysis

The KCRPII Project MR utilized the AFOLU Non-Permanence Risk Tool, to assess risk. The verification team reviewed the Non-Permanence Risk Report following VCS AFOLU Requirements Section 3.7.3 and confirmed that the project adheres to the requirements. At all levels, the verification team evaluated the rationale, appropriateness, and justifications of risk ratings chosen by the project proponent. Each risk factor was thoroughly assessed for conformance. Any identified

NCR and/or CL findings related to the AFOLU Non-Permanence Risk Tool/Report are presented in Appendix B.

Risk Factor	Rationale & Quality	Conclusion
Internal Risks		
Project Management	The management team includes individuals that have the necessary skills and experience to implement all project activities. The project proponent has successfully managed projects that have generated GHG credits.	A risk rating of **-2** is appropriate given the rationale provided and all statements made are substantiated.
Financial Viability	Financial documents provided demonstrate the project has been operating in a cash positive state over the monitoring period.	A risk rating of **0** is appropriate given the rationale provided.
Opportunity Cost	The project baseline is subsistence driven and project activities have shown net positive community impacts. Financial documents provided show the project has maintained positive cash flow. Conservation Easements project the carbon stocks over the length of the crediting period.	A risk rating of **-2** is appropriate given the rationale provided.
Project Longevity	Project Longevity contractually equals 30 years	A risk rating of **0** is appropriate given the rationale provided.
	Total Internal Risks	The project has a total Internal Risk Score of **11.**
External Risks		

Land Tenure	Land ownership is held by the Group Ranch Companies. The resources rights have been transferred to Wildlife Works Carbon through conservation easements.	A risk rating of **0** is appropriate given the rationale provided.
Community Engagement	The project has received CCB validation/verification demonstrating exceptional community benefit. Community workshops are held to engage the community in discussions about the project. At least 20% of households' dependent on the project area were consulted through community surveys and meetings.	A risk rating of **-5** is appropriate given the rationale provided.
Political Risk	Kenya participates in REDD+ Readiness under the FCPF. The Governance Score is -0.562.	A risk rating of **2** is appropriate given the rationale provided.
	Total External Risks	The project has a total External Risk score of **0**.
Natural Risks		
Natural Risk	The greatest threat to natural risk was determined to be fire with an appropriate score of 2. All other risks were confirmed to appropriately be score as 0.	A risk rating of 2 is appropriate given the rationale provided.
	Total Natural Risks	The project has a total Natural Risk score of 2.
Overall Risk Rating = 13 Non-Permanence Risk Rating = 13%		

In summary, PPs have accounted for risk factors in a reasonable manner and have reached an overall risk rating that encompasses all risks of non-permanence. The project has applied the Non-

Permanence Risk Rating of 13%. As required, risk will be reassessed and given risk scores at each verification period.

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

The MR describes the dissemination of project monitoring plan and results in Section 3.1.4. The verification team interviewed community members, including village leadership during the site visit to determine the extent of distribution of project materials to all stakeholders. Site visit interviews confirmed that project materials are being disseminated to village leadership and further disseminated to community members and disadvantaged individuals.

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

Table 11 in the MR identifies climate change risks as well as potential mitigative/adaptive strategies based on examples of project activities. The MR summarizes the overall approach to climate adaptation focusing on economic development opportunities not dependent on forest resources. The MR identifies funding from carbon sales as enabling the implementation of this strategy.

Examples of project activities that would mitigate the potential effects of identified climate change risks are discussed. Observations and interviews conducted during the site visit confirmed that projects representing key aspects of the identified potential mitigative/adaptive strategies have been implemented, including projects in each category during the M7 reporting period.

4.5 Community

4.5.1 Community Impacts (CM1.1)

The verification team reviewed the community impacts identified in the validated PD and methods identified in the PD for assessing these impacts as the basis for review of community impacts presented in the MR. The audit team concludes the methodology presented in the Monitoring Report for measuring and monitoring impacts of the project on local communities is based on cause-and-effect logic (causal model) and associated theories of change presented in the validated PD. The audit team reviewed information provided in the MR, supplemental materials provided by the project proponent, and interviews with PP representatives, community leaders, and community members to assess the general quality and accuracy of the impact assessment.

The project uses appropriate methodologies to estimate impacts on communities resulting from planned project activities. The Social and Biodiversity Impact Assessment (SBIA) community workshops provide the affected community with the opportunity to provide a perspective on their own well-being. Estimated impacts are based on clearly defined and defendable assumptions regarding how project activities will alter social and economic well-being, including potential impacts of changes natural resources and ecosystem services identified by the communities as important. The community benefit is demonstrated as positive for all focal issues when comparing “with project” scenario to “without project” scenario.

Interviews with community stakeholders support the assertions for positive impacts from the project on the key focal issues. Community members interviewed during the site visit agreed that the project strongly supported the community and interviewees endorsed the continuation of the

project. The onsite interviews supported findings that the project has positive impacts equally benefiting women and men, and positive impacts for the disabled and elderly. The onsite interviews also determined that individuals from all tribes (local and outside Taita Taveta County) and ethnicities are treated equally and benefit from project impacts. Based on review of the information provided and results of on-site interviews, the verification team concludes that the assessment of impacts presented in the MR accurately reflects community impacts.

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

The verification team reviewed the community impacts identified in the MR. The verification team was provided with supplemental information that confirmed assertions for positive impacts for specific community groups. The audit team visited facilities operated or supported by the project to confirm the positive impact on different community groups. Interviews with community stakeholders from various identified community groups support the assertions for positive impacts from the project on the key focal issues. Site visit interviews confirmed that the SBIA community workshops provided community groups with the opportunity to provide a perspective on their own well-being. Community members interviewed during the site visit agreed that the project strongly supported the community and interviewees endorsed the continuation of the project. The onsite interviews supported findings that the project has positive impacts equally benefiting women and men, and positive impacts for the disabled and elderly. The onsite interviews also determined that individuals from all tribes (local and outside Taita Taveta County) and ethnicities are treated equally and benefit from project impacts. The verification team concluded that the net impact of project activities on all community groups is positive.

4.5.3 Protection of High Conservation Values (CM1.2)

The MR identifies the main High Conservation Value (HCV) habitat related to community well-being is the Mt. Kasigau ecosystem, which provides critical ecological services (water) and other cultural values. The MR identifies support to a Community Based Organization (Kasigau Development Trust) and reforestation activities on Mt. Kasigau and surrounding area as activities in this 7th MP directly benefit the Mt. Kasigau HCV ecosystem No negative effects were identified that would result from the project.

The verification team conducted interviews during the site visit with the chairman and treasurer of the Kasigau Development Trust, a Community Based Organization, as well as community members in the project zone near the Mt. Kasigau ecosystem. The interviews, as well as site observations, confirmed the positive impacts on the HCV from the project. The verification team concluded that the HCV has not been negatively affected by the project.

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

Potential negative well-being impacts on stakeholders are identified in the PD as human-wildlife conflict, dependence on Wildlife Works for livelihood, need for grazing land, and a need for alternative farmland. Section 4.2.1 of the MR includes a summary of these potential negative impacts as well as mitigation actions undertaken to prevent and ensure the project is not likely to result in net negative impacts on stakeholders. Images included in the MR depict several of the measures supporting the alternative farmland mitigation. The verification team interviewed project rangers, Kenya Wildlife Service representative, and community leaders and members regarding

potential human-wildlife conflict concerns. The audit team conducted site visits to facilities supported by the PP for the purposes of providing alternative livelihood opportunities and conducted interviews with PP representatives, employees of the facilities/activities, and with community leaders and members. Interviews confirmed the diversification of alternative livelihoods and training being provided or supported by the PP. The Verification team concluded that actions undertaken by the PP, have been adequate to ensure that the net impact of project activities on the well-being of other stakeholders is not negative. The verification team confirmed widespread community concurrence that the project is producing net positive impacts.

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

The verification team reviewed the PD and the full community monitoring plan MP. The verification team reviewed the MP results against the community variables identified for monitoring by the PD . The review confirmed that communities, community groups, other stakeholders, and HCVs related to community well-being are identified in the monitoring plan. Community variables monitored are identified in the MR. The review determined that dates, frequency and sampling methods used were not in full accordance with the validated PD. Details are provided in the Climate, Community and Biodiversity Project Design Standards – Second Edition; Verification – Non-Conformance/Clarification Requests Round 2 document, and summarized in the final version of the MR. The changes from the validated MP are addressed in Section 2.2.3 of the MR. Based on the information provided by the PP, review of the MP a, supporting documentation, and interviews with community members, the verification team determined that the overall intent of the MP had been met for the key indicators and that the deviations from the MP constituted minor changes that did not result in substantive over or under reporting of positive or negative impacts. The overall impact of the project on community well-being was confirmed as positive. The results reported in the MR were determined to accurately reflect community impacts.

4.5.6 Community Monitoring Plan Dissemination (CM3.3)

The verification team reviewed the PD and the full community MP. The verification team undertook review of websites, review of documents provided by the PP and relied on site observations and interviews with community members as measures to verify the actions taken to disseminate the results of community monitoring in accordance with the MP.

The verification team confirmed the PD and MR are listed on the Wildlife Works Kenya project webpage with a link to the Verra webpage containing this project and listing available project documents. The Project MP and M7 MR along with English and Swahili versions of the M7 summary document were confirmed as available on the internet on the project webpage on the Verra website. Observations and interviews with community members during the site visit confirmed that efforts were made to communicate the availability of the current monitoring report, and that project results are presented during community meetings. Site visit interviews indicate that all the people interviewed are aware of the project and most indicated they had been made aware of the availability of the MR. The site visit confirmed that project information is posted on notice boards at three locations checked, the Kasigau Chief Office, Mwashighati, and Chief Camp Mwachabo Location. Postings included Projects Allocations and Expenditure Reports, reporting for items received in suggestion boxes with responses, Project Application and Implementation Procedure, and LCC process.

Based on the results of website review, document review, site observations, and interviews with community members, the audit team reached an overall conclusion that that the results of community monitoring were disseminated in general accordance with the validated project design. Three (3) opportunities for improvement (OFI) were identified from observations and interviews conducted during the site visit. They are:

- The PP may want to consider including information on project signage regarding the cycle in which the project's benefits were received. This was identified to provide clearer distinction for the community in understanding what cycle funded specific projects and would identify projects completed prior to the last reporting period.
- The PP may want to provide more outreach to ensure that all Ranch shareholders within the Project Zone are up to speed with the current progress and and project activities, to avoid confusion and lack of direction among some members.
- The PP may want to present information on the availability of monitoring results to community stakeholders well in advance of future verification site visits.

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

This item is not applicable for this project.

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

This item is not applicable for this project.

4.6 Biodiversity

4.6.1 Biodiversity Changes (B1.1)

The MR states that the biodiversity MP is based on a Pressure-State-Response (PSR) framework. The PSR framework is based on a theory of change analysis whereby pressures or threats (such as deforestation, grazing, or hunting) negatively impact the state or status/condition of biodiversity, but project activities such as tree planting or enhanced security are taken to reduce these pressures or threats, which in turn is expected to improve the state of biodiversity. Under the baseline scenario the project zone was expected to experience loss of biodiversity due to degraded habitat quality through deforestation and grazing, and due to direct loss of wildlife through poaching or other forms of disturbance. Project activities are designed as a response to address these threats.

The MR states that Wildlife Works utilizes a dedicated Biodiversity and Social Monitoring Director. Dr. Githiru oversees the biodiversity monitoring team whose role is to gather, verify, analyze, and report key biodiversity indicators. Additional biodiversity data is collected by the forest rangers who record the location of HCV wildlife and other monitored items of interest observed during their daily patrols. The MR states that Dr. Githiru produces an annual or biennial report that includes biodiversity information, including a summary of data on biodiversity presence, population trends, and distribution. The MR identifies the successful protection of critical dryland forest during this

monitoring period, which supports the positive net biodiversity benefit based on documentation provided for monitoring for the "with project" biodiversity scenario that confirms that the size, quality, and diversity of habitat has been maintained and improved, as has overall landscape connectivity from avoided forest loss and fragmentation.

The methodology used to estimate changes in biodiversity as a result of project activities is based on clearly defined and defendable assumptions on cause-and-effect. Monitoring results from wildlife surveys and sightings confirm the continued presence or regular occurrence of key species used as indicator species for monitoring biodiversity in the project area and protected portions of the project zone.

4.6.2 High Conservation Values Protected (B1.2)

The validated PD determined the Project Area provided several HCVs, including supporting several endangered, threatened, and vulnerable species (HCV1b), with five mammals specifically listed, African elephant, cheetah, lion, African hunting dog, and Grevy's zebra. The validated PD also identified other HCVs provided by the project area including forming an important seasonal dispersal and feeding area corridor for concentrations of African elephants (HCV1d); containing significant landscape-level ecosystem (HCV2); and Mt. Kasigau in the Project Zone providing a rare and threatened cloud forest ecosystem (HCV3).

The project is designed around protecting habitat and reducing poaching, through direct and indirect means. Project activities designed to protect and improve habitats and reduce poaching through active patrols will not negatively affect the identified HCV habitats and species. Other project activities designed to improve living conditions and create alternative economic opportunities for the populace have not negatively affected the identified HCV species and habitats.

The site visit by the verification team confirmed the presence of HCV species including elephants and habitats comprising a significant landscape-level ecosystem. Interviews by the verification team with numerous stakeholders supported findings of reductions of illegal land clearing, charcoal production, and poaching. cAn increase in wildlife sightings support the positive outcomes of the project on HCV species and habitats.

4.6.3 Invasive Species (B1.3)

The MR states that all trees propagated at the Wildlife Works' Greenhouse used for out-planting or reforestation were native tree species that were initially germinated by the local communities. No non-native species were reported as used in the project accounting area during the M7 reporting period.

The species identified as used for the project were checked against the ISSG database on 2 July 2021. None are listed as invasive for Kenya. Interviews with PP representatives and greenhouse staff confirm that trees used for out-planting and reforestation efforts are grown from locally sourced seeds from native species. No invasive species were noted during site observations within the greenhouse area and in reforestation and tree planting activity sites visited. The verification team concluded that no known invasive species have been introduced into any area affected by the project and that no populations of invasive species are known to have increased as a result of the project.

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

Supplemental information provided by the PP, along with site visit observations at the WWC greenhouse and site interviews with greenhouse staff confirmed jojoba, citrus species (oranges and lemons), and other fruit-producing species as the non-native species used by the project incorporated into their pilot climate-smart agricultural systems. Site visit observations and interviews confirmed the non-native species used by the project are not planted within the project areas but rather made available to the community for use on their private farms or gardens. Justification has been provided in the MR for continued use of these non-native species in reducing human-wildlife conflicts, The use of non-native species identified in the MR will not adversely affect the region's environment.

4.6.5 GMO Exclusion (B1.5)

The project developer guaranteed in the validated PD that no GMOs are used by the Wildlife Works projects. Site visit interviews with greenhouse staff confirmed the tree stocks used for out-planting and reforestation efforts during the M7 reporting period were grown from locally sourced seedlings of targeted indigenous species purchased from locals. No source of GMOs was identified in the MR that would be used to generate GHG emissions reductions or removals.

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

No negative offsite biodiversity impacts are likely to result from project activities. The actions of the project, in concert with actions of the associated KCRPI also reduce the likelihood of potential negative offsite biodiversity impacts that could result from project activities. By providing key socioeconomic benefits to the communities within the project zone, the project has reduced the driving forces for illegal forest degradation and direct biodiversity loss through poaching in the project zone. The positive socioeconomic actions associated with the project have significant influence with community stakeholders. Actions taken as part of the project to curtail illegal forest clearing and degradation and illegal poaching are not likely to cause potential negative offsite biodiversity impacts. No mitigation is required.

4.6.7 Net Biodiversity Benefits (B2.3)

Section 5.2.2 of the MR contains an evaluation justifying and demonstrating that the net effect of the project on biodiversity is positive. Onsite observations and interviews with stakeholders identified no likely unmitigated offsite negative impacts on biodiversity from the project and that the net effect on biodiversity is positive.

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

A full MP was developed and implemented and was reviewed and validated previously. The variables to be monitored are identified in the PD and Project MP. A summary of indicators provided in MR Section 5.3.1, Biodiversity Monitoring Plan Development, supports the linkage to the project's biodiversity objectives and anticipated impacts as initially identified in the validated PDD and the Project Monitoring Plan.

Monitoring of key indicators for assessing effectiveness of HCV maintenance or enhancement measures was undertaken during the reporting period as documented in the MR and supported by interviews conducted during the site visit. Section 5.3.2 provides a summary of results for several of the monitoring components, including highlighting results for HCV species observations. Summaries for monitoring of indirect indicators identified in the MP that are also used for assessing HCV species are presented in other sections of the MR, with results supported by interviews conducted during the site visit.

An opportunity for improvement was noted for reporting of effectiveness of measures undertaken to maintain or enhance HCV species in the project zone. The MR summarizes the number of discrete observations for most of the HCV species reported. The PP may want to provide a summary of other information collected that would be useful in the MR for demonstrating effectiveness on HCV populations. The other information could include documentation for presence of each of the HCV species during the reporting period, number of individuals represented by the observations for each of the HCV species, or specifics for evidence of reproductive success within the project zone for each of the HCV species.

Section 5.3.2 of the MR states that there was an increase in the number of incidents (illustrated in Figure 35) during the reporting period, and notes that an effectiveness analysis was underway to try to tease out the cause of the trend. Finalization of this analysis for review is identified as a forward action request (FAR) and included as such in section 2.6.1 of this Verification Report.

4.6.9 Biodiversity Monitoring Plan Dissemination (B3.3)

The verification team confirmed the biodiversity monitoring plan and monitoring results for the M7 reporting period are available through the project webpage on the Verra CCB website. The audit confirmed the M7 MR is posted on the Verra site along with M7 MR Summary documents in English and Swahili. Review of the project webpage on the Wildlife Works website identified the availability of MRs and provides a link to the project on the Verra website. Observations during the site visit confirmed the availability of the MR and summary reports at the project office and other locations and interviews with community members during the site visit confirmed that efforts were made to communicate the availability of the current MR, and that information on biodiversity monitoring is typically presented during community meetings.

The verification team determined that the results of the biodiversity monitoring were disseminated in general accordance with the validated PD. An opportunity for improvement was identified during site interviews with members of various communities and with individuals associated with various activities benefiting from the project. Numerous individuals interviewed stated that they either were unaware of the availability of the current MR or had been made aware within a few days prior to the verification teams site visit. The PP may want to present information on the availability of monitoring results to community stakeholders well in advance of future verification site visits.

4.7 Additional Project Implementation Information

No additional project implementation is relevant for reporting here as details on project implementation are included in preceding sections.

4.8 Additional Project Impact Information

The project has been able to demonstrate impacts of all CCB indicators as mentioned throughout this report in addition to achieving CCB Gold Level. No further steps to verify additional monitoring were warranted. The reported project impact information was sufficient and suitable for the verification of the project's CCB impacts.

5 VERIFICATION CONCLUSION

After completion of a site inspection and review of all project information, procedures, calculations, and supporting documentation, Aster Global Environmental Solutions, Inc., confirms the Project is accurate, consistent, and complies with all VCS Version 4 criteria, CCB Second Edition criteria, the selected methodology (VM0009), and the validated Project Design Documentation (PD). Aster Global confirms *The Kasigau Corridor REDD+ Project Phase II – The Community Ranches 7th Monitoring Report* (Version 2.11, dated 19 November 2021) has been implemented in accordance with VCS Version 4 and CCB Second Edition criteria.

Aster Global confirms all verification activities – including objectives, scope and criteria, and Project Description implementation adherence to VCS Version 4 (and all associated updates) and CCB Project Design Standards (Second Edition), as documented in this report – are complete. Aster Global concludes without any qualifications or limiting conditions *The Kasigau Corridor REDD+ Project Phase II – The Community Ranches 7th Monitoring Report* (Version 2.13, dated 19 November 2021) meets the requirements of VCS Version 4 (and all associated updates), CCB Project Design Standards (Second Edition), and the validated PD to a reasonable level of assurance In addition, Aster Global asserts the project complies with the criteria for projects set out in the Second Edition of the CCB Standards to achieve Gold Level distinction for Climate and Biodiversity.

The GHG assertion provided by Wildlife Works Carbon and verified by Aster Global has resulted in the baseline emissions or removals of 1,881,189 tCO_2 equivalents (CO_2e) by the project during the verification period/reporting period (VCS and CCB: 01 January 2020 – 31 December 2020 – 1 year). This value is gross of the 13% (244,555 t CO_2e s) buffer withholding, based on the non-permanence risk assessment tool, and associated leakage allocation. This results in 1,609,384 t CO_2e of credits eligible for issuance as VCUs.

Verification/monitoring period: From 01 January 2020 to 31 December 2020

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

Year	Baseline emissions or removals (tCO_2e)	Project emissions or removals (tCO_2e)	Leakage emissions (tCO_2e)	Net GHG emission reductions or removals (tCO_2e)
2020	1,881,189	27,249	0	1,609,384
Total	1,881,189	27,249	0	1,609,384

APPENDIX A: DOCUMENTS LIST

Name	Received
.849C9593-D756-4E56-8D6E-42412F2A707B	5/19/2021
21050.00 Docs and Index.xlsx	5/19/2021
Kasigau Corridor Phase II M7 MR Summary_English v2.pdf	5/19/2021
Kasigau Corridor Phase II M7 MR Summary_Swahili v2.0.pdf	5/19/2021
Kasigau Corridor PII_M7_Monitoring_Report_CCB v2.0_VCSv3.4_V2.pdf	5/19/2021
Kasigau I and II m7 Biomass Plots.xlsx	5/19/2021
Kasigau Phase II Carbon Monitoring M=7 v1.1.xlsx	5/19/2021
KCRPII_Monitoring Plot List.xlsx	5/19/2021
The Kasigau Corridor REDD Project Phase II Monitoring Plan FINAL v2.pdf	5/19/2021
VCS Non-Permanence Risk Report Kasigau II_M7_v1.pdf	5/19/2021
PhaseII_LC_Strata.rar	5/19/2021
PhaseII_Plots_m6.rar	5/19/2021
PhaseII_Plots_m6_v2.CPG	5/19/2021
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PhaseII_Plots_m6_v2.shx	5/19/2021
PhaseII_ProjectArea_m6.rar	5/19/2021
Leakage_area.cpg	5/19/2021
Leakage_area.dbf	5/19/2021
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Kenya Organisation Chart.pdf	5/19/2021
SOP - Kasigau Soil Field Sampling v3.6 2017-10-05.pdf	5/19/2021
SOP - Soils Bulk Density v1.6 2017-07-27.pdf	5/26/2021
Standard Operating Procedure Kasigau - Forest Leakage v1.0_01_01_2011.pdf	5/26/2021
Kasigau Corridor Phase II Biomass Plot ScheduleM1-5.xlsx	5/26/2021
Kasigau Phase II Carbon Monitoring M=2 V2.4_Leakage Fix.xlsx	5/26/2021
Kasigau Phase II Carbon Monitoring M=3 v8.xlsx	5/26/2021
Kasigau Phase II Carbon Monitoring M=4 v1.xlsx	5/26/2021
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Sagalla carbon model_M7_v1.xlsx	6/1/2021
Taita carbon model_M7 v1.xlsx	6/1/2021
Wangalla carbon model_M6 v2.xlsx	6/2/2021
Wushumbu carbon model_M7 v1.xlsx	6/4/2021
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Kasigau Corridor PII_M7_Monitoring_Report_CCB v2.0_VCSv3.4_V2.4.pdf	VCS Website
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Kasigau Corridor PII_M7_Monitoring_Report_CCB v2.0_VCSv3.4_V2.6.pdf	9/28/2021
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Kasigau I and II 2020 Fires v5.xlsx	9/28/2021
Kasigau Phase I and II m7 Burn Area and weighted means v4.xlsx	9/28/2021
Mgeno Fire carbon model_M7 v4.xlsx	9/28/2021
Taita Kambanga Fire carbon model_M7 v4.xlsx	9/28/2021
Phase II Leakage Model_M7_v3.xls	9/28/2021
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KA 29.pdf	9/28/2021
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Kasigau I and II 2020 Fires v7.xlsx	10/22/2021
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Round 3 Files to Aster.zip	10/22/2021
Shrub raw data.xls	10/22/2021
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Rukinga Carbon Model and NERs_M=7_v3.4.xlsm	11/15/2021
Rukinga Fire carbon model_M7 v5.xlsx	11/15/2021
Standard Operating Procedure Kasigau_PhaseI - Forest Inventory v3.2_2021-11-15.pdf	11/15/2021

Standard Operating Procedure Kasigau_PhaseII - Forest Inventory v3.2_2021-11-15.pdf	11/15/2021
Taita Kambanga Fire carbon model_M7 v5.xlsx	11/15/2021
VCS Non-Permanence Risk Report Kasigau II_M7_v4.pdf	11/15/2021
VCS Non-Permanence Risk Report Kasigau I_M7_v4.pdf	11/15/2021
Kambanga carbon model_M=2 V7.xlsx	11/15/2021
Kasigau carbon model_final_Strata2.xlsx	11/15/2021
Kasigau Shrub Species List and Green Weight.xlsx	11/15/2021
taita carbon model_M=2 V6.xls	11/15/2021
Kasigau Corridor PII_M7_Monitoring_Report_CCB v2.0_VCSv3.4_V2.11.pdf	11/17/2021
Kasigau Corridor PI_M7_Monitoring_Report_CCB v2.0_VCSv3.4_V2.12.pdf	11/17/2021
Kasigau I and II 2020 Fires v9.xlsx	11/17/2021
Kasigau Phase II Carbon Monitoring M=7 v2.5.xlsx	11/17/2021
Rukinga Carbon Model and NERs_M=7_v3.5.xlsm	11/17/2021
Kasigau I and II 2020 Fires v10.xlsx	11/18/2021
Kasigau Corridor PII_M7_Monitoring_Report_CCB v2.0_VCSv3.4_V2.12.pdf	11/19/2021
Kasigau Corridor PI_M7_Monitoring_Report_CCB v2.0_VCSv3.4_V2.13.pdf	11/19/2021
Kasigau I and II 2020 Fires v11.xlsx	11/19/2021
Kasigau Phase II Carbon Monitoring M=7 v2.6.xlsx	11/19/2021
Kasigau Corridor PII_M7_Monitoring_Report_CCB v2.0_VCSv3.4_V2.13.pdf	11/19/2021
Kasigau Phase II Carbon Monitoring M=7 v2.7.xlsx	11/19/2021
VCS Non-Permanence Risk Report Kasigau II_M7_v5.pdf	11/19/2021
Kasigau Buffer Releases.xlsx	11/24/2021
Kasigau_Corridor_Phase_II_CCB_PDD_v9.pdf	VCS Website
MoreFilesAvailableOnVerraWebsite.txt	VCS Website
PROJ_DESC_612_.19APR2011.pdf	VCS Website
PROJ_DESC_612_10MAY2011.pdf	VCS Website
VCS612_Verification_Report_v1.3.2_20200612.pdf	VCS Website
VERIF_REP_612_01JAN2012_31DEC2012.pdf	VCS Website

APPENDIX B: LIST OF FINDINGS

VCS Standard VCS Version 4.1 Requirements Document 22 April 2021, v4.1	**Conservativeness** Use conservative assumptions, values and procedures to ensure that net GHG emission reductions or removals are not overestimated.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	MR, Rukinga Carbon Model and NERs_M=7_v1.xlsm
Findings	During the review of the MR and Carbon Model workbooks, the audit team noted that the buffer pool has not been rounded up and the NERs rounded down (conservative assumptions).
NCR/CL/OFI	CL: Please apply the conservative rounding rules when calculating the buffer pool and NERs.
Round 1 Response from Project Proponent	We have corrected the NER calculations so that the calculation of NERs is rounded down and the calculation of the buffer pool contribution rounded up.
Findings	The audit team confirmed the receipt of updated "Kasigau Phase II Carbon Monitoring M=7 v1.3.xlsx" and confirmed that buffer release was not accounted in NER calculation. Further, the audit team confirmed that the NERs are also appropriately rounded down. This item is closed.

VCS Standard VCS Version 4.1 Requirements Document 22 April 2021, v4.1	3.2.7 For all IFM, REDD, WRC and ACoGS project types, the project proponent shall, for the duration of the project, reassess the baseline every 10 years and have this validated at the same time as the subsequent verification. Baseline projections for deforestation and/or degradation, land conversion, forest management plans and wetland hydrological changes beyond a 10-year period are not likely to be realistic because rates of change in land-use and/or land or water management practices are subject to many factors that are difficult to predict over the long term, hence the need for periodic reassessment of the baseline. The following shall apply with respect to the baseline reassessment:
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	MR Section 2.1.6
Findings	The baseline reassessment should have been completed during this monitoring period but the project proponents obtained an exemption from Verra. The audit team notes that Section 2.1.6 shows a schedule for baseline reassessment that is incorrect. Additionally, this section should be update to reflect that the baseline reassessment was postponed with Verra's approval to ensure transparency for future verifications.
NCR/CL/OFI	CL: Please update Section 2.1.6 of the MR to accurately reflect the circumstances of the baseline reassessment.

Round 1 Response from Project Proponent	We have revised figure 1 to correctly represent the current project schedule and the expected dates of the project baseline reassessments.
Findings	The audit team confirmed the update of Figure 1. in "Kasigau Corridor PII_M7_Monitoring_Report_CCB v2.0_VCSv3.4_V2.3.pdf" to show the change in baseline renewal, however no additional text has been added to the reflect the circumstances of the baseline reassessment, in line with previous findings.
NCR/CL/OFI	CL: Please update Section 2.1.6 of the MR to accurately reflect the circumstances of the baseline reassessment including description to reflect that the baseline reassessment was postponed with Verra's approval to ensure transparency for future verifications.
Round 2 Response from Project Proponent 28 September 2021	We have added the requested information to section 2.1.6 of the MR. Please see the revised version of the MR provided to the audit team with the responses to these findings.
Findings	The newly added text that states "The project has received an exemption from the baseline reassessment requirement from Verra allowing us to postpone this until the next monitoring period. This exemption is based on the project's intent to nest into a Kenyan jurisdictional REDD+ programme, which is not yet complete" sufficiently addressed the previous findings. This item is addressed.

VCS Standard VCS Version 4.1 Requirements Document 22 April 2021, v4.1	3.2.13 Projects shall perform the non-permanence risk analysis at every verification event because the non-permanence risk rating may change. Projects that demonstrate their longevity, sustainability and ability to mitigate risks are eligible for release of buffer credits from the AFOLU pooled buffer account. The full rules and procedures with respect to the release of buffer credits are set out in the VCS Program document *Registration and Issuance Process*.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	VCS Non-Permanence Risk Report Kasigau II_M7_v1. Kasigau Phase II Carbon Monitoring M=7 v1.1.xlsm
Findings	A risk analysis was conducted. The audit team notes that the project is requesting a buffer release. However, Section 5.2.2 of the Registration and Issuance Process v4.0 states "Release of buffer credits may only occur where a verification report (submitted to request VCU issuance) was issued at least five years after the issuance date of the verification report previously submitted to request VCU issuance. The first release of buffer credits shall be no sooner than five years after the first verification report was issued and presented to the registry for VCU issuance. Subsequent releases of buffer credits shall not occur more frequently than once every five years." It appears there was a buffer release in 2017 and therefore the project would not be eligible for a buffer release.
NCR/CL/OFI	CL: Please clarify for the audit team how a buffer release is appropriate for this monitoring period.
Round 1 Response from Project Proponent	The buffer release was included in error. It is correct that the verification report for the last buffer release was less than 5 years ago, and the therefore the project is not eligible for a buffer release at this time. We have revised the NER calculations to remove the buffer release.

Findings	The audit team confirmed the no buffer contribution in Table 8: KCRPII Buffer Account Allocation, Kasigau Corridor PII_M7_Monitoring_Report_CCB v2.0_VCSv3.4_V2.3.pdf. Further, confirmed that in the calculations as well. This item is closed.

VCS Standard VCS Version 4.1 Requirements Document 22 April 2021, v4.1	3.2.15 Where an event occurs that is likely to qualify as a loss event (see the VCS Program document Program Definitions for definition of loss event), the project proponent shall notify Verra within 30 days of discovering the likely loss event. Where VCUs have been previously issued, a loss event report shall be prepared and submitted to the Verra registry, as follows:
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	MR
Findings	As a result of the large fire in the project area the audit team is unclear on whether the project has followed the likely loss event procedure described in 3.2.15. Furthermore, the audit team did not find a demonstration showing that, if the loss event procedure was not followed, the fires did not qualify it is not a likely loss event.
NCR/CL/OFI	CL: Please clarify if the likely loss event procedure was followed. CL: Please provide documentation on how the likely loss event demonstration was conducted.
Round 1 Response from Project Proponent	A loss event is a an event that results in the loss of more than 5% of the previously verified credits. Based on Wildlife Works' experience at Kasigau, our knowledge of the forests carbon stocks and the nature of fire behavior in this area and its impact on the forests, we were confident that the fire events did not result in a loss of 5% or more of the previously issued emission reductions and therefore did not qualify as a loss event. Investigations after these events indicated that the majority of trees had survived the fires, with only the losses of non-tree biomass, which are expected to regenerate within the next couple of years. As such we were very confident that these events would not qualify as a loss event, and as such we would not be required to notify Verra or follow the requirements detailed in section 3.2.15 of the VCS standard.
Findings	The provided response aims to address the greater intent of the finding. However, it does not specifically clarify how the loss event procedure was followed, nor was additional documentation highlighted to substantiate how the loss event demonstration was conducted. The previous CLs will be reissued.
NCR/CL/OFI	CL: Please clarify if the likely loss event procedure was followed. CL: Please provide documentation on how the likely loss event demonstration was conducted.
Round 2 Response from Project Proponent 28 September 2021	We received an email response from the audit team indicating that this finding has been closed on further review.

Findings	This VCS requirement was specific to whether the loss event procedure was followed, assuming there was a loss event to begin with. Therefore, the verification team agrees this finding can be closed, as the loss event procedure would need to be subsequent to determining a loss occurred in the first place. This item is addressed.

VCS Standard VCS Version 4.1 Requirements Document 22 April 2021, v4.1	**Monitoring Report** 3.4.3 The project proponent shall use the VCS Monitoring Report Template or an approved combined monitoring report template available on the Verra website, as appropriate, and adhere to all instructional text within the template.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	MR
Findings	The project uses the CCB Version 2 and VCS Version 3.4 Monitoring Report Template. The audit team noted that throughout the MR there appears to be legacy information that is no longer accurate. For example, in Section 3.1.3 the MR states "To accurately capture biomass variation, we apportioned the project area into 7 land cover strata. Strata are based on ecosystem type, with larger trees in high density in the dense montane forest stratum, medium to large trees and lots of shrubs in the middle dryland forest strata and scattered trees, very few shrubs and heavy grass cover in the grassland / sparse stratum. All roads, airstrips and other developed areas within the Project boundaries, are combined into an 8th stratum and excluded from the Project Accounting Area (PAA). Overall, the 8 strata sum to the total Project Area, comprising the Project Area's overall landcover as shown in Figure 6 below." However, the project area has been re-stratified to now have 9 strata. Additionally, Figure 6 does not include the Burned Area Strata.
NCR/CL/OFI	CL: Please ensure that all statements in the MR accurately reflects the current implementation of the project.
Round 1 Response from Project Proponent	We have updated section 3.3.3 and figure 6 to include the new burned area strata. Please see the MR for these revisions.
Findings	Section 3.1.3 of the MR now states "A 9th strata has been added to include an area where a recent wildfire caused a significant disturbance. Overall, the 9 strata sum to the total Project Area, comprising the Project Area's overall landcover as shown in Figure 6 below." Additionally, Figure 6 now includes the burned areas in orange. This item is addressed.

VCS Standard VCS Version 4.1 Requirements Document 22 April 2021, v4.1	**Concept** Project and jurisdictional proponents shall demonstrate that they have the legal right to control and operate project or program activities. **Requirements** 3.6.1 The project description shall be accompanied by one or more of the following types of evidence establishing project ownership accorded to the project proponent(s), or program ownership accorded to the jurisdictional proponent(s), as the case may be (see the VCS Program document Program Definitions for definitions of project ownership and program ownership). To aid the readability of this section, the term project ownership is used below, but should be substituted by the term program ownership, as appropriate:
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	PD Section G1.3
Findings	The PD states that the 13 ranches are privately owned under leasehold ownership from the Government of Kenya, with the exception of Amaka Ranch which is freehold land. Additionally, WW Carbon has legally binding Carbon Agreements with all 13 Community Ownership Groups, however copies of the Agreements were not located. The audit team did not find evidence that there were no ownership changes during the monitoring period.
NCR/CL/OFI	CL: Please provide copies of the Carbon Rights Agreements for the audit team to review CL: Please confirm that there were no changes to project ownership during the monitoring period
Round 1 Response from Project Proponent	We have provided the deeds for each of the 13 ranches, and the 2 additional deeds resulting from the sub-division of Sagalla ranch, and the conservation easements from each of these ranches conferring the carbon rights to Wildlife Works to the auditor with the responses to these findings.
Findings	The audit team has reviewed the title deeds and conservation easement documents provided for the 13 ranches, noting that of the conservation easements have expiry dates before the end of the crediting period.
NCR/CL/OFI	CL: Please clarify in line with the finding.
Round 2 Response from Project Proponent 28 September 2021	The issue has been validated and previously verified. There are some slight differences between the conservation easements (CE) with each ranch. However, each CE does in fact cover the entirety of the project credit period. The majority of the conservation easements for the ranches state that “This agreement expires after 20 (or 30 in some cases) years or at the end of the Carbon Project crediting period, whichever is later.” For Kasigau ranch, which does not have this statement, Clause 14 of the CE provides an option to the grantee (Wildlife Works Carbon) to extend the terms of the CE agreement for two further 20 year periods, at our sole discretion. Therefore, these agreements do not have an expiration date that is before the end of the crediting period as stated in the finding.
Findings	Thank-you for your clarification on this item. The verification team agrees this item can be closed, as the conservation easement allows for the needed extension to cover the project lifetime.

VCS Standard VCS Version 4.1 Requirements Document 22 April 2021, v4.1	3.10.2 The project location for AFOLU projects shall be specified in the project description in terms of its project area. The spatial extent of the project shall be clearly specified to facilitate accurate monitoring, reporting and verification of GHG emission reductions and removals and to demonstrate that the project meets the eligibility criteria of the relevant project category. The description of the project location shall include the following information: 1) Name of the project area (e.g., compartment number, allotment number and local name). 2) Maps of the project area. 3) Geodetic polygons that delineate the geographic area of each AFOLU project activity, provided in a KML file. 4) Total size of the project area. 5) Details of ownership.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	Geospatial files
Findings	1) Based on simple observation from Google Earth (although outdated), Izera has cleared areas and Sagalla has agricultural areas, were these areas accounted in the carbon quantification? Please clarify. 2) Area calculation for “PhaseII_LC_Strata.shp” doesn't match with "page 62, Kasigau Corridor PII_M7_Monitoring_Report_CCB v2.0_VCSv3.4_V2.pdf". Area calculation for “Mgeno_BurnAreas_20201010_Clip.shp / Taita_Kambanga_FireScar.shp” doesn’t match with “page 123, Kasigau Corridor PII_M7_Monitoring_Report_CCB v2.0_VCSv3.4_V2.pdf”. Please clarify. 3) "PhaseII_Plots_m6_v2.shp" and "PhaseII_LC_Strata.shp" were intersected using ArcMap, and it was noted "Class_Name"s for plots DA19R, WA13, KB37R, KB13, WA11R, KA08R, CH01R, KT09R, SA03, and MG29R in "PhaseII_Plots_m6_v2.shp" were different from "Class" in "PhaseII_LC_Strata.shp". Please clarify.
NCR/CL/OFI	CL: Please address in line with findings.

Round 1 Response from Project Proponent	"(1) The cleared areas to the southeast of Sagalla Ranch represent some speculatively farmed land that were cleared around 2005, several years before the Kasigau Phase II Start Date. Being within the Sagalla Ranch boundary, this area was deliberately retained within the REDD+ project to secure its protection not only to enhance the chances of its rehabilitation and recovery, but to also ensure further encroachment into the Ranch was controlled. Because the project's carbon sampling plots were randomly established, it was expected that the area would have equal chance of being sampled, and hence the impact of the clearing on emission reductions would be adequately captured. Indeed, three of the currently sampled Sagalla plots fall in this general area. In general, the farms fluctuate in their use and discernibility across different seasons. Sagalla Ranch have been demarcating their boundary again to reduce ambiguity and are seeking court orders against any trespassers to deter farming in these areas in future to continue its recovery; indeed, most of the farming activity has since ceased. Lastly, it is worth noting there are no settlements within these lands, and there are also plans by the Kenya Wildlife Service to erect a wildlife fence along this recently demarcated boundary. This will further reduce encroachment and accelerate restoration of native habitat and vegetation. (2) Due to the historic nature of the land title deeds for each of the ranch that comprise the project area there is not any "official" GIS shapefiles for their boundaries or other digital information that can be readily utilized to create shapefiles. Therefore, the project created ranch boundary shapefiles using the information in the title deeds and based on general understanding of the landmarks and cutlines that delineated the boundaries. However, there are still many discrepancies between the area of each ranch as stated in the title deeds and what can be calculated in GIS from the resulting shapefiles. As the area stated in title deeds is the legal area for each ranch, that is what must be used for the carbon accounting. However, the forest stratification had to be performed based on the GIS shapefiles. The file Kasigau Corridor REDD Ranch Crediting v4.xlsx shows how the project corrects for these discrepancies using a conservative process where if the ranch deeded area is smaller than the GIS determined area, area is subtracted from the strata with the highest carbon stock, and if the deeded area is larger than the GIS determined area then area is added to the strata with the lowest carbon stock to make up the difference. We have provided this file to the audit team with this finding."

Findings	(1) The audit team agrees with the project proponent's response that it is reasonable to include cleared and agricultural areas in the project area, thus the areas are accounted in the carbon quantification. This item is closed. (2) The audit team understands the logic behind "Kasigau Corridor REDD Ranch Crediting v4.xlsx", so discrepancy in the area calculation, and agrees that title deeds is the legal area for each ranch and GIS shapefiles are for delineation of stratum. This item is closed. (3) The audit team confirmed "PhaseII_LC_Strata.shp" has the correct information. This item is closed.

VCS Standard VCS Version 4.1 Requirements Document 22 April 2021, v4.1	**Requirements** **Data and Parameters** 3.15.1 Data and parameters used for the quantification of GHG emission reductions and/or removals shall be provided in accordance with the methodology.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	MR
Findings	The audit team was unable to locate or was not provided with the raw plot data for the inventoried plots from the current reporting period.
NCR/CL/OFI	CL: Please provide raw field inventory data for both trees and shrubs for the following plots: T86, KB48, CH04, KA29, T38, KA58, DA18, KB34
Round 1 Response from Project Proponent	(3) The attribute table in the shapefile "PhaseII_Plots_m6_v2.shp" is incorrect. This table is not something that is used for the carbon calculations or for the plot information. The plot strata as listed in the carbon model is the correct list.
Findings	The audit team is unclear how the response addresses the item. The audit team noted that the raw data has not yet been provided. Per discussions with the project proponents during the modeling call it was noted that the raw data were input from paper copies. These are the raw data we seek to ensure correct input on a subset of plots.
NCR/CL/OFI	CL: Please provide raw field inventory data for both trees and shrubs for the following plots: T86, KB48, CH04, KA29, T38, KA58, DA18, KB34
Round 2 Response from Project Proponent 28 September 2021	We apologize for the misunderstanding in what was being requested. We have provided the auditor with electronic scans of the original paper data sheets from the field for the plots requested.
Findings	The audit team reviewed the provided records and noted a number of issues in the transcription from raw data into computational workbooks. It is unclear what level of QA/QC has been performed for these items.
NCR/CL/OFI	CL: Please correct errors in computational data and raw data for all plots to ensure accurate transcription. Additionally, please provide raw data scans for plots MA28R, KA31, KB39, KA52R, KB08 and DA02R.

Response from Project Proponent 22 October 2021	We have corrected the few mistakes identified in the transcription of these plots. The corrections resulted in a change that was 0.02% change of the carbon stock, which is significantly below the threshold of materiality. Please note that we do not expect error-free transcription of the field data sheets to the electronic form. Our data entry procedure as a first principle minimizes errors to the best of our ability and then identifies any errors that were in fact made. We have provided the additional plots requested by the audit team. We have reviewed these and corrected any transcription errors detected. The procedure used by the WWC for data entry is as follows: 1. The data is received from the field teams and the plots are counted as they come. Once all data is received, the transcriber confirms that all plots listed by the Carbon Development team are measured. The raw data sheets are then filed. 2. The data is then entered into Excel. Missing data or other mistakes are noted during this stage. Close attention is paid to whether trees have a single trunk dbh or multi trunk dbh. 3. Errors in transcription are mostly checked as the QC data is inputted later on as its generally a comparison. 4. The meta data (a brief description of the data) is written. 5. The transcribed data is then sent to the Carbon Development team for analysis. We have introduced a new data management SOP that documents the QA procedure for data transcription. We have provided the audit team with this new SOP and we will be implement it for all forest and soil data collection going forward.
Findings	The audit team reviewed the updated files and confirmed that corrections were made. Further, the audit team reviewed newly provided QA/QC documentation and agree that the approach forward is appropriate for addressing future items, so long as it is followed. The item has been addressed.

VCS Standard VCS Version 4.1 Requirements Document 22 April 2021, v4.1	**Monitoring Plan** 3.15.3 The project proponent shall establish a GHG information system for obtaining, recording, compiling and analyzing data and information important for quantifying and reporting GHG emissions and/or removals relevant for the project (including leakage) and baseline scenario.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	MR, The Kasigau Corridor REDD Project Monitoring Phase II FINAL v2.pdf, PDD
Findings	The audit team was unable to find documentation on the GHG information system that has been established for this project.
NCR/CL/OFI	CL: Please clarify for the audit team where information regarding the GHG information system can be found.

Round 1 Response from Project Proponent	The Project has developed an effective system to manage and archive GHG information. All carbon data is recorded on paper forms in the field. These forms are then transported to the main office at the project area, where they are entered into excel. A selection of plots are reentered a second time and compared to the first, as a QAQC procedure. The paper plot sheets are then stored onsite securely. The digital carbon data is then archived onsite and sent to the WWC US office. In the US the data undergoes further QAQC checks, ensuring that all data is filled out correctly, that there is no missing data and that the data is consistent with prior monitoring. Any issues are immediately discussed with the project team, who can access the original sheets or question the plot measurement team for corrections. The data is then stored on Dropbox in the US, ensuring data security and protection against data loss.
Findings	The audit team confirmed that similar information has already been included in "Data Collection, Storage and Aggregation" of "page 114, Kasigau Corridor PII_M7_Monitoring_Report_CCB v2.0_VCSv3.4_V2.3.pdf" but the audit team appreciates the detailed information regarding GHG information system. This item is closed.

VCS Standard VCS Version 4.1 Requirements Document 22 April 2021, v4.1	3.16.8 The project proponent shall take due account of any and all comments received during the consultation, which means it will need to either update the project design or demonstrate the insignificance or irrelevance of the comment. It shall demonstrate to the validation/verification body what action it has taken.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	MR Section 2.3.4
Findings	The audit team was unable to find a list of list of the public comments received during the public comment period.
NCR/CL/OFI	CL: Please provide the list of comments and how each comment was resolved.
Round 1 Response from Project Proponent	We have provided the auditor with the list of all comments that were received during the monitoring period, which includes a description of the action taken to resolve each comment or grievance.

Findings	The audit team is in receipt of the local public stakeholder comments. It was noted that items were addressed, though it is unclear how due account was taken or the items were deemed irrelevant, in line with the requirement of the Standard. It is unclear if these are considered the same as the Verra 30 day comment period, comments as they were not located on the Verra website. Further, it is unclear if there were comments received by Verra during the comment period, and if so, how they were addressed. Further, it was noted that the previous verifier issued a Forward Action Request related to a previous public comment. "One Forward Action Request (FAR) was issued as a result of this verification, which specifies that the proponents will need to provide supporting evidence during the next verification event that they have implemented the action plan outlined in their response to the comment received during the 30 day CCB Public Comment Period that wasn't currently possible due to the coronavirus pandemic." Please provide evidence to substantiate this item has been addressed.
NCR/CL/OFI	CL: Please address audit team comments and provide documentation as warranted.
Round 2 Response from Project Proponent 28 September 2021	The grievances and comments provided were received by the project throughout the monitoring period and were handled in accordance with the project's grievance policy. There were no comments received as part of the project's 30-day public comment period as noted in correspondence from Verra to the project proponent and Aster on July 2, 2021. An anonymous public comment was received during the previous verification regarding WWC's hiring practices. We felt it was best to address this comment by holding a community meeting in the location that the comment indicated it originated from, describing our hiring practices and the process with which to apply for positions. Due to the COVID pandemic, the meeting could not be held immediately, so we agreed that it would be held at the earliest time possible. We held 2 public awareness meetings, the first on 17 th December 2020 and the second the 18th of December 2020, in the two sub-locations Maungu and Miasenyi, respectively. These meetings covered Wildlife Works' human resources process, recruitment policies and procedures. We have provided the audit team with a report covering these meetings, including key attendees, the agendas, and a list of the general questions and comments. We have also provided a scan of the original paper documentation of each meeting recording the details of the meeting.

Findings	The verification team confirms there were no public comments in response to the listing of the project on the Verra website for the official 30-day public comment period. The clarity requested was due to the project previously providing documentation of all public comments received in response to this item. However, the verification team is aware these are two unique sets of comments to be handled in line with the relevant rules. Further, the verification team has located the "action plan" for the Forward Action Request (as briefly described in Section 2.6.1 of the previous verification report). The actual plan was documented under Issue ID 20-9 in Appendix B of the previous verification report. The following is the current verifier's understanding of the action plan is what's written in the previous verification reports, as follows: "The PP's action plan to address this public comment is as follows: • As soon as it is safe to do so, WSC will work with the area Chief to call for a meeting to discuss the issues raised. • WWC will request that the local leaders and elders of the Marungu location to be in attendance, so we can fully address the issues that were raised. Subjects that will be covered in this meeting include: 1. Review and reiterate the WWC's hiring policy; how it works and why it is important. 2. Explain on what grounds an individual may be dismissed, together with the relevant labor law(s). 3. Discuss the issue of tribalism in relation to hiring employees, and its definition in accordance with the Constitution of Kenya. 4. Open the floor for questions and discussion." The current verification team has reviewed the minutes from the two meetings that occurred on 17 and 18 December 2020. It appears the meetings were advertized in advance, were well-organized, covered a large breadth of HR hiring process information, and were well-received. The area chief and associate chiefs, as well as other respected community leaders were reported on the attendance log. Of the four points of discussion, all except the third were explicitly covered in the meeting report. The third point, though not explicitly reported, was likely discussed in a roundabout manner through the other subjects covered, as that seemed to be the main concern driving the original anonymous comment. The tribal leaders were in attendance, appeared to be complimentary of the meeting, and requested more in the future. As the project was able to provide evidence of the meetings completed as a direct result of the previous Forward Action Request, the current verification team is reasonable assured this issue has been resolved.

VCS Standard VCS Version 4.1 Requirements Document 22 April 2021, v4.1	**Requirements** 3.18.1 Deviations from the project description are permitted at verification.
Requirement Met (Y, N or Pending)	Y

Evidence Used to Assess (Location in PD/MR or Supporting Documents)	MR Section 2.2.2
Findings	The MR Template section 2.2.3 states "Document any community or biodiversity changes to project design not requiring a project description deviation that occurred during the monitoring period compared with the validated CCB project description. Include justification for the changes and demonstration that the changes are in conformance with the requirements of the Climate, Community & Biodiversity Standards criteria and indicators. Describe and report on any changes to project design applied in previous monitoring reports." It is unclear to the audit team why a change in stratification (the minor deviation in Monitoring Period 7) which is related to VCS would be included in this section. Additionally, the other deviations in this section appear to be all VCS related and should be reported as PD Deviations. The audit team also notes that shapefiles with the updated stratification have not been provided to the audit team.
NCR/CL/OFI	CL: Please add the PD Deviation from Monitoring Period 7 to the correct section and add the necessary language to satisfy require 3.18.2 of the VCS Standard v4.0. CL: Please add all PD Deviations to the appropriate section of the MR. CL: Please provide updated shapefiles showing the new stratification to the audit team.
Round 1 Response from Project Proponent	We have revised the monitoring report to address the issues identified in this finding. The PD deviations listed have been moved into section 2.2.4. We also have added text to the deviation for m7 to address the requirements of the VCS standard section 3.18.2. We have provided the new project strata shapefile including the new burned area strata to the auditor.
Findings	The audit team confirmed the update of the PD deviations in "Kasigau Corridor PII_M7_Monitoring_Report_CCB v2.0_VCSv3.4_V2.3.pdf". And the audit team confirmed the receipt of the new project strata shapefile "KII_LandCover_LivingFeatureClass" updated with burn area. This item is closed.

VCS Standard VCS Version 4.1 Requirements Document 22 April 2021, v4.1	**Approved VCS Methodology VM0009 Version 1.1 10 November 2011 Sectoral Scope 14**
Requirement Met (Y, N or Pending)	**Requirement Met (Y, N or Pending)**
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	**Evidence Used to Assess (Location in PD/MR or Supporting Documents)**
Findings	**Findings**
NCR/CL/OFI	**NCR/CL/OFI**

Round 1 Response from Project Proponent	**Round 1 Response from Project Proponent**
Findings	**Findings**
NCR/CL/OFI	**NCR/CL/OFI**
Round 2 Response from Project Proponent 28 September 2021	**Round 2 Response from Project Proponent**
Findings	**Findings**
NCR/CL/OFI	**NCR/CL/OFI**
Response from Project Proponent 22 October 2021	**Response from Project Proponent 22 October 2021**
Findings	**Findings**
NCR/CL/OFI	**NCR/CL/OFI**

VCS Standard VCS Version 4.1 Requirements Document 22 April 2021, v4.1	The size of the project area cannot increase after the end of the first monitoring period.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	Kasigau Corridor PII_M7_Monitoring_Report_CCB v2.0_VCSv3.4_V2.pdf / MONIT_REP_612_01JAN2011_31DEC2011.pdf
Findings	There were changes in the project area between "page 62, Kasigau Corridor PII_M7_Monitoring_Report_CCB v2.0_VCSv3.4_V2.pdf" and "page 19, MONIT_REP_612_01JAN2011_31DEC2011.pdf". Please clarify.
NCR/CL/OFI	CL: Please address in line with findings.
Round 1 Response from Project Proponent	The project area has not changed since the project validation. It has been 169,741.38 ha since project start. In Table 1, PROJ_DESC_612_01JAN2011_31DEC2011.pdf this value is shown as 169,741.38, however, as it is in the current MR. The area of the individual strata have been revised to include areas not included in the carbon accounting as an “out” strata and improve mapping during the project lifetime as documented in section 2.2.4 under the M6 deviations. However, this did not result in any changes to the validated project boundary or the project area.
Findings	The audit team confirms the reponse from the project proponent that the project area has not been changed. The change in individual strata is due to strata Out. This item is closed.

VCS Standard VCS Version 4.1 Requirements Document 22 April 2021, v4.1	Emissions from the burning of woody biomass as a result of project activities in the project area should be recorded as the weight (in tonnes) of woody biomass consumed during each burning event. If the production of sustainable charcoal occurs within the project area, then it must be accounted for under emissions from burning. Emissions from the controlled burning of woody biomass is the sum of all burning events during the monitoring period as defined by [31] where is the carbon fraction of wood for a species.

Requirement Met (Y, N or Pending)	N
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	Kasigau Corridor PII_M7_Monitoring_Report_CCB v2.0_VCSv3.4_V2.pdf
Findings	Fire events are described in Section "3.2.2.1 Determination of emissions from fire events, Kasigau Corridor PII_M7_Monitoring_Report_CCB v2.0_VCSv3.4_V2.pdf". 1. The audit team reviewed the burn scar spatial files and noted that there appears to be additional burned area outside of the fire scar area provided by the project proponent. The audit team would like to further understand the process by which the fire scar was mapped to determine if it is appropriate. 2. The audit team noted that for the Taita Kambanga fire a single group of 10 plots was applied for both ranches, however they were separately analyzed using compiled data. It is unclear how this is appropriate as the plots within Taita are significantly lower on average than the Taita average. 3. The MR section 3.2.2.1 states that the fire was determined to be not significant for the Taita Kambanga fire ; however, according to the Standard Operating Procedure - Disturbance Monitoring - v2.0_2018-07-20 "a disturbance shall be considered significant if: a) The disturbed area is greater than 250 ha, or b) The disturbance results in a decrease in carbon stock estimates (tCO2e/ha) of greater than 5%. The magnitude of the change in carbon stocks shall be determined by comparing the carbon stock estimates of the disturbed area's stratum prior to disturbance with the results of a pilot sample of approximately 5 plots in the disturbed area." Since the burn scar area was determined to be greater than 2000 hectares it would seem the fire qualifies as a significant disturbance and the subsequent procedure in the SOP should be followed. 4. The audit team was unable to recreate the values for Ranch Weighted Average Carbon Stock t CO2e / ha in the Fire carbon model_M7 v2.xlsm. As this is just reported as a value the audit team is unsure why there is a discrepancy in the number reported by the project proponents and the value computed by the audit team. It may be useful to provide the workbook with the full calculation of the value so the audit team can ensure the calculation is performed correctly. 5. It is unclear how the fire plot allocation was determined and appropriate to a random assessment, as insufficient detail is provided in the MR and the file Standard Operating Procedure - Disturbance Monitoring - v2.0_2018-07-20.

NCR/CL/OFI	CL: Please provide the set of SOPs that were used to map the fire scar. CL: Please clarify how the Taita Kambanga analysis is appropriate. Please justify why the Taita average was not compared to its ranch stocking in determination of de minimis analysis. CL: Please clarify why the SOPs developed for disturbance monitoring were not followed. CL: Please provide a demonstration showing the full workup of Ranch Weighted Average Carbon Stock t CO2e / ha so the audit team can confirm if this computation was completed accurately. CL: Please provide detail to clarify how the plots were allocated to assess fire damage.
Round 1 Response from Project Proponent	"CL: The general location of the burned areas were identified via our field teams. As it is common for fire to burn quickly through the understory in this region, to denote areas of severe burn, the Landsat Normalized Burn Ratio index (https://www.usgs.gov/core-science-systems/nli/landsat/landsat-normalized-burn-ratio) was applied to the region. Using natural classification breaks (see provided picture) we delineated all index pixels greater than 0.17 as severe burned areas. The ensuing polygons were exported as shapefiles and provided to the auditor. CL: According to our monitoring plan, we calculate a single average carbon value per significant cleared polygon. We determined that a minimum of 10 plots were required for the Taita-Kambanga burn scar to achieve a reasonable standard error (plot variance) and avoid an application of a dubious value based on too few plots. As such, mean carbon for the scar is calculated and then compared to each Ranch mean to ensure an accurate determination of inclusion within the 95% confidence interval per ranch. It is unclear to us what is meant by "…the plots within Taita are significantly lower on average than the Taita average" in the final sentence of the finding. The mean carbon calculated in the 10 plots placed in the Taita portion of the burn scar yielded 77.57 tCO2e/ha, whereas the overall carbon stock mean for Taita Ranch is 72.52 t CO2e/ha. The mean carbon in the 10 plots is actually higher than the Taita Ranch mean carbon. CL: The exact verbiage in the current version of the Disturbance Monitoring Plan is as follows: A disturbance shall be considered significant if: a) The disturbed area is greater than 250 ha, or b) The disturbance results in a decrease in carbon stock estimates (tCO2e/ha) of greater than 5%. The magnitude of the change in carbon stocks shall be determined by comparing the carbon stock estimates of the disturbed area's stratum prior to disturbance with the results of a pilot sample of approximately 5 plots in the disturbed area. The intent of this verbiage was – and continues to be – that we firstly

	identify areas of potential significance if they are greater than 250 ha, and we subsequently measure significance (or lack thereof) using the comparison method described in b). The intent, however, was not as described in the finding i.e. if the 250 ha threshold is met, the cleared area is considered significant, regardless of whether the comparison criteria is met. Rather the 250 ha threshold was intended as a gateway as to whether or not we employ the comparison criteria, which is then used as the ultimate arbiter of significance. That said, we concede that the verbiage in the Disturbance Monitoring Plan is not sufficiently clear to describe the intent described above. We suggest that we enact a PD deviation to clarify the language in the Disturbance Monitoring Plan to match the stated intent as well as how the plan has been put into practice since Project validation. CL: We have provided the worksheet showing the calculations of the ranch weighted means. Please see the file “Kasigau Phase I and II m7 Burn Area and weighted means.xlsx” CL: We used the Geoprocessing tool “Create Random Points” in ArcGIS Pro to place points at random coordinates constrained to be inside the bun scar footprints and navigated to those points to calculate biomass for each plot."

Findings	(1) The audit team understands the spatial approach described in the response for the item but requests sufficient detail be added to the monitoring report. (2) The audit team reviewed the proponents response and are unclear where the language cited occurs within the monitoring plan related to "According to our monitoring plan, we calculate a single average carbon value per significant cleared polygon.". The audit team understands that the approach followed was in line with "b) The disturbance results in a decrease in carbon stock estimates (tCO2e/ha) of greater than 5%. The magnitude of the change in carbon stocks shall be determined by comparing the carbon stock estimates of the disturbed area's stratum prior to disturbance with the results of a pilot sample of approximately 5 plots in the disturbed area." If that is the case, the audit team understands it is a comparison of the disturbed area's stratum prior to disturbance with approximately 5 plots installed within that stratum for comparison. The approach the project applied segregated the two analysis units by ranch, however it is our understanding that ranches are not used in project stratification. Per the monitoring approach it is unclear how the approach applied is in line with monitoring plan. With response to the identified confusion from the previous finding the statement was meant to read Taita compared to Kambanga. (3) The audit team reviewed the provided response. It is unclear how the response intent was to be derived from extremely clear text presented in the monitoring report. The audit team was not presented with a PD deviation, and can therefore not assess its appropriateness, though notes that any proposed PD deviation will be evaluated in accordance with the VCS Program rules and other elements described within the VCS standard to ensure it meets VCS requirements for a PD deviation. (4) The audit team confirmed the receipt of "Kasigau Phase I and II m7 Burn Area and weighted means v2.xlsx" and the calculation. This item is closed. (5) Random allocation for fire plots is clarified. This item is closed. The audit team noted that changes made to other tree file calculations workbooks, in line with correct SOPs were not applied to the fire monitoring plots.
NCR/CL/OFI	1) CL: Please provide sufficient detail in the monitoring report to detail the items described in the previous response. 2) CL: Please clarify how the approach applied is in line with the monitoring plan, in line with audit team findigns. 3) CL: Please provide updated monitoring report, in line with previous response. CL: Please update fire plot workbooks to accomodate all changes made in the computation of other tree files, to be in line with SOP requirements.

Round 2 Response from Project Proponent 28 September 2021	CL1: We have added more detail to the monitoring report about the spatial methods used, based on our previous response to this finding. Please see section 3.2.2.1 of the MR for this added text. CL2: The text quoted in the finding from the Project's disturbance monitoring plan states that the carbon stock of the disturbed area should be compared to the prior measurements. However, it is not prescriptive of how the carbon stock prior to the disturbance should be determined, as depending on the type, scale and location of the disturbance different methods or approaches may provide the most accurate measurement. In this case, there were not sufficient existing plots within the disturbed area to provide an accurate measurement of the carbon stock prior to the fire events considering the forest stratification. We determined that the most accurate measure of the carbon stock in the specific location where the fires occurred was to use the ranch carbon stock, weighted by the area of forest strata present in the burned area. While the ranch boundaries are not considered for the project carbon accounting, we contend this will provide the most locally-relevant forest carbon measurement, considering the local variations in carbon stock that often occur. For example, in one particular event where a single fire burned on the border between two different ranches, Taita and Kambanga, the areas were treated separately, with the area within Taita compared to Taita Ranch's weighted carbon stock and likewise the area in Kambanga Ranch compared to Kamanga Ranch's weighted carbon stock. We feel this provides the most accurate carbon stock measurement for the area prior to the fire, as there are differences in historic and current land management between ranches that may result in slightly different tree species composition and carbon stocks, even though these areas are immediately proximate to each other. Also, Ranches are separated by cut-lines (often turned into roads) that can introduce differences in vegetation on either side. Given the above, we chose the approach that provides the most accurate and relevant forest carbon stock comparison, which is in-line with the disturbance monitoring plan. CL3: We have provided the revised MR to the audit team. CL4: We have updated all of the fire plot workbooks. Please find the revised workbooks provided with the responses to these findings.

Findings	CL1: The MR Section 3.2.2.1 now includes the requested language. The item has been addressed. CL2: The audit team reviewed the response. It was noted that per the response the areas of Taita and Kambanga should be treated seperately to provide the most accurate carbon stock measurement. Based on that approach, it is unclear why fire plots taken within Kambanga are compared to the carbon stock values within Taita, as they do not fall along similar stocks. Independently the audit team analysed the data and noted that fire plots when compared to their specific ranch, in line with the approach defined would yield significant difference from the values of Taita. CL3: The audit team reviewed the proposed PD deviation and are unclear how the defined modification would be more conservative than the approach originally outlined in the Standard Operating Procedure (SOP) for Disturbance Monitoring, which would require for the accounting for significant fire events greater than 250 hectares in size in all instances. CL4:The audit team confirmed the updated of workbooks to be in line with the approach applied for other tree computations. The item has been addressed.
NCR/CL/OFI	CL2: Please address auditor findings. CL3: Please clarify how the approach proposed in the PD deviation would be more conservative than the validated approach, in line with VCS program rules.

Response from Project Proponent **22 October 2021**	CL2: Based on the audit teams concerns with the use of the "ranch" boundaries in the assessment of the burned areas we have decided to revise this procedure to utilize the project level carbon inventory data. Since there are not sufficient existing plots within the burned areas per ranch (i.e. only 3 plots in the Taita Ranch portion of the burn scar), we were attempting to calculate the best localized pre-disturbance carbon stock values for the comparison to the post-disturbance carbon measurements. We have revised this procedure to now use the project-level strata carbon stock data, and weight this by the area of forest strata present in the entire burned area polygon. This utilizes the data from all plots within the entirety of the project area. We have revised the calculation of emissions from the Mgeno Ranch fire to be consistent with this approach. We have updated the MR accordingly to document this revised procedure and the new emission calculations. CL3: The clarification of the disturbance monitoring plan that is described in the PD Deviation section is meant to ensure accurate measurement of any disturbance that may occur. The 2 criteria used to determine if a disturbance is greater than 250 ha and resulted in a significant emission, are meant to ensure that the project is identifying all significant disturbances and assessing them to identify any potential emission. To determine whether a carbon emission occurred, the project measures sample plots within the disturbed area, then measures the post-disturbance carbon stock and compares it to the pre-disturbance carbon stocks. However, there will often not be sufficient, if any, permanent plots located within the disturbance area. Additional new plots must therefore be installed for measuring post-disturbance carbon stocks. However, because pre-disturbance carbon stocks within the disturbance polygon cannot be precisely determined, we apply a the carbon stock average measured within the entirety of the project area. As Kasigau forests are heterogenous and dynamic in nature, variation in carbon stock within each forest strata is observed between plots and over time. We therefore expect natural heterogeneity between the pre-and post-disturbance carbon stock measurements not necessarily due to emissions from fire. There must therefore be a threshold applied to determine what constitutes a reduction in the carbon stock that should be attributed to the disturbance. This clarification serves to ensure that the project can identify carbon stock reductions resulting from the disturbance versus those due to the natural variation seen between plots in the project area.

Findings	CL 2: Regarding “Fire Emission Calculation, Kasigau I and II 2020 Fires v7.xlsx”, please provide the detailed calculation for “Fire Emission Calculation, Kasigau I and II 2020 Fires v7.xlsx”, especially for “Project Sample size (Column D)” and “Standard Deviation of the Racnh Mean t CO2e / ha (Column I)”. “439, Project Sample size (Column D)” doesn’t seem to match “Cells D11:19, Biomass and Standard Error Calc, Kasigau Phase II Carbon Monitoring M=7 v2.3.xlsx”, and how was “Standard Deviation of the Racnh Mean t CO2e / ha (Column I)” calculated. In addition, if using the mean of entire project area (Project Carbon Stock, Cells C5:13, Project Weighted Carbon, Kasigau I and II 2020 Fires v7.xlsx) for comparison, why was Mgeno and Taita/Kambanga separately compared? Simply, is it reasonable to compare the mean of entire project area (Project Carbon Stock, Cells C5:13, Project Weighted Carbon, Kasigau I and II 2020 Fires v7.xlsx), which is based on forest strata, with the means of Mgeno and Taita/Kambanga, which are based on ranch? if the weighted mean of the entire project area was used for comparison, why were weighted means not used for calculating means of Mgeno, Taita/Kambanga, and Rukinga? Is this simply because the data for forest strata is not available, or is there a way to assign forest strata for each fire plot of Mgeno, Taita/Kambanga, and Rukinga since GIS files are available? Finally, why does “Cell E7, Fire Emission Calculation, Kasigau I and II 2020 Fires v7.xlsx” not match “Cell W14, Biomass Calculator, Rukinga Fire carbon model_M7 v3.xlsx”? CL 3: The item is pending clarification from Verra on whether the approach defined is allowable.
NCR/CL/OFI	CL: Please address in line with findings.

Round 4 Response from Project Proponent 24 November 2021	CL: Project sample size" refers to the total number of plots within the project area, which can be seen in Cell D20 in "Biomass and Standard Error Calc, Kasigau Phase II Carbon Monitoring M=7 v2.4.xlsx". We have excluded the burned area plots from this calculation, since this is meant to compare pre-disturbance carbon stocks to the post disturbance carbon stock and the 20 burned area plots were added post-disturbance. The value used is 429. We have revised the carbon model to now show clearly the calculation of standard deviation. "Column I" was calculated in the Kasigau carbon model by calculating the standard deviation of t CO2e/ha of all non-burnt plots, which were then hard-coded in "Kasigau I and II Fires v8.xlsx". These calculations can be viewed in C64 in "Biomass and Standard Error Calc, Kasigau Phase II Carbon Monitoring M=7 v2.4.xlsx" and F114 in "Error analysis, Rukinga Carbon Model and NERs_M=7_v3.4.xlsx". The project proponent and audit team discussed the question in the findings concerning how the comparison of the burned area was achieved. The project used the full population of plots within the burned area and compared them to the full population of project plots which were located in the forest strata that were present in the burned area before the fire occurred. While we could have used the full population of plots in the project area and compared the average carbon stock of the burned area to the average carbon stock of the project area, we felt that it is more accurate and relevant to weight the project area carbon stock by the proportion of forest strata in the burned area polygon. Due to the number of forest strata used in this project and the potential variation in carbon between them it is important to consider this element in the comparison, as the geographic location and forest strata present may otherwise prove to be more significant in the comparison than the resulting carbon stock of the area where the emission occurred. In regards to the last item noted, we apologize that in error we did not provide the most recent version of the file Kasigau I and II 2020 Fires.xlsx, Kasigau I and II 2020 Fires v8.xlsx is the most recent version. We have provided this file with these responses to the findings.
Findings	The resonses for fire plots are confirmed via data checks and the meeting with the project proponent. This item is closed.

VCS Standard VCS Version 4.1 Requirements Document 22 April 2021, v4.1	The project description must include the following: 1. A table of events when woody biomass was burned during the monitoring period, showing the weight of woody biomass in tonnes and the date consumed.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	
Findings	Please update "Effective DBH" calculations for "MF07 Trees/MF08 Trees, Mgeno Fire carbon model_M7 v2.xlsx" and "TKF03 Trees, Taita Kambanga Fire carbon model_M7 v2.xlsx" as well, and "Kasigau I and II 2020 Fires.xlsx".
NCR/CL/OFI	CL: Please address in line with findings.

Round 1 Response from Project Proponent	The effective DBH equation has been revised to correct the error.
Findings	The audit team confirmed the update of coding for “Effective DBH” for all spreadsheets. This item is closed.

VCS Standard VCS Version 4.1 Requirements Document 22 April 2021, v4.1	The leakage model is defined by [8] where is the lag period. The lag period is estimated as^ using the proportion of cumulative degradation and deforestation in the leakage area at the beginning of the project^ and the linear predictor^ (see section 6.4.7) from the cumulative deforestation model using equation [9]. Once the lag period is estimated, then it can be applied to [8] to fit the leakage model. All other parameters of the leakage model are identical to those in the cumulative deforestation model. The leakage model is re-fit per the baseline at the end of each monitoring period.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	Phase II Leakage Model_M7_v1_AsterCheck_R1.xls / Kasigau Corridor PII_M7_Monitoring_Report_CCB v2.0_VCSv3.4_V2.pdf
Findings	The audit team reviewed the Phase II Leakage Model_M7_v1.xls workbook and noted that there appears to be an errror with one of the reported values column Q. Additionally, the audit team noted that multiple values appear to be different than the values in the validated PDD. Specifically, the parameters for cell U20 and U21. The audit team also noted that the "delta^hat_LE" parameter equation appears to be applied incorrectly.
NCR/CL/OFI	CL: Please ensure that all values in Column Q of the Phase II Leakage Model_M7_v1.xls workbook and update all downstream calculations if neccesary. CL: Please clarify why the values in cells referenced in the finding are different than the values used at validation. If this is an error, please update all downstream calculations. CL: Please clarify how the current application of the delta^hat_LE equation is correct. If it is misapplied, please update the equation and all downstream calculations.

Round 1 Response from Project Proponent	"We have corrected the incorrect value in column Q of the leakage model. This revision did not change the overall leakage estimation. The MR was updated with all new values. The deviation from the PD concerning the values in the cells U20 and U21 is explained in the PD deviation from M2, where a mistake was made in drafting the PD and old values for Alpha and Beta were left in the equation on page 68. The correct values for alpha and beta can be seen on page 46 of the PD. As noted in the deviation from M2 the delta^hat_LE equation in the Methodology is written incorrectly. The correct form for this equation is the one used in the leakage model. As noted in an earlier finding, in error section 2.2.4 of the Monitoring Report did not include PD deviations from previous monitoring periods. This section has now been updated to include the required information describing the changes that were made and stating the correct values. The equation in the methodology v1 for delta^hat_LE is incorrect. The correct form is as written in the model. "
Findings	(1) The audit team confirmed in "Kasigau Phase II Carbon Monitoring M=7 v1.3.xlsx" that the incorrect value in column Q was not updated, so the previous finding remains open. (2) The audit team confirmed the values of Cells U20 & U21 in "page 46, PROJ_DESC_612_.19APR2011.pdf". This item is closed. (3) The audit team confirmed the correct equation for "delta^hat_LE" in "Phase II Leakage Model_M7_v1_AsterCheck_R1.xls". This item is closed.
NCR/CL/OFI	CL: Please ensure that all values in Column Q of the Phase II Leakage Model_M7_v1.xls workbook and update all downstream calculations if neccesary.
Round 2 Response from Project Proponent 28 September 2021	We have updated the leakage model to fix the issue identified. No downstream updates were required. Please see the revised leakage model provided with these responses to the findings.
Findings	The audit team confirmed the update of corrected value for Cell Q38. This item is closed.

VCS Standard VCS Version 4.1 Requirements Document 22 April 2021, v4.1	Net GHG Emission Reductions and Removals (NERs) for monitoring period are quantified as [34] where is avoided baseline emissions, is the confidence deduction, is the project emissions and is emissions from leakage. The most recent version of the VCS Tool for AFOLU Non-Permanence Risk Analysis and Buffer Determination must be applied to the quantified NERs for each monitoring period.
Requirement Met (Y, N or Pending)	N

Evidence Used to Assess (Location in PD/MR or Supporting Documents)	Calculation check
Findings	1. Coding for “Effective DBH” should be revised. For example of “AM01 Trees, Amaka carbon model_M6 v2.xlsx”, “Cell D13” results in wrong calculation but “Cell D12” results in correct calculation. This is due to the write up of coding. Not all calculations result in wrong results for all “Effective DBH” but there are several “Effective DBH”s result in wrong calculations. Please update and check other monitoring periods as well. “Biomass Calculator” tab will have to be updated as well. 2. In “KA29 Trees, Kasigau carbon model_M7 v1.xlsx”, there are trees “Tree Tag Number 40-43” not accounted in the calculation. Please clarify. 3. In “Biomass and Standard Error Calc, Kasigau Phase II Carbon Monitoring M=7 v1.1.xlsx”, why (C20^2) is included in the coding within Cell D61? Please clarify. 4. Why does the coding in Cell O36 differ from other in “Grass weight all plots, Mgeno Carbon Model_M7 v1.xlsx”? 5. Why was Cell I110 (VCUs to be issued, Year 2015) in “NERs, Kasigau Phase II Carbon Monitoring M=7 v1.1.xlsx” updated compared to the previous verification? Please clarify. 6. Is Cell C46 in “DA10 Trees, Dawida carbon model_M7 v1.xlsx” 101? Please clarify. 7. In “Biomass Calculator, Amaka carbon model_M6 v2.xlsx”, for Cells D24&26, why was Column R used instead of Column S? Additionally, (1) Cell J35 did not account for Standing Dead Biomass Cell I35, and (2) Cell P41 shall be Q41 and Cell P42 shall be SUM(Q37,R37). 8. In “Biomass Calculator, Choke carbon model_M7 v1.xlsx”, for Cells D20&22, why was Column R used instead of Column S? 9. In “Biomass Calculator, Dawida carbon model_M7 v1.xlsx”, for Cells D28&30, why was Column R used instead of Column S? 10. In “Biomass Calculator, Kambanga carbon model_M7 v1.xlsx”, (1) Why were Plot KB51&53 omitted? (2) For Cells D60&62, why was Column R used instead of Column S? 11. In “Biomass Calculator, Kasigau carbon model_M7 v1.xlsx”, (1) why was Column L “Aboveground Herbaceous Biomass (t d.m. · ha-1)” not entered in while “Biomass Calculator, Taita carbon model_M7 v1.xlsx” read in from “Grass weight all plots” tab? This question corresponds to other spreadsheets as well. (2) check input data for “Plot KA60”, as for “Plot KA60”, “Aboveground Tree Biomass (t d.m. · ha-1)” corresponds to Column BX in “KA60 Trees” tab. Check other columns for “Plot KA60” as well if correct data were input, (3) for Cells D69&71, why was Column R used instead of Column S? (4) Why were Cells P80/Q80/P82/Q82 not calculated? 12. In “Biomass Calculator, Kutima carbon model_M7 v1.xlsx”, (1) for Cells D20&22, why was Column R used instead of Column S? (2) Why was 0.45 applied to Cells S28/S30/S32? 13. In “Biomass Calculator, Maungu carbon model_M7 v1.xlsx”, (1) for Cells D52&54, why was Column R used instead of Column S? 14. In “Biomass Calculator, Mgeno Carbon Model_M7 v1.xlsx”, (1) for Cells D48&50, why was Column R used instead of Column S? 15. In “Biomass Calculator, Ndara carbon model_M7 v1.xlsx”, (1) wrong coding applied to Column O "Aboveground Standing Dead Biomass Decay Class 1 (t d.m. · ha-1)". Check subsequent calculations as well, (2) for Cells D16&18, why was Column R used instead of Column S? 16. In “Biomass Calculator, Sagalla carbon model_M7_v1.xlsx”, (1) the coding for Column P “Aboveground Standing Dead Biomass Decay

	Class 1" is not correct. Please review subsequent calculations as well in the table, (2) Where does the calculations for Column M "Aboveground Herbaceous Biomass (t d.m. · ha-1)" come from?, (3) for Cells D23&25, why was Column S used instead of Column T?, (4) Please update "LULC strata - Trees, Shrubs and Grasses" table according to updates from the table "A3:Y18". Additionally for "LULC strata - Trees, Shrubs and Grasses", Column K "GHG Mean (t CO2e · ha-1)" does not represent "GHG Mean (t CO2e · ha-1)" but Column I "Forest Biomass Mean". Please update. 17. In "Biomass Calculator, Taita carbon model_M7 v1.xlsx", (1) check input data for "Plot T81", as for "Plot T81", "Aboveground Tree Biomass (t d.m. · ha-1)" corresponds to Column CA in "T81 Trees" tab. Check other columns for "Plot T81" as well if correct data were input, (2) Why were Plot T109/T110/T117/T118/T127 omitted? (3) for Cells D125&127, why was Column R used instead of Column S? 18. In "Biomass Calculator, Wangalla carbon model_M6 v2.xlsx", (1) for Cells D18&20, why was Column R used instead of Column S? 19. In "Biomass Calculator, Wangalla carbon model_M6 v2.xlsx", (1) for Cells D32&34, why was Column R used instead of Column S?
NCR/CL/OFI	CL: Please address verifier findings.

Round 1 Response from Project Proponent	"(1) The coding for “Effective DBH” was revised to the following code in all carbon models for this monitoring period: =IF(OR(C11>5,D11>5),IF(C11<>"""",C11,D11),0) (2) That was in an error in coding and has been amended. (3) That was in error and has been removed. (4) This was an error in coding and has been adjusted to the following in Mgeno Carbon Model_7 v2.2xlsx: =L36/$D$5/1000000 (5) It was updated from 1,455,740 (M=6) to 1,514,445 (M=7) to mitigate a typo from “NERs, Kasigau Phase II Carbon Monitoring M=6 v4.1”, where cell I110 was subtracted from Cell I102 (VCUs-leakage deducted), which altered the calculation of Cell I104, I105 and ultimately the VCUs to be issued downstream. Please see “NERs, Kasigau Phase II Carbon Monitoring M=6 v4.2” for the updated version. (6) This value was corrected to 10.1 based on review of the original plot data sheets. (7,8,9, 10.2,11.3, 12,13,14, 15.2, 17.3 ,18, 19) We do not consider carbon mean at the ranch level in our total carbon calculation. However, we made revisions in the “All Plots” section of the “Biomass Calculator” for all Phase II ranch models to accurately depict the variables in question. (10) Kambanga plots KB51,KB53, KB55, and KB56 were all removed before validation. (11) According to the VCS Methodology VM0009 v1.1 Section 13.5.3, “non-tree biomass may be conservatively excluded from project accounting.” Thus, herbaceous biomass has been removed from all ranch carbon models. K60 Trees had mismatched columns compared to the other sheets. It should have pulled from BX instead of BU. The formula for KA60 plot in the Biomass Calculator has been amended. (15.1) The coding was amended to the following equation: =@INDIRECT("""&$A4 &"" Trees'!$br$8"") (16) 1.The coding was amended to the following equation: =@INDIRECT("""&$A4 &"" Trees'!$br$8"") 2. According to the VCS Methodology VM0009 v1.1 Section 13.5.3, “non-tree biomass may be conservatively excluded from project accounting.” Thus, herbaceous biomass has been removed from all ranch carbon models. 3. We do not consider carbon mean at the ranch level in our total carbon calculation. However, we made revisions in the “All Plots” section of the “Biomass Calculator” for all Phase II ranch models to accurately depict the variables in question. 4. Table was updated accordingly. (17) Plot T81 had mismatched columns compared to the other sheets. It should have pulled from BX instead of BU. The formula for Plot T81 in the Biomass Calculator has been amended accordingly. Plots T109/T110/T117/T118/T127 were omitted before validation as they fell outside of the designated Project Area, "

Findings	All findings were confirmed except for, (5) Why was Cell I110 (VCUs to be issued, Year 2015) in "NERs, Kasigau Phase II Carbon Monitoring M=7 v1.1.xlsx" updated compared to the previous verification? Please clarify. -> "NERs, Kasigau Phase II Carbon Monitoring M=6 v4.2" was not provided. Please provide the updated "NERs, Kasigau Phase II Carbon Monitoring M=6 v4.2". (11) The audit team confirmed that the herbaceous was no longer accoutned for in the calculations. The audit team in unclear how this is allowable as this is monitored pool in the PD. The audit team has not seen this approach applied historically in other projects and requests the project seek guidance from verra as to whether this is allowable. (17) In "Biomass Calculator, Taita carbon model_M7 v1.xlsx", (1) check input data for "Plot T81", as for "Plot T81", "Aboveground Tree Biomass (t d.m. · ha-1)" corresponds to Column CA in "T81 Trees" tab. Check other columns for "Plot T81" as well if correct data were input, (2) Why were Plot T109/T110/T117/T118/T127 omitted? (3) for Cells D125&127, why was Column R used instead of Column S? -> In "Biomass Calculator, Taita carbon model_M7 v2.3.xlsx", Incorrect coding (cells) was applied to "Aboveground Standing Dead Biomass Decay Class 1 (t d.m. · ha-1)" & "Aboveground Standing Dead Biomass Decay Class 2 (t p.m. · ha-1)" for T42. "Aboveground Standing Dead Biomass Decay Class 2 (t d.m. · ha-1)" is not zero. Please update appropriately. Please also update "Kasigau Phase II Carbon Monitoring M=7 v1.3.xlsx" appropriately. Additional findings related to calculation workbook are: 1. There are slight differences in values in "Table 7, Fire Area Carbon Stock (t CO2e / ha), Kasigau Corridor PI_M7_Monitoring_Report_CCB v2.0_VCSv3.4_V2.3.pdf/Kasigau Corridor PII_M7_Monitoring_Report_CCB v2.0_VCSv3.4_V2.3.pdf" compared to "Rukinga Fire carbon model_M7 v3.xlsx/ Mgeno Fire carbon model_M7 v3.xlsx/Taita Kambanga Fire carbon model_M7 v3.xlsx". Please update to the correct values in "Table 7, Fire Area Carbon Stock (t CO2e / ha), Kasigau Corridor PI_M7_Monitoring_Report_CCB v2.0_VCSv3.4_V2.3.pdf/Kasigau Corridor PII_M7_Monitoring_Report_CCB v2.0_VCSv3.4_V2.3.pdf". 2. "Mgeno Fire carbon model_M7 v3.xlsx" is not correctly copied and pasted to "COMBINED Plots, Kasigau Phase II Carbon Monitoring M=7 v1.3.xlsx". Please update.
NCR/CL/OFI	CL: Please address in line with findings.

Round 2 Response from Project Proponent 28 September 2021	(5) The revision to the year 2015 NER calculations was made in error. The 2015 NER results were revised in the M7 carbon model due to an excel error. On review, the error was perpetuated into the M6 model. These errors have been rectified. The M7 carbon model provided to the audit team now displays the correct NER values for 2015, consistent with that year's verification. The M6 carbon model referenced in the previous finding has been deleted, as the version already supplied to the audit team is the correct version. There is no revision required to the 2015 NERs value as verified and presented in the M5 and M6 carbon models. (17) 1) The cell was referencing the correct value for "Plot T81", "Aboveground Tree Biomass (t d.m. · ha-1)", which corresponds to Column CA in "T81 Trees" tab. As a result, all the downstream calculations are also correct. 2)Plots T109/T110/T117/T118/T127 were omitted before validation as they fell outside of the designated Project Area and only plots inside the designated Project Area are considered in our total carbon calculation. 3) Cells D125&127 in the Taita ranch model do not alter any subsequential calculations since we do not consider carbon mean at the ranch level in our total carbon calculation. They are used for informational purposes only. 4) Additionally, the Taita Biomass Calculator was amended to correctly reference "Aboveground Standing Dead Biomass Decay Class 2 (t p.m. · ha-1)" for T42, which was 0.022623, as opposed to 0. Downstream calculations were also amended to reflect the accurate T42 value. Please see "Taita Carbon Model_M7 v3" and "Kasigau Phase II Carbon Monitoring M=7 v2.0xlsx". (1) We have checked all the values in table 7 against the models and ensured their consistency. (2) We have repasted the Mgeno Fire plot carbon model into the combined plots tab. Please see the revised carbon model provided with the responses to these findings.

Findings	(5) "NERs, Kasigau Phase II Carbon Monitoring M=6 v4.2" was not provided. Please provide the updated "NERs, Kasigau Phase II Carbon Monitoring M=6 v4.2". -> The audit team confirmed that the errors were corrected. This item is closed. (11) Note that no response was received for the item in the last round of responses from the project. (17) In "Biomass Calculator, Taita carbon model_M7 v2.3.xlsx", Incorrect coding (cells) was applied to "Aboveground Standing Dead Biomass Decay Class 1 (t d.m. · ha-1)" & "Aboveground Standing Dead Biomass Decay Class 2 (t p.m. · ha-1)" for T42. "Aboveground Standing Dead Biomass Decay Class 2 (t d.m. · ha-1)" is not zero. Please update appropriately. Please also update "Kasigau Phase II Carbon Monitoring M=7 v1.3.xlsx" appropriately. -> The audit team confirmed that "Aboveground Standing Dead Biomass Decay Class 1 (t d.m. · ha-1)" & "Aboveground Standing Dead Biomass Decay Class 2 (t p.m. · ha-1)" for T42 were updated correctly. This item is closed. 2. "Mgeno Fire carbon model_M7 v3.xlsx" is not correctly copied and pasted to "COMBINED Plots, Kasigau Phase II Carbon Monitoring M=7 v1.3.xlsx". Please update. -> The audit team confirmed that "Biomass calculator, Mgeno Carbon Model_M7 v3.0.xlsx" is copied and pasted correctly to "COMBINED Plots, Kasigau Phase II Carbon Monitoring M=7 v2.0.xlsx". This item is closed. Additional finding (1): In "Biomass Calculator, Sagalla carbon model_M7_v3.0.xlsx", wrong coding is applied for "Aboveground Standing Dead Biomass Decay Class 2 (t d.m. · ha-1) (Column O)", yielding "zero" for Cells O16&18. Please update to the correct coding and subsequent calculations, so please only update "Sagalla carbon model_M7_v3.0.xlsx" and "Kasigau Phase II Carbon Monitoring M=7 v2.0.xlsx".
NCR/CL/OFI	CL: Please address in line with findings.
Response from Project Proponent **22 October 2021**	(11) We note that both the audit team and the Project have contacted Verra on this matter, and we also note that it is not allowable to remove a carbon pool during the project crediting period, except at baseline re-evaluation. For Phase II, herbaceous carbon was in fact removed from carbon accounting starting in m2 (the second monitoring period). We therefore propose to add the pool back in by extrapolating the stocks measured in m1 to the present day. We then propose to begin measuring herbaceous carbon starting with the next monitoring period (m8). To account for any differences in extrapolated m1 value and those stocks measured in m8, we will perform a "true-up" to ensure that there is no over issuance of VERs. Additional Finding (1): We have fixed the issues identified and updated any downstream calculations.

Findings	1. In "COMBINED Plots, Kasigau Phase II Carbon Monitoring M=7 v2.3.xlsx", Rows 432:451 doesn't exactly match the numbers from "Mgeno Fire carbon model_M7 v4.xlsx/Taita Kambanga Fire carbon model_M7 v4.xlsx". For example, Cells U:X432 seems like incorrectly copied into "COMBINED Plots" tab from "Mgeno Fire carbon model_M7 v4.xlsx", and the numbers in Plot TKF doesn't match "Taita Kambanga Fire carbon model_M7 v4.xlsx". Please clarify. 2. In "Biomass and Standard Error Calc, Kasigau Phase II Carbon Monitoring M=7 v2.3.xlsx", there is an error in the "PIVOT table Rows 23:34". Columns H:K are "Sum" not " Var". Please also update the subsequent calculations. 3. In "Biomass and Standard Error Calc, Kasigau Phase II Carbon Monitoring M=7 v2.3.xlsx", Cell D17 is 102 not 101. Please also update the subsequent calculations.
NCR/CL/OFI	CL: Please address in line with findings.
Round 4 Response from Project Proponent 24 November 2021	1. In "Mgeno Fire carbon model_M7 v4.xlsx", the woody carbon measurement for Plot MF01 was incorrectly copied into the total herbaceous biomass within the document. The same number was incorrectly copied into the herbaceous carbon column of the same plot within "COMBINED Plots, Kasigau Phase II Carbon Monitoring M=7 v2.3.xlsx". Additionally, the numbers in TFK plots don't match "Taita Kambanga Fire carbon model_M7 v4.xlsx" because "Taita Kambanga Fire carbon model_M7 v5.xlsx" was the most updated version of the model during the last round of findings and columns O to X were incorrectly copied in "COMBINED Plots, Kasigau Phase II Carbon Monitoring M=7 v2.3.xlsx". All errors have since been amended in "COMBINED Plots, Kasigau Phase II Carbon Monitoring M=7 v2.4.xlsx" and "Mgeno Fire carbon model_M7 v5.xlsx". 2. In "Biomass and Standard Error Calc, Kasigau Phase II Carbon Monitoring M=7 v2.4.xlsx", the error in the "PIVOT table Rows 23:34" was corrected to calculate the "Var" of the Columns in question. Downstream calculations were adjusted accordingly and can be seen in the most updated version of the carbon model. 3. In "Biomass and Standard Error Calc, Kasigau Phase II Carbon Monitoring M=7 v2.4.xlsx", Cell D17 was kept at 101. Plot KB49 was removed at project start, but was included in the carbon model v2.3 in error. This plot has never been and has not been included in any previous carbon models. Cell D17 now accurately represents the correct number of plots within the medium Acacia / Commiphora forest strata.
Findings	This item is confirmed via data checks. This item is closed.

VCS Standard VCS Version 4.1 Requirements Document 22 April 2021, v4.1	Carbon stocks in live trees are estimated by measuring diameter at breast height and, if required by the selected allometric equation, height of trees within sample plots. Allometric equations should be chosen or developed based on the guidance in section 13.13. It is very important to use or develop good allometric equations. Good practice guidance for developing new allometric equations can be found in Parresol (1999). To ensure a consistent inventory across monitoring periods, the project proponent should clearly document tree measurement procedures, including rules for including or excluding trees that fall on the edge of a plot and rules for measuring trees that lean, have irregular stems, buttresses, or stilt roots. Project proponents may elect to use different plot sizes for measurement of small and large trees to improve inventory efficiency. The minimum diameter appropriate for measuring trees with this method should be informed by the identified size class diameter.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	PROJ_DESC_612_10MAY2011.pdf / Standard Operating Procedure Kasigau - Forest Inventory v2.9_2015.01.20.pdf
Findings	The audit team noted that trees less than 5 centimeters are included as trees, however this conflicts with defined quantification methods and SOPs. Similarlly, this event occurs for multistemmed trees where stems are less than 5 cm in size but impact the determination of the effective dbh. Additionally, the audit team noted that the formula for calculating effective DBH for multistemmed trees has an error resulting in incorrect computation. The Standard Operating Procedure - Forest inventory v2.9_2015-01-20 states "The point of forking is defined as the lowest point in the crotch where stems come together. To qualify as a fork, above the fork, the smaller stem must be at least 1/3 the diameter of the largest stem. Stems smaller than 1/3 the diameter of the larger stem are classified as branches and not counted." The audit team noted multiple stems in multistemmed trees that were less than 1/3 the DBH of the largest stem, in violation of the above SOP. The audit team was unable to determine where allometric values were sourced for diameters greater than 35cm for the various species, within the Allometry tab of the data workup. The audit team reviewed a number of videos taken from onsite during the verification and noted the inventory crew took diameter measurements below 1.4 meters in height for a number of trees. It is unclear why this was done or how it was in line with SOPs.

NCR/CL/OFI	NCR: Please remove sub 5 inch trees in line with the validated PD. Additionally, please update all downstream calculations. CL: Please ensure correct computation of multistemmed trees and update all downstream calculations and reporting documents. NCR: Please correct all plot data in line with the finding. CL: Please provide additional detail and support for the values present in the allometry tab of the NERs workbook. Additionally, please ensure sufficient detail is provided in the MR to reflect this sourcing. CL: Please provide clarification why diameters less than 1.4 meters in height would be appropriate or in line with SOPs. The audit team can show on a call, if needed for additional context.
Round 1 Response from Project Proponent	"NCR: We have updated the carbon calculations so that trees that are less than 5 cm are no longer included in the carbon accounting. CL: The effective DBH calculation has been corrected. All downstream values have been updated. NCR: We have corrected all plot data inline with the finding CL: We have provide the auditor with the raw data from the destructive harvest and the calculations for the allometry used in the Kasigau corridor projects, supporting the allometry used in the carbon models. NCR: The equations in the carbon model have been corrected so that the correct value is sourced for the constants for each species for use in the allometric equation. This correction resulted in a very small increase in the calculation of the carbon pool. CL: There are situations where a tree is to have DBH measured at a point less then 1.4 m in height. The first can occur if the tree is forked, and the fork is a point more than 1.4 m from the ground. The tree is to be measured at a point below any swelling resulting from the forking, as is covered in section 7.2.6.8 of the forest inventory SOP. Secondly, if the tree is forked at at a point greater than 40 cm, and there is a second fork in the tree at a point less than 1.4 m, and the a third fork a point less than 1 m from the second fork, than the DBH is to be measured at a point before the second fork below any swelling associated with the fork, as documented in section 7.2.6.10 of the forest inventory SOP. the dbh point is 1 meter from the forking."

Findings	The audit team noted additonal modifications to reduce the occurence of sub 5 inch trees. The item has been addressed. The audit team confirmed the effective dbh equation has been addressed. A modification has been applied to adjust mulitbranching stems to not allow stems less than 1/3 the diameter of the largest stem and further confirmed by data check. The item has been addressed. The audit team reviewed the provided allometric basis and confirmed the greater than 35 cm equation parameters were appropriately determined. The item has been addressed. The audit team agrees with the provided assertions but are unclear how certain measurements witnessed while on the plot are in line with the SOPs described. The audit team will provide videos and related timestamps, below, for items in question and seek clarification for each specific instance to the appropriateness referring to the specific SOP followed for each measurement. - IMG_9192.MOV at 0:04 - IMG_9197.MOV at 1:00 - IMG_9201.MOV at 0:43 - IMG_9222.MOV at 0:05 - IMG_9223.MOV at 0:48 - IMG_9235.MOV at 0:51
NCR/CL/OFI	CL: Please address the audit team finding related to diamter measurements.

Round 2 Response from Project Proponent 28 September 2021	We have made revisions to the carbon model workbooks correcting the issues identified. Please see the updated version sent with these findings responses. It is difficult to be able to ascertain the exact situation and the context of the trees and their morphology with the video evidence provided by the audit team. The Forest SOP provides a decision tree that the plot sample team uses to determine the correct location to measure the diameter on the complex morphology of multi-trunk trees. The plot teams are well trained and highly experienced in using this SOP and measuring these trees. In the videos are WWC's head plot sampler and 2 deputy-head samplers, who have all been on the WWC sample team for over 10 years and we trust their judgement in determining the diameter measurement point. For the trees at the time stamps indicated in the videos IMG_9192, IMG_9222 and IMG_9235, the determination of the diameter measurement point falls under the SOP sections 7.2.6.9 and 7.2.6.10. These sections cover situations where there is a fork at a point less than 40 cm, or between 40 cm and 1.4 m, and then a second fork at a point less than 1.4 m in height and a third less than 1 m above the 2nd. In these cases, the diameter is to be measured below the 2nd split, below any swelling occurring as a result of the split. For the tree shown in "IMG_9197.MOV at 1:00" we see what appears to be a tree with either a fork between 40 cm and 1 m or where there is 2 forks below 1.4 m and they are measuring 1 m above the fork to identify the diameter measurement point. For the tree shown in "IMG_9201.MOV at 0:43" it is difficult to determine the situation, as the camera leaves the tree measurement before it is complete, but we assume that the audit team is referring to the fact that the plot team member measures the tree at a point of forking, starting with the smaller branch and states it is 3.2. He states that the branch is 3.2, and 3.2 times 3 is 9.6. He knows the main steam must be at least 9.6 cm for this branch to be considered a tree stem. He then measures the main stem right above the fork as the camera leaves the scene. This is in accordance with SOP section 7.2.6.7, detailing the process of determining whether something is classified as a branch or a stem for a forked tree. This section states that the diameter should be measured directly above the fork. Once the tree morphology has been determined, meaning whether the smaller side is a branch or a stem, then the point of diameter measurement can be determined. We believe that this is the same situation as to what is occurring in "IMG_9223.MOV at 0:48"
Findings	The audit team reviewed the response. We acknowledge there are a number of cuts in the video that make it challenging to understand what exactly is being captured. Further, the audit team agrees with the interpretation of a few of the video files. For the less conclusive video files, it is uncertain that the provided response is an accurate portrayal. Because the audit team does not have data to make a conclusive determination that SOPs have not been followed, as relates to diameter measurements. A Forward Action Request (FAR) will be issued for the next verification to ensure the measured diameters were taken in line with the validated SOPs. The item has been addressed.

VCS Standard VCS Version 4.1 Requirements Document 22 April 2021, v4.1	Non-tree woody biomass includes woody shrubs and any trees smaller than the minimum diameter appropriate for using the methods described for tree biomass. Non-tree biomass can be estimated using either destructive sampling in a clipped plot, allometric equations, or a combination of the two approaches. Clip plots are appropriate for annual plants and small shrubs. Allometric equations are appropriate for perennials and large shrubs. If both methods are used simultaneously, clear rules must be established to ensure no double counting of non-tree biomass occurs. In this case is estimated using the sum of the estimators described below and ˆis estimated using equation [63] with the estimators described for each method. Non-tree biomass, or a subset of species in the non-tree biomass pool, may be conservatively excluded from project accounting. The plot size used for non-tree biomass may differ from the plot size used for other carbon pools.
Requirement Met (Y, N or Pending)	N
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	PROJ_DESC_612_10MAY2011.pdf / Standard Operating Procedure Kasigau - Forest Inventory v2.9_2015.01.20.pdf
Findings	The audit team noted that there is inconsistent reporting of herbaceous biomass for the different ranches. It is unclear why herbaceous is not accounted for in all areas. The audit team reviewed and independently computed plot calculations for a sample of plots. The audit team noted several small shrubs which had numerous stems reported. It is unclear how this is appropriate and in line with calculation workup, as it runs opposed to the SOPs described in Standard Operating Procedure - Forest inventory v2.9_2015-01-20. Additionally, the audit team noted several medium and large shrubs which had no stems accounted, it is unclear how this is in line with the SOPs. The audit team noted incorrect sourcing for green weights for a number of Acacia and Cordia genus species that use the species specific equations for Acacia reficiens and Cordia Sinensis, as opposed to the PD mandated generic values. The audit team noted incorrect sourcing for green weights for a number of shrubs where incorrect size values were sourced. The audit team noted that the shrub equations for extended green weight use stem count, even where this is not appropriate, in line with above findings, resulting in erroneous values.

NCR/CL/OFI	CL: Please clarify why herbaceous biomass is not accounted for in all ranches. Please clarify how that is appropriate and in line with SOPs. CL: Please clarify how the small shrub SOPs applied were appropriate, in line with the finding. CL: Please clarify how the medium and large shrub SOPs applied and used are appropriate. NCR: Please correct the green weight sourcing, in line with the validated PD. NCR: Please correct all incorrect sourcing and all downstream computations. NCR: Please correct computations to ensure accurate determination of extened green weight for all shrub records in all worksheets.
Round 1 Response from Project Proponent	"CL: We have removed Herbaceous matter from all of the ranches carbon models. CL: The forest SOP was not clear on the shrub classes and the data collected for each. After reviewing the methods with the plot teams we have revised the forest SOP to provide greater clarity detail on the methods used. Namely, we have clarified that small shrubs in class 2 and 3 do have stems counted for the size class S. Only shrubs in Class 1 do not have stems counted for the S size class. We have provided the auditor with this revised SOP. CL: For shrubs in the M and L size classes individuals and stems are counted. However, there are 2 instances where there will not be a stem count in the data for a M or L shrub. 1) is the case where there is only 1 stem, so counting 1 individual plant will provide the same result, and 2) where the shrub is less than 30 cm tall. NCR: We recognize that the forest SOP language was not clear on the species classes used for determining the appropriate green wrights. As documented in the Phase II PD, all shrub species are placed into one of 3 classes. These are named for a representative species, eg. Grewia sp, cordia sp, and Acacia Ruficiens, however that name is not meant to be inclusive or infer that the only species in that class is that one. The most common species present in the project area have been placed into these categories based on the general morphology and composition. We have clarified the forest SOP to be in line with what is stated in the PD and is the methods used by the plot team. NCR: We have checked the shrub calculations and made any corrections needed. NCR: As documented in the above response, the majority of the green weights were correct, as they are based on the species category. We have added the list of species in each class to the SOP to help clarify this. We have additionally checked the models and updated some of the equations used to ensure that the correct green weights are being used. "

Findings	1) The audit team noted that this is addressed in another finding and will close this pending that one. 2) The audit team reviewed the provided response and the modified SOPs. The updated changes require a PD deviation and need to be defined accordingly in the Monitoring report. The audit team reviewed the approach defined and agree that it does appear to be in line with the approach used to determine the original weight determinations for classes 2 and 3. The audit team notes that the PD lacks the relevant information however understand the approach used was the same as for Phase II. In review it is unclear how the approach applied would be appropriate for Medium or Large classes, for Grewia Sp., in line with how weight determinations were computed. 3) The audit team reviewed the response, noting that the item relates to item 1. The audit team agrees that a single stem would result in identical computation to a null count. It is unclear to the auditor why null stem counts for shrubs less than 30 cm for Small groups 2 or 3 would be appropriate, as it goes in direct contrast to the approach defined in item 2. 4) The audit team reviewed the updated changes to the SOPs to combine other species into related categories. Based our understanding the changes made would require a PD deviation and sufficient justification to demonstrate that the changes are appropriate and conservative, in line with requirments defined in the Standard. 5) The audit team noted updated to the computation pending above items. 6)The audit team confirmed that sourcing is in line with modified groupings. This items above.
NCR/CL/OFI	2) CL: Please address audit team findings and update monitoring plan as needed. Please provide detail and sufficient evidence to substantiate deviation from the original PD. 3) CL: Please address audit team findings, and ensure all trees are in accordance with the approach defined. 4) CL: Please provide updated monitoring plan and related PD deviation and support, in line with audit team findings.

Round 2 Response from Project Proponent 28 September 2021	On review of the methods used in the initial destructive harvest, we determined that the response to the previous finding was in error. For shrubs, in class 1, category stem count was not considered in the destructive harvest, and therefore should not be an included parameter in the green weight calculation. The carbon model workbooks have been revised to now ignore stem counts for the green weight calculation, for class 1 shrubs only, in accordance with the monitoring section in the PD. Likewise, the reasoning for not considering a stem count for shrubs under 30 cm tall is that during the destructive harvest, due to their small size. As described in the PD, to remain consistent with the methods with which the green weights were determined, we therefore ignore stem counts for these class 1 shrubs. We have revised the forest sampling SOP and have included these changes in the MR as a PD deviation. Please see section 2.1.4 of the MR for this deviation and the revised forest sampling SOP.
Findings	The audit team reviewed the provided computations, MR update and PD deviation. It was noted that the modifications to the inventory design document "Standard Operating Procedure Kasigau- Forest Inventory v.0_2021-08-18" were done to align the inventory with the original harvests done in the shrub destructive harvests. It was noted that the original shrub destructive harvests were not provided to allow for the confirmation of the alignment described.
NCR/CL/OFI	CL: Please provide shrub destructive harvest work used at validation to allow for the confirmation that the approach defined in the PD deviation is in agreement with the originally validated methods and analysis.
Response from Project Proponent 22 October 2021	All shrub allometry data was checked at project validation. We have provided the destructive harvest data for Class 2 and 3 Shrubs to the audit team to support this finding. We could not locate the data for Class 1. This data demonstrates that the destructive harvest was done for stems for class 2 and 3 species at the size categories small, medium and large.
Findings	The audit team reviewed the provided Shrub data for Class 2 and 3 shrubs. The provided file "Shrub raw data.xls" shows that only the species Acacia ruficiens and Cordia Sinensis were used for the destructive sampling. It is unclear how the table of species allocated to these was confirmed to be appropriate, in line with the initially validated data.
NCR/CL/OFI	CL: Please clarify how all species were classified, noting that allocated species presented in the forest inventory SOPs were not included in the destructive sampling exercise.
Round 4 Response from Project Proponent 24 November 2021	The project has provided additional documentation to the audit team demonstrating that the species observed in the project area were categorized into these 3 classes at project start, and that this method has been consistently applied since validation. Based on these documentation and conversations held with the audit team we believe this finding to be closed.
Findings	The updates for shrub allometry are confirmed via data checks. This item is closed.

VCS Standard VCS Version 4.1 Requirements Document 22 April 2021, v4.1	The carbon stock of standing trees in decay class II is conservatively estimated as the biomass in only the remaining bole. DBH and height should be measured on each tree in decomposition class 2. The diameter at the top of the stem can be measured using a relascope or similar instrument, or it can be conservatively assumed to be zero. The volume of each dead tree is then estimated as the frustum of a cone. Estimate the carbon stock for each plot as equation [45] where is equation [51] for the treein plot , stratum and is equation [52].
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	Calculation check
Findings	The audit team reviewed the quantification of Standing Dead Decay Class 2 trees and it is unclear to the audit team how aboveground biomass is quantified in line with the methodology. Specifically, the computation does not convert from kg to tonnes, in line with equation 51.
NCR/CL/OFI	CL: Please clarify in line with the finding.
Round 1 Response from Project Proponent	Equation 51 calculates standing dead tree biomass in g and then coverts that to tonnes of biomass by dividing by a factor. However, in the methodology equation 51 is written incorrectly, since it includes a conversion factor for converting kg to tonnes (1/1000) instead of the correct conversion for grams to tonnes (1/1,000,000). In equation 51 the standing dead tree volume is in units of cm^3, however, in the equation in the carbon model the tree volume is calculated in units of m^3. Therefore, the wood density is converted from units of g/cm^3 to tonnes / m^3, giving the answer in tonnes of biomass.
Findings	The audit team reviewed the response and notes that equation 51 should be sourcing m^3 volumes from equation 52, which is based on diameter measurements in meters. The audit team notes that computations performed by the proponent result in appropriate computation but the value defined for wood density in the monitoring report is defined in terms of kg per cubic meter, which is not in line with Harmon publication.
NCR/CL/OFI	CL: Please correct monitoring report value to be in line with correctly sourced Harmon value in kg per cubic meter.
Round 2 Response from Project Proponent 28 September 2021	The units in the table referenced by the audit team have been revised to g/cm^3, consistent with the Harmon publication. These units are equal to the units tonnes / m^3 as referenced in our previous response.
Findings	The audit team notes the data unit has been revised to align with the Harmon publication with a value of 0.24 g/cm^3. The item has been addressed.

VCS Standard VCS Version 4.1 Requirements Document 22 April 2021, v4.1	Lying dead wood is sampled using the line intersect method. At each plot, establish two transects of at least 50m length through the plot center. The first transect should be oriented at a random angle, while the second transect should be oriented perpendicularly to the first transect. Record the diameter and density class of each piece of lying dead wood that intersects the vertical plane established by each transect. The diameter should be measured at the point of intersection. If a piece of lying dead wood is forked and intersects the transect at more than one point, each point of intersection should be recorded separately. The minimum measurement diameter may be established on a project-specific basis, but should be documented and held constant across all measurement periods. Each piece of measured wood should be classified as sound, intermediate or rotten using the machete test as recommended by the IPCC Good Practice Guidance for Land-Use, Land Use Change and Forestry (4.3.3.5.3) (IPCC, 2003). The mean density of dead wood, $\bar{}$, in each decay class , must be estimated as the mean of a sample of discs cut from down logs within the project area. Each disc should be dried and density estimated as dry mass over volume. The sample should be large enough to achieve a standard error of the mean within +/- 15% at a 95% confidence level.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	Calculation check
Findings	Tree Tag Number: 11/12/14/43/44 have “Tons CO2 ha-1 (Column BT)” calculations although “Tree Status (L/LL/SD/LD)” are LD in “SA11 Trees, Sagalla carbon model_M7_v1.xlsx”, while other carbon model spreadsheets don’t have calculation for LD. Please clarify.
NCR/CL/OFI	CL: Please address in line with findings.
Round 1 Response from Project Proponent	That particular plot’s formulas were not updated to the newer form of calculation technique, which included the check to make sure lying dead trees are not included in the carbon calculation. We have updated this carbon model to ensure that these formulas are correct. We have checked other sheets and have not found this error repeated in any other plots.
Findings	The audit team confirmed in updated "Sagalla carbon model_M7_v2.4.xlsx" that "Tons CO2 ha-1" was not quantified for Tree Tag Number: 11/12/14/43/44. This item is closed.

VCS Standard VCS Version 4.1 Requirements Document 22 April 2021, v4.1	1. Calculate the corrected bulk density for each plot using equation [60]. 2. Estimate the soil carbon stock per unit area, , for plot , stratum using equation [61]. 3. Estimate the total stock as [44]. 4. Estimate the variance within each stratum as equation [46]. 5. Estimate the standard error of the total carbon stock in soil carbon, $\hat{}$, as equation [49].
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	Calculation check

Findings	In Cells N42:52 of "NERs, Kasigau Phase II Carbon Monitoring M=7 v1.1.xlsx", why $B$7 was divided in (1-EXP(-$B$8/$B$7*(N$13-$B42+1)))? Please clarify.
NCR/CL/OFI	CL: Please address in line with findings.
Round 1 Response from Project Proponent	"During the second verification (m2) An error was discovered in equation [18]. The value for λ in Davidson and Ackerman, 1993 refers to the entire carbon stock that could be depleted. However, λ should be based on the fraction of carbon stock that could be depleted (l_max). The derivation is as follows: Let l_max be the fraction of the carbon stock that could possibly be depleted. From equation 13, the fraction r_t that is depleted at time t is r_t=l_max λ_r e^(-λ_r t) From Davidson and Ackerman, the fraction d_t that is depleted at time t is modeled as d_t=λe^(-λt) Where λ is based on the whole carbon stocks, not the fraction that could possibly be depleted. Therefore there must be some γ such that λe^(-λt)=l_max γλ_r e^(-γλ_r t) At time t=0 this is λ=l_max γλ_r Which implies that γ=λ/〖λ_r l〗_max And if we substitute γ into equation 13 in which λ is based on the fraction of carbon stock (not the whole carbon as in Davidson and Ackerman) , the equation becomes l_max (1-e^(-γλ_r t))=l_max (1-e^(-λt/l_max)) which is what is used in the NER model."
Findings	The audit team confirmed the derivation of formula. This item is closed.

VCS Standard VCS Version 4.1 Requirements Document 22 April 2021, v4.1	It is conservative to omit long-lived wood products from the project scenario. See section 8.10 for the estimation of wood products under the baseline scenario.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	
Findings	Have wood products been included in project activities, or just the baseline scenario? Please clarify.
NCR/CL/OFI	CL: Please address in line with findings.
Round 1 Response from Project Proponent	As is noted in the PD in section 6.6 there is no commercial wood harvest in this area and very little of any timber from the project area is utilized for long-lived products. Therefore, wood products is considered to be zero impact in both the baseline and project scenarios, and the value is set to "0" in both cases.

Findings	The audit team confirms that wood products is set to zero for both the baseline and project scenarios. This item is closed.

VCS Standard VCS Version 4.1 Requirements Document 22 April 2021, v4.1	Estimate the standard error of the total carbon stock for the project area, by combining the standard errors of the required and selected optional pools using equation [63]. Calculate the percent uncertainty in the total carbon stock as equation [67].
Requirement Met (Y, N or Pending)	Pending
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	Calculation check
Findings	In "Biomass and Standard Error Calc, Kasigau Phase II Carbon Monitoring M=7 v1.1.xlsx", why (C20^2) is included in the coding within Cell D61? Please clarify. Additionally, it was noted that error anlysis is conducted on biomass stocks rather than carbon stocks. It is unclear to the audit team how this is appropropriate.
NCR/CL/OFI	CL: Please address in line with findings.
Round 1 Response from Project Proponent	"This was done in error, the standard error calculation has been revised The error analysis has been revised to use carbon stocks instead of biomass. This has no effect on the calculations as the conversion uses standard parameters, not affecting the variance between plots. "
Findings	The audit team reviewed the updated computation and confirmed that the calculation is now appropriately performed. This item is closed, pending updates.

VCS Standard VCS Version 4.1 Requirements Document 22 April 2021, v4.1	See Appendix B, list of variables, for a complete list of all variables, data and parameters and a description of the frequency of monitoring for each.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	PD, MR

Findings	The audit team reviewed section 3.1.1 Data Parameters Available at Validation and section 3.1.2 Data and Parameters monitored and noted the following: 1. The values of the lag parameter for the leakage model, the estimated maximum proportion of soil carbon lost over time, and the maximum proportion of soil carbon lost over time appear to be reported incorrectly in the MR as different values are used in the relevant workbooks. 2. Additionally, the lag parameter of the leakage model reported in the MR (-.5046), the lag parameter of the leakage model used in the relevant workbooks (-.504600869) and the lag parameter of the leakage model in the PDD (-0.09337). 3. In the MR the Carbon fraction of soil sample j in plot in stratum k parameter states that this parameter is "Updated at the monitoring event at least once every five years" and the Value applied states "See soil sampling records". The audit team is unclear if this parameter has been updated during the most recent monitoring period. Additionally, no soil sampling records were supplied to the audit team. 4. The audit team noted that Standard Errors in the Kasigau Phase II Carbon Monitoring M=7 v1.1.xslx workbook are reported on tonnes of biomass rather than tonnes of CO2e; however, the monitored standard error parameters require that they be reported for tonnes of CO2e. 5. mburned i, the mass of wood burned during the ith event says "N/A" for the value applied, it is unclear if this is correct considering the fires in the most recent monitoring period.
NCR/CL/OFI	CL: Please update sections 3.1.1 and 3.1.2 in the MR. CL: Please clarify in line with Finding 2. CL: Please clarify if the parameter noted in Finding 3 has been updated during the most recent monitoring period. If this parameter has been updated, please provide the "soil sampling records." CL: Please clarify in line with the Finding 4 and 5. CL: Please ensure all parameters are updated in line with any changes as a result of other verification findings.

Round 1 Response from Project Proponent	"CL: The values for the leakage model, the estimated maximum proportion of soil carbon lost over time, and the maximum proportion of soil carbon lost over time in the MR section 3.1.1 and 3.1.2 are the same as in the workbooks, except for the that they are round to far fewer decimal places in the MR for ease of reading and reporting. In the workbooks we use as many decimal places as is reasonably possible to ensure accuracy. However, when reporting in the MR we do generally limit this to 3 decimal places to reduce the possibility of transcription errors and to help with readability. This will not impact the ability for readers to understand the values used and to perform the calculations themselves. CL The leakage model equation is written incorrectly in the PD, with the Log function being written in place of the natural log (LN). The correct form for this equation is LN(1-d^hat _t) - LN(d^hat _t) + alpha^hat + theta^hat x X. Additionally, the leakage equation shown in the PD uses an earlier and incorrect value for the beta parameter. Based on these two factors the leakage model was corrected during the m2 monitoring period. However, this was not included in the monitoring report as a deviation since this was not required nor the practice at the time. We have now included this deviation from the PD in section 2.2.4. CL: Soil was not remeasured at this monitoring period. Soil was last measured at the m5 monitoring event in 2017. So the 5 year period will be in 2022. CL: The mburned i parameter is for any burning of biomass that occurs in the project area as a result of project activities, not for forest fire events as occurred during m7. The emissions that occurred as a result of the forest fires are handled through the regular monitoring of the biomass plots, which will capture any effects on the carbon stock, and through the disturbance monitoring SOP. This parameter is written as N/A since none of the project activities involves the burning of biomass inside of the project area. CL: We have updated all parameters in the monitoring report after the revisions and updates made to the calculations and data."

Findings	(1) The audit team confirmed that the correct parameters were applied. This item is closed. (2) The audit team confirmed the correct value and relevant update in "2.2.4 Project Description Deviations, Kasigau Corridor PII_M7_Monitoring_Report_CCB v2.0_VCSv3.4_V2.3.pdf". This item is closed. (3) Since the soil calculations are consistent for the previous and current monitoring periods from 2017, the audit team is confirmed that the same 2017 soil data was used for this monitoring period in quantifying soil. This item is closed. (4) The audit team confirmed standard errors were reported as tCO2e in "Kasigau Corridor PII_M7_Monitoring_Report_CCB v2.0_VCSv3.4_V2.3.pdf". This item is closed. (5) The audit team confirmed that mburned,i is irrelevant to burned area and burned area had been accounted in the carbon quantification. This item is closed.

VCS Standard VCS Version 4.1 Requirements Document 22 April 2021, v4.1	**VCS AFOLU Non-Permanence Risk Tool, Version 4.0 19 September 2019 (Description)**
Requirement Met (Y, N or Pending)	**Requirement Met (Y, N or Pending)**
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	**Evidence Used to Assess (Location in PD/MR or Supporting Documents)**
Findings	**Findings**
NCR/CL/OFI	**NCR/CL/OFI**
Round 1 Response from Project Proponent	**Round 1 Response from Project Proponent**
Findings	**Findings**
NCR/CL/OFI	**NCR/CL/OFI**
Round 2 Response from Project Proponent 28 September 2021	**Round 2 Response from Project Proponent**
Findings	**Findings**
NCR/CL/OFI	**NCR/CL/OFI**
Response from Project Proponent 22 October 2021	**Response from Project Proponent 22 October 2021**
Findings	**Findings**

NCR/CL/OFI	**NCR/CL/OFI**

VCS Standard VCS Version 4.1 Requirements Document 22 April 2021, v4.1	d) Project cash flow breakeven point is less than 4 years from the current risk assessment
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	VCS Non-Permanence Risk Report Kasigau II_M7_v1
Findings	The Non-Permanence Risk Report states that the project reached breakeven at the end of the first full year, however the audit team did not find evidence of cash flow breakeven within 4 years or less from the current risk assessment.
NCR/CL/OFI	CL: Please provide verifiable evidence that this is the appropriate financial viability risk score for this project.
Round 1 Response from Project Proponent	We have provided the WWC Kasigau Corridor Project financials for 2020 showing the carbon credit sales, project expenses, project benefit sharing and all other expenses. This spreadsheet demonstrates that the project has broken even and continues to operate in a cash positive state.
Findings	The verification team has reviewed the project financial documents provided that demonstrate the project has been operating in a cash positive state over the monitoring period. The breakeven point was confirmed by previous validators. This item is closed.

VCS Standard VCS Version 4.1 Requirements Document 22 April 2021, v4.1	i) **Mitigation**: Project has available as callable financial resources at least 50% of total cash out before project reaches breakeven
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	VCS Non-Permanence Risk Report Kasigau II_M7_v1
Findings	The NPRT states "Not Applicable" however the mitigation deduction is taken.
NCR/CL/OFI	CL: Please correc the mistake in the NPRT.
Round 1 Response from Project Proponent	The -2 mitigation deduction was stated in error. As the project has broken even already it is not eligible for this mitigation. The -2 mitigation deduction has been revised to a “0”, and the “not Applicable” statement was left in place. This revision has no effect on the project risk score.
Findings	The audit team confirms that the Non-Permanence Risk Report Version 2 has corrected the mistake and this item is not applicable. This item is closed.

VCS Standard VCS Version 4.1 Requirements Document 22 April 2021, v4.1	d) NPV from the most profitable alternative land use activity is expected to be between 20% more than and up to 20% less than from project activities; or where baseline activities are subsistence-driven, net positive community impacts are demonstrated

Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	VCS Non-Permanence Risk Report Kasigau II_M7_v1
Findings	The Non-Permanence Risk Report states that the Baseline is subsistence and project has demonstrated net positive community impacts, however the audit team did not find evidence that positive cash flow was maintained.
NCR/CL/OFI	CL: Please provide verifiable evidence that this is the appropriate opportunity cost risk score for this project.
Round 1 Response from Project Proponent	Please refer to the project financials that have been provided inn regards to the previous finding demonstrating that the project has maintained positive cash flows.
Findings	The project has previously shown net positive community impacts and has received CCB validation/verification. The financial documents provided show that the project continued to maintain positive cash flow during the monitoring period. This item is closed.

VCS Standard VCS Version 4.1 Requirements Document 22 April 2021, v4.1	h) **Mitigation**: Project is protected by legally binding commitment (see Section 2.2.4) to continue management practices that protect the credited carbon stocks over the length of the project crediting period
Requirement Met (Y, N or Pending)	N
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	VCS Non-Permanence Risk Report Kasigau II_M7_v1
Findings	All ranches are under Carbon Rights Agreements; however, the audit team was unable to find copies of the Carbon Rights Agreements.
NCR/CL/OFI	CL: Please provide the Carbon Rights Agreements.
Round 1 Response from Project Proponent	We have provided the auditor with signed copies of the conservation easements covering the entire project area.
Findings	The audit team has reviewed the conservation easement documents provided for the 13 ranches, but notes that some easements have expiry dates before the end of the crediting period.
NCR/CL/OFI	CL: Please clarify in line with the finding
Round 2 Response from Project Proponent 28 September 2021	The issue has been validated and previously verified. There are some slight differences between the conservation easements (CE) with each ranch. However, each CE does in fact cover the entirety of the project credit period. The majority of the conservation easements for the ranches state that “This agreement expires after 20 (or 30 in some cases) years or at the end of the Carbon Project crediting period, whichever is later.” For Kasigau ranch, which does not have this statement, Clause 14 of the CE provides an option to the grantee (Wildlife Works Carbon) to extend the terms of the CE agreement for two further 20 year periods, at our sole discretion. Therefore, these agreements do not have an expiration date that is before the end of the crediting period, as stated in the finding.
Findings	Thank-you for your clarification on this item. The verification team agrees this item can be closed, as the conservation easement constitutes the required legally binding commitment to protect credited carbon stocks over the project lifetime. This item is addressed.

VCS Standard VCS Version 4.1 Requirements Document 22 April 2021, v4.1	b) Ownership and resource access/use rights are held by different entity(s) (eg, land is government owned and the project proponent holds a lease or concession)
Requirement Met (Y, N or Pending)	N
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	VCS Non-Permanence Risk Report Kasigau II_M7_v1
Findings	Land ownership is held by Group Ranch Companies, the resources rights have been transferred to Wildlife Works Carbon; however, the audit team was unable to find copies of the signed conservation easements.
NCR/CL/OFI	CL: Please provide signed copies of the conservation easements.
Round 1 Response from Project Proponent	We have provided the auditor with signed copies of the conservation easements covering the entire project area.
Findings	The audit team has reviewed the conservation easement documents provided for the 13 ranches, but notes that some easements have expiry dates before the end of the crediting period.
NCR/CL/OFI	CL: Please clarify in line with the finding
Round 2 Response from Project Proponent 28 September 2021	The issue has been validated and previously verified. There are some slight differences between the conservation easements (CE) with each ranch. However, each CE does in fact cover the entirety of the project credit period. The majority of the conservation easements for the ranches state that “This agreement expires after 20 (or 30 in some cases) years or at the end of the Carbon Project crediting period, whichever is later.” For Kasigau ranch, which does not have this statement, Clause 14 of the CE provides an option to the grantee (Wildlife Works Carbon) to extend the terms of the CE agreement for two further 20 year periods, at our sole discretion. Therefore, these agreements do not have an expiration date that is before the end of the crediting period, as stated in the finding.
Findings	Thank-you for your clarification on this item. The verification team agrees this item can be closed, as the conservation easement constitutes the required legally binding commitment to protect credited carbon stocks over the project lifetime. This item is addressed.

VCS Standard VCS Version 4.1 Requirements Document 22 April 2021, v4.1	a) Less than 50 percent of households living within the project area who are reliant on the project area, have been consulted
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	VCS Non-Permanence Risk Report Kasigau II_M7_v1
Findings	The audit team was unable to find evidence that supported A under Community Engagement was not satisfied.
NCR/CL/OFI	CL: Please provide evidence to support this risk rating.

Round 1 Response from Project Proponent	There are no households living inside of the project area, so this element of the NPRTis not applicable to the project. The owners of the ranches have all been consulted, and continue to be so through direct communications and meetings which are held on a regular basis. But the owners of the ranches all live outside of the project area.
Findings	The verification team agrees that there are no households living within the project area that are reliant on the project. This item is addressed.

VCS Standard VCS Version 4.1 Requirements Document 22 April 2021, v4.1	b) Less than 20 percent of households living within 20 km of the project boundary outside the project area, and who are reliant on the project area, have been consulted
Requirement Met (Y, N or Pending)	N
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	VCS Non-Permanence Risk Report Kasigau II_M7_v1
Findings	The audit team was unable to find evidence that supported B under Community Engagement was not satisfied.
NCR/CL/OFI	CL: Please provide evidence to support this risk rating.
Round 1 Response from Project Proponent	It is very hard to determine what the population is that lives within 20 km of the project area. The 20 km boundary is also not one that the project utilizes to plan its outreach and education activities, instead we have a more sophisticated project zone boundary based on expert opinion and participatory works. The project has spent over 10 years holding consistent community meetings throughout the project zone. We work through multiple community groups, women's groups, youth groups and churches and mosques to provide information on the project and to seek feedback. Our project staff regularly provide education on the project in schools and at public events. We engage regularly with local chiefs and elected officials to ensure that they are aware of the project and its officers and can help educate their constituents on the project. Therefore, we are confident that more than 20% of the households within 20 km of the project area have been consulted.
Findings	The verification team acknowledges that there have been community meetings and engagement with households surrounding the project area based on information provided in the Monitoring Report. However, the verification team requests clarification on how many households are reliant on the project area in order to determine if the 20% consultation threshhold has been met.
NCR/CL/OFI	CL: Please clarify the number of household that are reliant on the project area.

Round 2 Response from Project Proponent 28 September 2021	For determining the number of households that are within 20 km and dependent on the project area, we utilize the project zone as determined under the CCB standard and documented in the CCB PDD. The methods used to define are also used to identify the households to be included under this requirement. The National statistics data we derive from the KNBS statistics https://www.knbs.or.ke/ and project to the future based on an average annual growth rate, and average # persons per household. For the Locations in the project area, the projected population from this data is just over 100,140 and number of households (at an average of 4 persons per household) is about 23,294. Our Community Liaison and Outreach data shows that in 2020, the cumulative number of participants that attended all the community meetings held was 9,495 individuals. In addition, another 5,673 school students were reached during school-related meetings. However, these individuals are not categorised by household but just individuals in attendance. A reasonable estimate is to divide the community meeting data by 2 (assuming 2 family members present at the meeting) and the school data by 2 (assuming 2 youth in school attendance). That would mean that 4,747.5 households were consulted through attendance at community meetings and a further 2,836.5 households received information from their children's school, for a total of 7,584 households. This shows that approximately 32% of the households that are within the project zone (within 20km) and dependent on the project area have been consulted. We believe that this is very conservative estimate, as there are many more forms of consultation that we cannot quantify, including meetings with the ranch owners, which can include many community members, meetings with chiefs and religious leaders, who represent and communicate with community members, and other outreach efforts and project activities.
Findings	Based on the National Statistics data provided, the audit team agrees that the project zone has a population of approximately 100,140. The 2020 household survey states that about 18% of participants said they were reliant on the project for livelihood needs, which the audit team considers to be a conservative number for a total of 18,025 community members reliant on the project area. The Kenya census source lists 3.5 individuals per household as the country average (not 4 as the PP stated). This would make 5, 150 households reliant on the project area. The project would need to have engaged 1,030 households to meet the 20% threshold for this requirement. The project proponent states conservatively that 4,748 households were represented at community meetings during the verification period. A conservative estimate would be that 25% of those housholds are reliant on the project area, which would mean 1,187 reliant households were consulted by the project, meeting the 20% threshold. Internal review of the documentation provided allows for reasonable assurance that the 20% threshold has been met. This item considered addressed.

VCS Standard VCS Version 4.1 Requirements Document 22 April 2021, v4.1	a) Fire (F)
Requirement Met (Y, N or Pending)	N

Evidence Used to Assess (Location in PD/MR or Supporting Documents)	VCS Non-Permanence Risk Report Kasigau II_M7_v1
Findings	Based on the fire plot data provided by the project proponent in which shrub stocks were assumed to be 0 along with herbaceous stocks the Significance rating of "Insignificant" does not seem appropriate. The audit team was unable to find other evidence to support the Significance rating.
NCR/CL/OFI	CL: Please provide additional evidence to support the current risk rating or change the risk rating for fire.
Round 1 Response from Project Proponent	Please see the narrative provided with the responses to these findings for the justification of this risk rating. Despite the loss of shrub and herbaceous matter in the fires it is a transient loss and there will be full recovery of these carbon pools within 10 years. Most trees survived the fire and have fully recovered in the year after. But all loses measured represent less than 5% of the total project carbon stocks. Therefore, based on what was seen with the fires events in 2020 and Wildlife Works' 20 years of experience in this landscape the insignificant risk rating is appropriate.
Findings	The verification team reviewed the narrative provided on fire risk. However, the wildfires that occurred during the monitoring period should not be deemed insignificant from a risk rating perspective. It is unclear how the project calculated the losses to be less than 5%, as it does not appear that monitoring occured based on the monitoring plan (please refer to the item associated with 3.2.15 of the Standard). Please note the 5% threshhold is based on a 10-year period and the fires that occured in 2020 happened over 1 year of a potential 10-year period.
NCR/CL/OFI	CL: Please provide additional evidence to support the current risk rating, or change the risk rating for fire, noting that the threshold is based on a 10-year period.

Round 2 Response from Project Proponent 28 September 2021	We accept the general guidance for this requirement in that we agree that disturbances monitored within the Project crediting period should be evaluated for significance, and if determined to be significant, should be used to inform the risk rating. However, we note that it is inappropriate to extrapolate emissions measured in the current monitoring period to a 10-year period, replacing empirically-measured data with modeled (extrapolated) values. Wildlife Works has been monitoring for disturbances, in accordance with the monitoring plan, for over 10 years. We therefore contend that the empirically measured emissions should be applied to the risk report. Throughout the project crediting period, the sum total of calculated emissions from fires was calculated to be under 5% of the Project's carbon stock. We have additionally observed from our ongoing disturbance monitoring efforts that shrub layers regenerate rapidly, often with increased vigor, after fires. The trees are largely fire-resistant species that are highly resilient to fires, as demonstrated through the limited mortality seen in the monitoring of the burned areas. We disagree with the VVB's contention that "it does not appear that monitoring occurred based on the monitoring plan (please refer to the item associated with 3.2.15 of the Standard)". Section 3.2.15 is to be followed only if a disturbance even is considered a "loss event" as defined in the Program Definitions Document: "In an AFOLU project, any event that results in a loss of more than five percent of previously verified emission reductions and removals due to losses in carbon stocks in pools included in the project boundary that is not planned for in the project description (e.g., harvesting as set out in management plans and described in the project description is not a loss event). Examples include catastrophic events (see definition of catastrophic reversal) as well as human-induced losses such as those caused by poor management, tillage, over-harvesting or encroachment by outside actors (e.g., illegal logging or fuelwood collection);" Because we determined that the disturbances were not loss events, we were not required to follow the process described in Section 3.2.15 of the Standard. We therefore assert that monitoring was conducted in accordance with the monitoring plan and the Standard.
Findings	Pending row 15 above. The resonses for fire plots are confirmed via data checks and the meeting with the project proponent. This item is closed.
NCR/CL/OFI	
Response from Project Proponent 22 October 2021	
Findings	This original Finding was not based on determining if the Monitoring Plan had been followed, only that IF the Monitoring Plan had been followed, then the Project Proponent would have had that data to support the 5% assertion. This item is now closed after review and closure of the fire related item from the VM0009 review (Row 15 above). The resonses for fire plots are confirmed via data checks and the meeting with the project proponent. This item is closed.

VCS Standard VCS Version 4.1 Requirements Document 22 April 2021, v4.1	b) Pest and Disease Outbreaks (PD)
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	VCS Non-Permanence Risk Report Kasigau II_M7_v1
Findings	The audit team was unable to find evidence to support this risk rating.
NCR/CL/OFI	CL: Please provide evidence to support the current risk rating.
Round 1 Response from Project Proponent	Please find the narrative providing the requested evidence provided along with the responses to these findings.
Findings	The verification team reviewed the evidence and sources provided on pest risk and agrees that the risk rating taken is appropriate. Additionally, there was no evidence of pests during the site visit. This item is closed.

VCS Standard VCS Version 4.1 Requirements Document 22 April 2021, v4.1	c) Extreme Weather (W)
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	VCS Non-Permanence Risk Report Kasigau II_M7_v1
Findings	The audit team was unable to find evidence to support this risk rating.
NCR/CL/OFI	CL: Please provide evidence to support the current risk rating.
Round 1 Response from Project Proponent	Please find the narrative providing the requested evidence provided along with the responses to these findings.
Findings	The verification team reviewed the evidence and sources provided on extreme weather risk and agrees that the risk rating taken is appropriate. Additionally, there was no evidence of damage due to extreme weather (other than that of wildfires) during the site visit. This item is closed.

VCS Standard VCS Version 4.1 Requirements Document 22 April 2021, v4.1	d) Geological Risk (G)
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	VCS Non-Permanence Risk Report Kasigau II_M7_v1
Findings	The audit team was unable to find evidence to support this risk rating.
NCR/CL/OFI	CL: Please provide evidence to support the current risk rating.
Round 1 Response from Project Proponent	Please find the narrative providing the requested evidence provided along with the responses to these findings.

Findings	The verification team reviewed the evidence and sources provided on geological risk and agrees that the risk rating taken is appropriate. Additionally, there was no evidence of damage due to geological activity during the site visit. This item is closed.