



CLIMATE  
ACTION  
RESERVE

# **Mexico Forest Protocol**

***Draft for Workgroup Review***  
***Section 8***

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## Abbreviations and Acronyms

CH <sub>4</sub>	Methane
CO <sub>2</sub>	Carbon dioxide
CONAFOR	Comisión Nacional Forestal
CRT	Climate Reserve Tonne
FMP	Forest Management Program
FPC	Forest Project Coordinator
GHG	Greenhouse gas
IFM	Improved Forest Management
IPCC	Intergovernmental Panel on Climate Change
MFP	Mexico Forest Protocol
N <sub>2</sub> O	Nitrous oxide
PIA	Project Implementation Agreement
PR	Project Report
RAN	National Agrarian Registry
REDD+	Reducing emissions from deforestation and forest degradation and the role of conservation, sustainable management of forests and enhancement of forest carbon stocks
Reserve	Climate Action Reserve
SEMARNAT	Secretaria de Medio Ambiente y Recursos Naturales
SSR	Source, sink, and reservoir
UNFCCC	United Nations Framework Convention on Climate Change
VR	Verified removal

## 8 Project Verification

This section provides guidance to Reserve-approved verification bodies for verifying GHG emission removals associated with a planned set of activities to increase forest carbon stocks.

This section supplements the Reserve's Verification Program Manual, which provides verification bodies with the general requirements for a standardized approach for independent and rigorous verification of GHG emission removals. The Verification Program Manual outlines the verification process, requirements for conducting verification, conflict of interest and confidentiality provisions, core verification activities, content of the verification report, and dispute resolution processes. In addition, the Verification Program Manual explains the basic verification principles of ISO 14064-3:2006 which must be adhered to by the verification body.

Mexico Forest Project verification bodies must read and be familiar with the following International Organization for Standardization (ISO) and Reserve documents and reporting tools:

1. Mexico Forest Protocol (this document)
2. Reserve Program Manual
3. Reserve Verification Program Manual
4. Reserve software
5. ISO 14064-3:2006 Principles and Requirements for Verifying GHG Inventories and Projects

Only Reserve-approved Mexico Forest Project verification bodies are eligible to verify Mexico Forest Project reports. To become a recognized Mexico Forest Project verifier, verification bodies must become accredited under ISO 14065 and be accredited under the Mexican Accreditation Body (EMA – Entidad Mexicana de Acreditación) and/or American National Standards Institute (ANSI). Information on the accreditation process can be found on the Reserve website at <http://www.climateactionreserve.org/how/verification/how-to-become-a-verifier/>.

### 8.1 Standard of Verification

The Reserve's standard of verification for Forest Projects is the Mexico Forest Protocol (MFP), the Reserve Program Manual, and the Reserve Verification Program Manual. To verify a landowner's initial Mexico Forest Project Report (PR) and annual monitoring reports, verification bodies apply the verification guidance in the Reserve's Verification Program Manual and this section of the MFP to the requirements and guidance described in Sections 2 through 7 of the MFP.

This section of the protocol provides requirements and guidance for the verification of Forest Projects under the Mexico Forest Protocol and describes the core verification activities and criteria that are necessary for a verification body to provide a reasonable level of assurance that the GHG removals quantified and reported by Forest Owners are materially correct.

Verification bodies will use the criteria in this section to determine if there exists reasonable assurance that the data submitted on behalf of the Forest Owner to the Reserve addresses each requirement in the MFP. Project reporting is deemed accurate and correct if the Forest Project is in compliance with the protocol.

Further information about the Reserve's principles of verification, levels of assurance, and

materiality thresholds can be found in the Reserve's Verification Program Manual on the Reserve's website<sup>1</sup>.

If material issues arise during verification of a participating project, the Forest Owner will need to independently address the issues and required corrective actions. These are described in this section of the protocol and the Reserve Verification Program Manual.<sup>2</sup>

## 8.2 Verification Cycle

All Forest Projects must complete the initial verification and all subsequent verifications within 12 months of the end of the Reporting Period(s) being verified. For required verifications, failure to complete verification within the 12-month time period will result in account activities being suspended until the verification is complete. The project will terminate if the required verification is not completed within 36 months of the end of the Reporting Period(s) being verified. There is no consequence for failure to complete verification activities within 12 months for optional verifications.

Following the initial verification, subsequent verifications may include multiple Reporting Periods, referred to as the "Verification Period." The end date of any Verification Period must correspond to the end date of a Reporting Period.

While Forest Owners may depend on consultants or Project Developers to complete project requirements, responsibility for monitoring reports and verification compliance is assigned to the Forest Owner. It is the Forest Owner's responsibility to ensure that verifications are conducted according to the minimum required schedule specified in Table 8.1. A Verification Report, List of Findings, and Verification Statement must be submitted within 12 months of the end of any Reporting Period(s) being verified.

The Forest Owner is responsible for selecting a single verification body for any given year or set of years. The same verification body may be used up to six consecutive years (one regularly scheduled full verification). Other verification guidance is provided in the Verification Program Manual.

Verification is required at specific intervals to ensure ongoing monitoring of forest carbon stocks, inventory confidence, and compliance with social and environmental safeguards. Optional verifications, known as desk verifications, are at the Forest Owner's discretion and may be conducted between required verifications for crediting and/or to adjust the project's confidence estimate, among other rationale, based on changed management circumstances. Submission of annual monitoring reports to the Reserve is required even if the Forest Owner chooses to forego an optional verification.

Refer to the table below for minimum required full verifications, optional desk verifications, and any exceptions to the minimum requirements.

Projects participating in an aggregate have a less frequent verification schedule. For guidance on verification of projects in an aggregate, see the Reserve Guidelines for Aggregating Forest Projects.

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<sup>1</sup> <http://www.climateactionreserve.org/how/program/program-manual/>

<sup>2</sup> <http://www.climateactionreserve.org/how/program/program-manual/>



**Table 8.1.** Forest Project Verification Schedule

Project Type	Verification Type	Required Timing
All Forest Projects	Initial verification of the first, or first and second Reporting Period(s)	Must be completed within 36 months of the project Start Date
All Forest Projects	All verifications (full verifications, and desk verifications)	Must be completed within 12 months of the end of the Reporting Period(s) being verified
All Forest Projects	Full Verifications	Required to be completed within one year of notifying the Reserve of an avoidable reversal
		Required to be completed within 2 years of notifying the Reserve of an unavoidable reversal
		Required upon adding a new Activity Area
		Required for the verification following the end of every 6 <sup>th</sup> Reporting Period
	Desk Verification	Optional, between required full verification years
All Forest Projects receiving under 4,000 CRTs/year	Full Verifications	Required for the verification following the end of every 12 <sup>th</sup> Reporting Period after a full verification has taken place, or once 48,000 CRTs have been accumulated across the unverified Reporting Periods
	Desk Verification	Optional, between required full verification years.
Any Forest Project not seeking CRTs by the time a full verification is required	Desk Verification	If a forest project opts not to receive additional CRTs during a normal full verification year and has not experienced a reversal, they must undergo a desk verification of the monitoring reports submitted since the last verification. If canopy cover has declined on the project area by more than 5%, then a full verification must be conducted.

### 8.2.1 Initial Verification

All Forest Projects must be initially verified within 36 months of their Start Date. The initial verification must cover the initial Reporting Period and may also include the second Reporting Period. The initial verification must confirm the project's eligibility, compliance with applicable social and environmental safeguards, and that the included Activity Areas' initial inventory and baseline have been established in conformance with the MFP. The verification body must assess and ensure the completeness and accuracy of all required reporting elements for the Project Report (Section 7.1.2), presented in Table 7.1.

While the initial verification must be conducted for the entire Forest Project, Forest Projects with multiple Activity Areas of different activities may have different requirements for the distinct activities.

#### 8.2.1.1 Improved Forest Management, Restoration, and Large Urban Forestry Activity Areas

For IFM, Restoration, and Large Urban Forestry Activity Areas, the initial verification must

include a site visit (Section 8.4). Verifiers must confirm that the methodology for quantifying Activity Area baseline and current carbon stocks was implemented correctly following the guidance in Appendix B and complete sequential sampling (Section 8.4).

#### **8.2.1.2 Reforestation Activity Areas**

For Reforestation Activity Areas, the initial verification must confirm the implementation of the reforestation activity and that the activity commenced after the Activity Area Start Date. Verification of the activity may be conducted through the use of geotagged photos, documented evidence of the purchase or receipt of trees, or through an onsite confirmation by the verification body. If an onsite confirmation is required, the verification body does not need to complete the site visit requirements of Section 8.4, rather the verification body need only confirm the planting of the trees and the estimated date of activity commencement. In addition to confirming the implementation of the activities, the initial verification should confirm eligibility and compliance with the applicable social and environmental safeguards.

#### **8.2.1.3 Small Urban Forestry, Agroforestry, and Silvopastoral Activity Areas**

For Small Urban Forestry, Agroforestry, and Silvopastoral Activity Areas that use the canopy cover inventory methodology, the initial verification does not require a site visit. Verifiers must confirm that the methodology for quantifying Activity Area baseline and current carbon stocks was implemented correctly following the guidance in Appendix C. For Small Urban Forestry, Agroforestry, and Silvopastoral Activity Areas that use the intensive inventory methodology, a site visit is required following the guidance in Section 8.2.1.1.

### **8.2.2 Full Verification**

A full verification involves review of the Forest Project's eligibility, quantification, and adherence to environmental and social safeguards (if applicable). After a Forest Project's initial verification, subsequent full verifications must assess and ensure accuracy in measurement and monitoring techniques and record keeping practices.

Requirements for the full verifications vary by activity (i.e. IFM, Reforestation, Small and Large Urban Forestry etc.). While full verifications must be conducted for the entire Forest Project, Forest Projects with multiple Activity Areas of different activities may have different requirements for the distinct activities.

Forest Projects not in an aggregate must undergo a full verification every six Reporting Periods or in the event of adding a new Activity Area. See Table 8.1 for other exceptions. Forest Projects participating in an aggregate have a different verification schedule; see the Reserve Guidelines for Aggregating Forest Projects.

#### **8.2.2.1 Improved Forest Management, Restoration, and Large Urban Forestry Activity Areas**

For IFM, Restoration, and Large Urban Forestry Activity Areas, a site visit is required as part of all full verifications (Section 8.4).

During verifications with site visits the Forest Owner, including members of a participating community or ejido, may support the verification process by assisting in the monitoring activities to the extent that the verifier feels confident in the results of the verification process.

### 8.2.2.2 Reforestation Activity Areas

For Reforestation Activity Areas, a site visit is required as part of all full verifications. Reforestation activities may defer the second full verification indefinitely beyond the end of the sixth Reporting Period at the discretion of the Project Developer. If deferred, the second verification must include a site visit and the verification body must confirm the Activity Area boundaries.

### 8.2.2.3 Small Urban Forestry, Agroforestry, and Silvopastoral Activity Areas

For Small Urban Forestry, Agroforestry, and Silvopastoral Activity Areas that use the canopy cover inventory methodology, site visits are not a required component of full verifications. Full verifications involve review of the Activity Area's eligibility, quantification, and adherence to environmental and social safeguards (if applicable). For Small Urban Forestry, Agroforestry, and Silvopastoral Activity Areas that use the intensive inventory methodology, a site visit is required following the guidance in Section 8.2.2.1.

### 8.2.3 Desk Verifications

For all Activity Areas, for Reporting Periods in between required full verifications, project verification activities may consist of a desk verification. Desk verifications are considered complete verifications, in that the verification body must review the data in the annual monitoring reports to check calculations and information for reasonability, accuracy, and completeness.

In order for reported data through a desk verification to be considered acceptable, the forest carbon change must be within acceptable tolerance bounds for each Activity Area. Forest carbon change is estimated based on the calculation in Equation 8.1. The purpose of the equation is to estimate whether the forest carbon change from one Reporting Period to the succeeding Reporting Period is within an acceptable tolerance range that will enable crediting in the absence of a full verification. The tolerance bound is based on a range of expected carbon flux, given forest growth and harvest/disturbance and reasonable assurances that there are no errors in transcription in the Activity Area's CMW.

**Equation 8.1.** Forest Carbon Change Estimate

<b>Forest Carbon Change</b> $\%_{y,y-1} = ((OS_y - OS_{y-1})/OS_{y-1}) \times 100$		
<i>Where,</i>		<u>Units</u>
y	= Current Reporting Period	
y-1	= Previous Reporting Period	
OS	= Actual onsite carbon stocks in the Activity Area as reported for Reporting Period y, y - 1	tCO <sub>2</sub> e

In order for reported data through a desk verification to be considered acceptable, the forest carbon change must be positive and be within an 8% increase from the previous year in terms of CO<sub>2</sub>e. Activity Areas that are determined to be within tolerance bounds may under a desk verification for the given Reporting Period. Activity Areas that are not within tolerance bounds will be ineligible for crediting until all outstanding issues are resolved. Alternatively, the Project Developer can request a full verification from an approved verifier to justify the reported information.

### 8.3 Project Verification Activities

Required verification activities for Forest Projects will depend on whether the verification body is conducting an initial verification for registration on the Reserve, a minimum required full verification, or an optional annual verification involving a desk verification. The following sections contain guidance for all of these verification activities.

#### 8.3.1 Emission Sources, Sinks, and Reservoirs

For all verification activities, verification bodies review a project's reported sources, sinks, and reservoirs to ensure that all are identified properly and to confirm their completeness. Table 4.1 in Section 4 provides comprehensive lists of all GHG sources, sinks, and reservoirs that must be included in the quantification and reporting of GHG removals.

#### 8.3.2 Project Area Definition

Verification bodies are required to review the geographic boundaries defining the Project Area and Activity Areas and their compliance with the requirements outlined in Section 2.2 and 2.3.

Section of MFP	Verification Items	Required at	Material to Review	Level of Professional Judgment and Verification Review Guidelines
2.2	a. The Project Area has been presented according to requirements in Section 2.2.1 of the MFP.	Initial Verification	Maps, displaying Project Area that includes towns, roads, and major watercourses, and tenure documents demonstrating total hectares.	Low  Verification is complete if maps, displaying towns, roads, and major watercourses, have been prepared, are legible, and appear to be an accurate depiction of the Project Area and the Project Area hectares correspond with land tenure documents.
	b. Activity Areas are clearly defined.	1. Initial Verification 2. Full verification when new Activity Areas are added	Maps display Activity Areas. Inventory sample points should be distributed within Activity Areas.	Low  Verification is complete if the Activity Areas within the Project Area have been completed and appear to accurately depict the Activity Areas in the Project Area.
	c. Proof that a description, shapefile, and maps of the geographic boundaries defining the Project Area and Activity Areas are on file at the Reserve.	1. Initial Verification 2. Full verification when new Activity Areas are added	KML files have been uploaded to the project files and are publicly available.	None  Verification is complete if legible maps of the Project Area and Activity Areas have been uploaded to the Reserve's site and are publicly available.

Section of MFP	Verification Items	Required at	Material to Review	Level of Professional Judgment and Verification Review Guidelines
2.3	2. Project Activities	Initial Verification	The PR states the defined activities that will lead to increased carbon stocks over time and not avoided emissions.	Very Low  Verification is complete if the PR states the defined activities that the project will implement that will increase carbon stocks over time.

### 8.3.3 Eligibility Criteria and Participation Requirements

Verification bodies are required to affirm the project's eligibility according to the rules in Section 3.

Section of MFP	Verification Items	Required at	Material to Review	Level of Professional Judgment and Verification Review Guidelines
3.1	1. Project Location	Initial Verification	Map that shows that the project is located in Mexico	None  Verification is complete if legible maps of the Project Area and Activity Areas have been uploaded to the Reserve's site and are publicly available.
3.3	2. Forest Owner Type	Initial Verification	Land tenure documentation as defined in Section 3.7	None  Verification is complete if the verifiers review the land tenure status per requirements in Section 3.7 of the protocol and confirms the Forest Owner is an individual or a collective legal person and that it is not a Federal public agency.
3.6	3. Aggregation	All Verifications	Aggregation documentation (if any)	None  Verifiers must identify if a project is part of an aggregation and if so refer to the MFP Aggregation Guidance for the verification schedule requirements.

Section of MFP	Verification Items	Required at	Material to Review	Level of Professional Judgment and Verification Review Guidelines
3.7	4. Land Tenure Documentation	1. Initial Verification 2. Full Verification	The verification body must conduct a review to confirm ownership and claims to GHG removals that have occurred over the verification period.	None  Verification is complete if: <ul style="list-style-type: none"> <li>▪ verifier receives proof of ownership per requirements in 3.7 of the protocol.</li> <li>▪ Verifier confirms there have been no changes to land ownership.</li> </ul>
3.7.1	5. Attestation of Title	All Verifications	Proof that a signed Attestation of Title is on file at the Reserve for the dates of the verification period.	None  Verification is complete if: a current Attestation of Title is filed with the Reserve. Reserve personnel will provide confirmation.
3.8	6. Conflicts	All Verifications	For ejidos and communities, document emitted by the Agrarian Attorney (Procuraduria Agraria) that states that there are no agrarian conflicts within the Activity Areas. For private and public landowners, proof that a signed Attestation of No Conflicts is on file at the Reserve.	None  Verification is complete if: verifier confirms that the document emitted by the Agrarian Attorney or the Attestation of No Conflicts has been uploaded to the Reserve site and that Activity Areas are free of substantial conflicts or disputes with regards to ownership.
3.9	7. Regulatory Compliance	All Verifications	Proof that a signed Attestation of Regulatory Compliance form is on file with the Reserve for the Reporting Period.	Very Low  Verification is complete if: <ul style="list-style-type: none"> <li>▪ a current Attestation of Regulatory Compliance form is on file with the Reserve.</li> <li>▪ verifier has confirmed through communications with state CONAFOR and/or SEMARNAT personnel that the claim on the attestation is correct.</li> </ul> verifier shall consult with Reserve personnel to determine the period of time the project was not in regulatory compliance and the effect the violation will have on project crediting.

Section of MFP	Verification Items	Required at	Material to Review	Level of Professional Judgment and Verification Review Guidelines
3.12	8. Project Start Date	Initial Verification	Official approval of the project by the Forest Owner or project submittal to the Reserve.	Low to Moderate  Verification is complete when: Verifier is able to confirm the Project Start Date as defined in Section 3.12 of the MFP
3.13.1	9. Legal Requirement Test	All Verifications	1. Any laws, statutes, rules, regulations, or ordinances from the federal to local level that may indicate whether project activities, including carbon stocking, are legally required at the time of the project start date.  2. Any other binding requirements that may affect carbon stocks, e.g. trusts.  Signed Attestation of Voluntary Implementation	Very Low  Verification is complete if: <ul style="list-style-type: none"> <li>▪ all laws, statutes, rules, regulations, and legal requirements affecting carbon stocking within the Activity Areas are documented and justification is provided indicating the impact of the legal requirements on carbon sequestration.</li> </ul> a current Attestation of Voluntary Implementation form is on file with the Reserve. Credits cannot be issued for sequestration that is required by law.
3.13.2	10. Performance Standard Test	1. Initial Verification 2. Full verification when new Activity Areas are added	3. Standardized analysis of risk to forest cover loss	Very Low  Verification is complete if: review and investigation of the analysis demonstrates that the analysis was conducted correctly, and the Forest Project and all included Activity Areas meet requirements defined in the protocol. Where uncertainty persists, the Reserve shall be consulted for a final decision.
3.14	11. Project Crediting Period	Initial Verification	Project Report	Low to Moderate  Verification is complete when: Verifier is able to confirm the Project Crediting Period as defined in Section 3.14 of the MFP

### 8.3.4 Project Social Safeguards

Verification bodies are required to review the Forest Owner's compliance with the Social Safeguards described in Section 3.10 and 7.2. The Social Safeguards must be checked for all ejidal and communal projects.

Section of MFP	Verification Items	Required at	Material to Review	Level of Professional Judgment and Verification Review Guidelines
3.10, 7.2	1. SS1 Forest Carbon Project Concepts	Initial Verification	<ol style="list-style-type: none"> <li>1. Agenda for assembly where presentation was made.</li> <li>2. A list of the names of all attendees, and, if available, their contact information.</li> <li>3. Assembly Act, including any follow up questions and comments.</li> <li>4. PowerPoint, if available, or summary of points reviewed</li> </ol>	
3.10, 7.2	2. SS2 Anticipated Costs	Initial Verification	<ol style="list-style-type: none"> <li>1. Assembly Act that indicates that costs were discussed during the meeting(s) and includes any follow up questions and comments.</li> <li>2. Agenda for the assembly where the presentation was made.</li> <li>3. A list of the names of all attendees, and, if available, their contact information.</li> <li>4. PowerPoint, if available, or summary of points reviewed</li> </ol>	<p>Low</p> <p>Verification is complete if:</p> <ul style="list-style-type: none"> <li>▪ the Assembly Act has been archived following a community assembly and included in the PR.</li> <li>▪ the Assembly Act and PowerPoint (or summary of points reviewed) indicate costs and benefits were discussed at a community assembly.</li> <li>▪ an agenda for the assembly has been included in the PR.</li> <li>▪ a list of names of attendees and, if available, their contact information (verifier may interview attendees) has been included in the PR.</li> </ul>
3.10, 7.2	3. SS3 Anticipated Benefits	Initial Verification	<ol style="list-style-type: none"> <li>1. Assembly Act that indicates that benefits were discussed during the assembly(ies) and includes any follow up questions and comments.</li> <li>2. Agenda for the assembly where the presentation was made.</li> <li>3. A list of the names of all attendees, and, if available, their contact information.</li> <li>4. PowerPoint, if available, or summary of points reviewed</li> </ol>	



Section of MFP	Verification Items	Required at	Material to Review	Level of Professional Judgment and Verification Review Guidelines
3.10, 7.2	4. SS4 Project Approval	Initial Verification	<ol style="list-style-type: none"> <li>1. Assembly Act that includes a copy of the results of the vote of the community members and any follow up questions and comments.</li> <li>2. Agenda for the assembly where the presentation was made.</li> <li>3. A list of the names of all attendees, and, if available, their contact information.</li> </ol>	<p>Low</p> <p>Verification is complete if:</p> <ul style="list-style-type: none"> <li>▪ a copy of the voting results is included in the PR.</li> <li>▪ an agenda for the assembly is archived and available for review.</li> <li>▪ a list of attendees is included in the PR (verifier may interview attendees as part of the verification).</li> <li>▪ Assembly Act is archived and available for review.</li> </ul>
3.10, 7.2	5. SS5 Aggregate Approval	1. Full verification required after entering or exiting an aggregate	<ol style="list-style-type: none"> <li>2. Assembly Act that includes a copy of the results of the vote of the community members and any follow up questions and comments.</li> <li>3. Agenda for the assembly where the presentation was made.</li> <li>4. A list of the names of all attendees, and, if available, their contact information.</li> <li>5. Contract between Forest Owner and aggregate.</li> <li>6. Aggregate Entry or Exit form.</li> </ol>	<p>Low</p> <p>Verification is complete if:</p> <ul style="list-style-type: none"> <li>▪ a copy of the voting results is archived and available for review.</li> <li>▪ an agenda for the assembly is archived and available for review.</li> <li>▪ a list of attendees is archived and available for review (verifier may interview attendees as part of the verification).</li> <li>▪ Assembly Act is archived and available for review.</li> <li>▪ Copy of contract between Forest Owner and Aggregate is on file with the Reserve.</li> <li>▪ Aggregate Entry or Exit form is properly filled out and on file with the Reserve.</li> </ul>
3.10, 7.2	6. SS6 Proper Notification	All Verifications	<ol style="list-style-type: none"> <li>1. A description of how notices of assemblies took place in order to include as many people as possible.</li> </ol>	<p>Low</p> <p>Verification is complete if the Project Report includes a description of assembly notices indicating a high level of effort to communicate with the community regarding the assembly in which the project was discussed and voted on.</p>
3.10, 7.2	7. SS7 Participation	All Verifications	<ol style="list-style-type: none"> <li>1. Copies of sign-in sheets that are attached to the assembly agenda.</li> <li>2. Assembly Act that summarizes</li> </ol>	<p>Very low</p> <p>Verification is complete if :</p> <ul style="list-style-type: none"> <li>▪ copies of the sign-in sheets are included in the PR.</li> <li>▪ summary notes of any</li> </ul>

Section of MFP	Verification Items	Required at	Material to Review	Level of Professional Judgment and Verification Review Guidelines
			community comments.	<p>comments raised during the assembly(ies) in which the project was discussed are included in the PR.</p> <p>Verifier may interview community members present at the assembly(ies) to determine if notes are consistent with community members testimonies.</p>
3.10, 7.2	8. SS8 Meeting Documentation	All Verifications	<ol style="list-style-type: none"> <li>1. Assembly Act, accompanied with a description of how and when the Assembly Act was made available to community members.</li> </ol>	<p>Very low</p> <p>Verification is complete if a description of how and when the Assembly Act was made available to the community members is included in the PR.</p> <p>Verifier may interview community members present at the assembly(ies) to determine if notes are consistent with community members testimonies.</p>
3.10, 7.2	9. SS9 Identification of a Project Coordinator	<ol style="list-style-type: none"> <li>1. Initial Verification</li> <li>2. In the event of a change in Project Coordinator</li> </ol>	<ol style="list-style-type: none"> <li>1. The description of the nomination and election/selection process included in the PR.</li> <li>2. Assembly Act that describes how the processes were reviewed in a public assembly and approved.</li> </ol>	<p>Low</p> <p>Verification is complete if:</p> <ul style="list-style-type: none"> <li>▪ a description of the nomination and election/selection process is included in the PR.</li> <li>▪ Assembly Act included in the PR indicates that the Project Coordinator was approved in a public assembly.</li> </ul> <p>Verifier may interview community members present at the meeting(s) to determine if notes are consistent with community members testimonies.</p>
3.10, 7.2	10. SS10 Term of a Project Coordinator	<ol style="list-style-type: none"> <li>1. Initial Verification</li> <li>2. In the event of a change in Project Coordinator</li> </ol>	<ol style="list-style-type: none"> <li>1. A description of the term of Project Coordinator included in the PR.</li> <li>2. The process for renewing the term of Project Coordinator as addressed in the PR.</li> <li>3. Assembly Act that describes how the terms were discussed in a public</li> </ol>	<p>Low</p> <p>Verification is complete if:</p> <ul style="list-style-type: none"> <li>▪ a description of the term of the Project Coordinator is included in the PR.</li> <li>▪ the process of renewing the term of the Project Coordinator is addressed in the PR.</li> <li>▪ Assembly Act included in the PR indicates that the term of the Project Coordinator was discussed and approved in a</li> </ul>

Section of MFP	Verification Items	Required at	Material to Review	Level of Professional Judgment and Verification Review Guidelines
			assembly and approved.	public meeting.  Verifier may interview community members present at the meeting(s) to determine if notes are consistent with community members testimonies.
3.10, 7.2	11.SS11 Replacing the Project Coordinator	<ol style="list-style-type: none"> <li>1. Initial Verification</li> <li>2. In the event of a change in Project Coordinator</li> </ol>	<ol style="list-style-type: none"> <li>1. The process for how the Project Coordinator will be replaced included in the PR.</li> <li>2. Assembly Act that describes how the terms were discussed in a public assembly and approved.</li> </ol>	Low  Verification is complete if: <ul style="list-style-type: none"> <li>the PR includes a description of the public process used to fill the role of the Project Coordinator.</li> <li>Assembly Act demonstrates that the public process described was fully implemented.</li> </ul>

### 8.3.5 Project Environmental Safeguards

The verification body must evaluate the project against the environmental safeguards presented in Section 3.11. The environmental safeguards are established by activity (i.e. IFM, Restoration, Reforestation etc.). Forest projects that do not initially meet these criteria but can demonstrate progress towards meeting these criteria within the required timelines are eligible to register and maintain that registration with the Reserve.

Section of MFP	Verification Items	Applicable Activities	Required at	Material to Review	Level of Professional Judgment and Verification Review Guidelines
3.11, 7.3	1. Environmental Safeguard 1: Maintenance of forest carbon stocks	All	All Verifications	Carbon Monitoring Worksheet (CMW) must show maintenance or increase of Standing Live and Dead carbon stocks in Activity Areas as determined by a running 10-year average of carbon stocks within the Activity Areas.	None  Verification is complete when verifier makes observation with CMW that annual monitoring is consistent with requirement. Verification cannot be completed if project does not meet this requirement prior to consultation from the Reserve. This condition is not evoked until the project has 10-years' worth of monitoring data.
3.11, 7.3	2. Environmental Safeguard 2: Native Species	IFM, Restoration, Reforestation	<ol style="list-style-type: none"> <li>1. Initial Verification</li> <li>2. Full Verifications</li> </ol>	Project carbon stock inventories and site visit observation must demonstrate progress toward a goal of 95% native species from CALC BOSK.	None  Verification is complete when data is queried within CALC BOSK and the project indicates that it is in compliance with the native species requirement.
		Large Urban Forest	1. Initial Verification	Project carbon stock inventories must	Verifiers must confirm that the correct species are

Section of MFP	Verification Items	Applicable Activities	Required at	Material to Review	Level of Professional Judgment and Verification Review Guidelines
			2. Full Verifications	demonstrate that the percent of native species does not decrease throughout the Project Life.	identified as native.  If the application indicates that the project is not in compliance with this requirement, verifier shall notify the Reserve.
3.11, 7.3	3. Environmental Safeguard 3: Compositional Diversity of Native Species	IFM, Restoration, Reforestation	1. Initial Verification 2. Full Verifications	Project carbon stock inventories and site visit observations must demonstrate continuous progress toward a compositional diversity of native species from CALCBOSK.	None  Verification is complete when data is queried within CALCBOSK and the project indicates that it is in compliance with the native species requirement.
		Large Urban Forest	1. Initial Verification 2. Full Verifications	Project carbon stock inventories must demonstrate that if a single species comprises more than the proportion indicated in Table 3.2 of the MFP, the proportion of the dominant species does not increase throughout the Project Life.	If the application indicates that the project is not in compliance with this requirement, verifier shall notify the Reserve.
3.11, 7.3	4. Environmental Safeguard 4: Maintenance of forest land cover throughout the Project Area	IFM, Restoration, Reforestation	1. Initial Verification 2. Full Verifications	Monitoring Report for Maintenance of Forest Carbon Stocks in the Project Area	None  Verification is complete when: <ul style="list-style-type: none"> <li>verifier conducts an analysis of i-tree points and confirms data attributes are appropriate. Verification proceeds on a 10%/1% basis (random selection of 10% of the points and must be within 99% agreement). If verification is not satisfied with initial selection of 10%, an additional new group of 10% points is selected and the cumulative values are assessed. This is repeated until the analysis is satisfied. The benefit of the doubt should go to the Forest Owner on point attribution.</li> </ul> verifier confirms that the Monitoring Report for

Section of MFP	Verification Items	Applicable Activities	Required at	Material to Review	Level of Professional Judgment and Verification Review Guidelines
					Maintenance of Forest Land cover in the Project Area was submitted and conducted accurately.
3.11, 7.3	5. Environmental Safeguard 5: Sustainable Harvesting Practices	IFM	1. Initial Verification 2. Full Verifications	Site visit observations must demonstrate that the project complies with the requirements of the Environmental Safeguard.	None  Verification is complete when: <ul style="list-style-type: none"> <li>the verifier confirms that where harvest occurs within the Activity Areas in a contiguous area larger than 5 hectares, a tree, or group of trees, representative of the age cohort that was harvested, is no further than 100 meters from other trees, either within the harvest area or outside of the harvested area.</li> <li>The verifier confirms that the project meets one of the exceptions to this requirement, related to salvaged trees, safety, ecological, or other rationale.</li> </ul>
3.11, 7.3	6. Environmental Safeguard 6: Maintenance of Natural Land Cover	Reforestation	Initial Verification	Project Report and site visit observations must demonstrate that the project complies with the requirements of the Environmental Safeguard.	None  Verification is complete when the Project Report and site visit observations indicate that the project is in compliance with the Environmental Safeguard.  If the Project Report or site visit observations indicate that the project is not in compliance with this requirement, verifier shall notify the Reserve.
3.11, 7.3	7. Environmental Safeguard 7: Soil disturbance from site preparation for tree planting	All	All Verifications	Monitoring Reports and site visit observations must demonstrate that the project complies with the requirements of the Environmental Safeguard.	None  Verification is complete when the verifier confirms that no deep ripping occurred or that the area affected by deep ripping, as reported in the Monitoring Report and observed

Section of MFP	Verification Items	Applicable Activities	Required at	Material to Review	Level of Professional Judgment and Verification Review Guidelines
					<p>during a site visit, was less than 1% of the Activity Area where deep ripping was performed. If record of ripper tine width is not available, verifier is to assume a tine width of 0.2 meter.</p> <p>If the Monitoring Report or site visit observations indicate that the project is not in compliance with this requirement, verifier shall notify the Reserve.</p>

### 8.3.6 Quantifying Net GHG Removals and CRTs

Verification bodies are required to confirm that the Project Developer has quantified the net GHG removals and CRTs for each Activity Area according to the requirements in the MFP. The guidance is separated by quantification step.

#### 8.3.6.1 Calculating the Activity Area Baseline

Verification bodies are required to confirm that the Project Developer has developed a baseline for each Activity Area according to the requirements in Section 5.2. The guidance is separated by activity.

##### 8.3.6.1.1 Improved Forest Management, Restoration, Reforestation, and Large Urban Forestry Activity Areas

Section of MFP	Verification Items	Required at	Material to Review	Level of Professional Judgment and Verification Review Guidelines
5.1, Appendix B	1. Baseline Carbon Stocks	<ol style="list-style-type: none"> <li>1. Initial Verification</li> <li>2. Full verification when new Activity Areas are added</li> </ol>	1. CALCBOSK	<p>Moderate</p> <p>Verification is complete if: a review of the analysis shows they properly employed calculations from CALCBOSK and the inventory estimate calculated on the verifier's CALCBOSK is equal to the inventory estimate provided by the Project Developer.</p>

##### 8.3.6.1.2 Small Urban Forestry, Agroforestry, and Silvopastoral Activity Areas

For Small Urban Forestry, Agroforestry, and Silvopastoral Activity Areas that use the canopy cover inventory methodology, follow the below guidance; for Activity Areas that use the intensive inventory methodology, follow the guidance in Section 8.3.6.1.1.

Section of MFP	Verification Items	Required at	Material to Review	Level of Professional Judgment and Verification Review Guidelines
5.1, Appendix C	1. Baseline Carbon Stocks	<ol style="list-style-type: none"> <li>1. Initial Verification</li> <li>2. Full verification when new Activity Areas are added</li> </ol>	<ol style="list-style-type: none"> <li>1. Determination of the activity and Assessment Area</li> <li>2. Selection of default ratio estimator</li> <li>3. Estimate of canopy cover</li> <li>4. Calculation of CO<sub>2</sub>e</li> </ol>	<p>Moderate</p> <p>Verification is complete if:</p> <ul style="list-style-type: none"> <li>▪ a review of the calculation confirms that the methodology for quantifying tree canopy area specified in Appendix C was implemented correctly.</li> <li>▪ Confirmation that the remote sensing image the Project Developer used to generate their estimate is dated within 12 months the Activity Area Start Date</li> <li>▪ The verifier must independently calculate the canopy area for each Activity Area using a randomized or systematic application of points used by the Project Developer. The points must be overlaid on the remote sensing image the Project Developer used to generate their estimate/measurement of canopy area. The verifier shall determine if each point 'hits' or 'misses' a tree crown. The verifier shall sample enough plots to arrive at a determination of canopy area with +/- 10% at 90% confidence interval. The percentage canopy area determined by the verifier must be within 10% of the estimate provided by the Project Developer.</li> </ul> <p>The verifier may repeat their effort if the Project Developer is not in conformance with the verifier. Failure to find conformance after three efforts results in failure of the ability to verify the reported canopy area. The Project Developer must resample/re-measure the canopy area prior to renewing verification activities.</p> <p>The i-Tree Canopy tool may be used to perform the</p>

Section of MFP	Verification Items	Required at	Material to Review	Level of Professional Judgment and Verification Review Guidelines
				analysis.

**8.3.6.2 Quantifying the Activity Area Actual Onsite Carbon Stocks**

Verification bodies are required to review the Forest Project’s carbon stock estimates as described in Section 5.1. The guidance is separated by activity.

**8.3.6.2.1 Improved Forest Management, Restoration, Reforestation, and Large Urban Forestry Activity Areas**

Section of MFP	Verification Items	Required at	Material to Review	Level of Professional Judgment and Verification Review Guidelines
5.3, Appendix B	1. Estimates of Actual Onsite Carbon Stocks	1. Initial Verification 2. Full Verifications	1. The inventory of the Activity Area’s carbon stocks in required and optional pools.  2. CALCBOSK	Low  The verifier must copy the inventory data into a verification database (CALCBOSK; provided by the Reserve) prior to the tests described in this section.  Verification is complete if: <ul style="list-style-type: none"> <li>▪ the review of the plot layout and plot selection (for sampling) was conducted per Appendix B.</li> <li>▪ plot protocols (stated in Appendix B) were adhered to in field. Verifiers should confirm that plot dates were accurately entered.</li> <li>▪ verifier is satisfied with evidence that the reported harvested volume is accurate.</li> <li>▪ the error checks on the CALCBOSK application reveal no unexplained issues.</li> <li>▪ the inventory estimate calculated on CALCBOSK is equal to the inventory estimate provided by the Project Developer.</li> <li>▪ sequential sampling is</li> </ul>



Section of MFP	Verification Items	Required at	Material to Review	Level of Professional Judgment and Verification Review Guidelines
				<p>conducted with satisfactory findings as described in Section 8.4.</p>
		<p>3. Desk Verification</p>	<p>Evidence that reported onsite carbon stocks are within expected bounds given reported harvest, growth, and disturbance effects since the prior Reporting Period.</p>	<p>Moderate</p> <p>Verification is complete when:</p> <ul style="list-style-type: none"> <li>▪ the estimates of forest carbon change, or the actual onsite carbon stocks relative to the previous year's onsite carbon stocks, are within acceptable tolerance bounds that reflects growth, harvest and natural disturbances from the previous year.</li> </ul> <p>Forest carbon change is calculated in Equation 8.1; for reported data to be considered acceptable, the forest carbon change must be positive and be within an 8% increase from the previous year in terms of CO<sub>2</sub>e</p> <ul style="list-style-type: none"> <li>▪ verifier is satisfied with evidence that the reported harvested volume is accurate.</li> <li>▪ the error checks on the CALC BOSK application reveal no unexplained issues.</li> <li>▪ the inventory estimate calculated on CALC BOSK is equal to the inventory estimate provided by the Project Developer.</li> <li>▪ verifier is satisfied with evidence that the volume of carbon stocks lost through natural disturbance, if any, is reasonably accurate.             <ul style="list-style-type: none"> <li>○ A high level of proof exists if the plots existing in the disturbed area have been completely re-measured prior to the end of the Reporting Period.</li> <li>○ A low level of proof exists if other approaches are used</li> </ul> </li> </ul>

Section of MFP	Verification Items	Required at	Material to Review	Level of Professional Judgment and Verification Review Guidelines
				that may estimate the area affected multiplied by the average carbon stocks within the Activity Area. Such approaches would require more verification scrutiny.

### 8.3.6.2.2 Small Urban Forestry, Agroforestry, and Silvopastoral Activity Areas

For Small Urban Forestry, Agroforestry, and Silvopastoral Activity Areas that use the canopy cover inventory methodology, follow the below guidance; for Activity Areas that use the intensive inventory methodology, follow the guidance in Section 8.3.6.2.1.

Section of MFP	Verification Items	Required at	Material to Review	Level of Professional Judgment and Verification Review Guidelines
5.1, Appendix C	1. Estimates of Actual Onsite Carbon Stocks	All Verifications	<ol style="list-style-type: none"> <li>1. Estimate of canopy cover</li> <li>2. Calculation of CO<sub>2</sub>e</li> </ol>	<p>Moderate</p> <p>Verification is complete if:</p> <ul style="list-style-type: none"> <li>▪ a review of the calculation confirms that the methodology for quantifying tree canopy area specified in Appendix C was implemented correctly.</li> <li>▪ Confirmation that the remote sensing image the Project Developer used to generate their estimate is dated within 12 months of the end of the Reporting Period</li> <li>▪ The verifier must independently calculate the canopy area for each Activity Area using a randomized or systematic application of points used by the Project Developer. The points must be overlaid on the remote sensing image the Project Developer used to generate their estimate of canopy area. The verifier shall determine if each point 'hits' or 'misses' a tree crown. The verifier shall sample enough plots to arrive at a determination of canopy area with +/- 10% at 90% confidence interval. The percentage canopy area determined by the verifier must be within 10%</li> </ul>

Section of MFP	Verification Items	Required at	Material to Review	Level of Professional Judgment and Verification Review Guidelines
				<p>of the estimate provided by the Project Developer.</p> <p>The verifier may repeat their effort if the Project Developer is not in conformance with the verifier. Failure to find conformance after three efforts results in failure of the ability to verify the reported canopy area. The Project Developer must resample/re-measure the canopy area prior to renewing verification activities.</p> <p>The i-Tree Canopy tool may be used to perform the analysis.</p>

**8.3.6.3 Quantifying the Activity Area Primary Effect**

For all Activity Areas, verification bodies are required to review the Forest Project’s primary effect as described in Section 5.3.

Section of MFP	Verification Items	Required at	Materials to Review	Level of Professional Judgment and Verification Review Guidelines
6	1. Quantification of Primary Effect	All Verifications	1. CMW	<p>Very Low</p> <p>Verification is complete if:</p> <ul style="list-style-type: none"> <li>▪ verifier confirms Project Developer used the Reserve’s Carbon Monitoring Worksheet (CMW).</li> <li>▪ inputted data are current and consistent with the inventory data calculated in CALCBOSK or following the canopy cover inventory methodology.</li> <li>▪ verifier is satisfied with the mathematical calculations.</li> </ul> <p>This may require the verifier to download the calculation worksheet from the Reserve’s website and input project data to ensure the calculation worksheet has not been tampered with.</p>

### 8.3.6.4 Quantifying the Activity Area Secondary Effect

Verification bodies are required to review the Forest Project's secondary effect as described in Section 5.4. The secondary effects guidance is divided by activity.

#### 8.3.6.4.1 Improved Forest Management Activity Areas

Section of MFP	Verification Items	Required at	Materials to Review	Level of Professional Judgment and Verification Review Guidelines
5.5.3	1. Quantification of Secondary Effects	All Verifications	<ol style="list-style-type: none"> <li>The project's Secondary Effects calculations must be checked for completeness and accuracy.</li> <li>Record of average volume of timber (historic and current) provided to SEMARNAT.</li> </ol>	<p>Very Low</p> <p>Verification is complete if:</p> <ul style="list-style-type: none"> <li>verifier confirms Forest Owner used the Reserve's CMW and the Reserve's Secondary Effects calculation tool.</li> <li>the input data are current and consistent with the leakage risk factor calculated using the methodology from Section 5.4.2.</li> </ul> <p>verifier is satisfied with the mathematical calculations.</p>

#### 8.3.6.4.2 Reforestation Activity Areas only

Section of MFP	Verification Items	Required at	Materials to Review	Level of Professional Judgment and Verification Review Guidelines
5.5.1	1. Quantification of Secondary Effects	Initial Verification	The project's Secondary Effects calculations must be checked for completeness and accuracy.	<p>Very Low</p> <p>Verification is complete if:</p> <ul style="list-style-type: none"> <li>verifier confirms site preparation intensity indicated by Forest Owner is accurate</li> <li>verifier confirms Forest Owner used the Reserve's CMW.</li> <li>the input data is accurate</li> <li>verifier is satisfied with the mathematical calculations.</li> </ul>

### 8.3.6.4.3 Reforestation, Restoration, Agroforestry, and Silvopastoral Activity Areas

Section of MFP	Verification Items	Required at	Materials to Review	Level of Professional Judgment and Verification Review Guidelines
5.5.2	1. Quantification of Secondary Effects	All Verifications	The project's Secondary Effects calculations must be checked for completeness and accuracy.	<p>Very Low</p> <p>Verification is complete if:</p> <ul style="list-style-type: none"> <li>▪ verifier confirms Forest Owner used the Reserve's CMW.</li> <li>▪ the input data are current and consistent with the leakage risk factor calculated using Figure 5.1 from Section 5.4.1.</li> <li>▪ verifier is satisfied with the mathematical calculations.</li> </ul>

### 8.3.6.5 Calculating total CRTs to be issued

For all Activity Areas, verification bodies are required to review the Forest Project's calculation of total CRTs to be issued as described in Section 5.5.

Section of MFP	Verification Items	Required at	Materials to Review	Level of Professional Judgment and Verification Review Guidelines
5.6.1	1. Tonne-Year Accounting and Credit Issuance	All Verifications	<ol style="list-style-type: none"> <li>1. PIA (if applicable)</li> <li>2. CMW</li> <li>3. Project Report</li> </ol>	<p>Low</p> <p>Verification is complete if:</p> <ul style="list-style-type: none"> <li>▪ verifier affirms status (including length) of PIA with the Reserve coincides with the reported contract length in the Project Report and used in the calculation of credits using Equation 5.5 of the MFP and in the CMW.</li> <li>▪ verifier affirms that an executed PIA (if applicable) is on file with the Reserve.</li> <li>▪ verifier affirms that calculations in the CMW of credits issued by Reporting Period are correct. Verifier should ensure each vintage (year in which removal enhancements occurred) is correctly calculated.</li> </ul>

### 8.3.7 Permanence

Verification bodies are required to review the Forest Project's compliance with the permanence requirements described in Section 6.

Section of MFP	Verification Items	Required at	Materials to Review	Level of Professional Judgment and Verification Review Guidelines
6.2	1. Reversal determination	All Verifications	If a reversal has occurred, the verification body must check the type of reversal (avoidable or	<p>Low to Moderate</p> <p>Verification is complete when:</p> <ul style="list-style-type: none"> <li>▪ verifier confirms the source of</li> </ul>

Section of MFP	Verification Items	Required at	Materials to Review	Level of Professional Judgment and Verification Review Guidelines
			unavoidable), the extent of the reversal, and the compensation calculations.	the reversal is avoidable or unavoidable. If the reversal is avoidable the verifier must contact the Reserve for further action.
6.2	2. Reversal Risk Rating	All Verifications	The calculation of the project's contribution to the buffer pool in the CMW.	None Verification is complete if the calculation for the buffer pool contribution has been correctly calculated by the CMW.

## 8.4 Site Visit Activities: Verifying Carbon Inventories

For IFM, Restoration, Reforestation, and Large Urban Forestry Activity Areas, Verification bodies are required to verify carbon stock inventory estimates of all sampled carbon pools within the Activity Areas. Inventories of carbon stocks are used to determine the Activity Area baseline and to quantify GHG removals against the baseline over time. Verification of carbon inventories consists of ensuring the Forest Owner's sampling methodology conforms to requirements listed in the protocol and that the Activity Area's inventory sample plots are within specified tolerances when compared to the verifier's sample plots. Verification is effectively an audit to confirm that the inventory estimate is sound.

For IFM, Restoration, Reforestation, and Large Urban Forestry Activity Areas, a site visit is required to verify the project's onsite stocks at each full verification and focus on ensuring that the project's inventory methodology is technically sound and correctly implemented.

Small Urban Forestry, Agroforestry, and Silvopastoral Activity Areas that use the intensive inventory methodology must also follow the guidance in this section.

See Appendix D for specific requirements for verification bodies conducting full verifications with site visits.

### 8.4.1 Sequential Sampling for Verification

The Mexico Forest Protocol utilizes a sequential sampling method for verification of Activity Area estimates that require a site visit as part of the full verifications. Sequential sampling is intended to provide an efficient sampling method for verifiers to determine if randomly selected Activity Area measurements are within specified tolerance bounds established by the protocol. The Reserve provides an online worksheet for verifiers to download to facilitate the sequential sampling analysis. Sequential sampling should be conducted independently for each Activity Area included in a Forest Project.

Sequential approaches have stopping rules rather than fixed sample sizes. Verification is successful after a minimum number of successive plots in a sequence indicate agreement. Where the stopping rules indicate the potential presence of a bias, additional verification plots may be collected after that time if it is felt that random chance may have caused the test to fail and a convergence towards agreement is expected with additional verification samples.

The results of any additional verification plot may also be inconclusive and require additional verification plots for a determination to be made. For effective application of the sequential

statistics in the field, the determination of when the stopping rule is met is conducted after a group of the randomly selected plots have been measured in the field. This can be conducted after the minimum number of plots has been measured by the verifier, or as frequently as needed. The data can also be entered in the field, if portable computers are available, where the most rapid conclusion to verification might be determined.

To increase efficiency in the verification process, three different levels of sequential sampling are performed by the verifier. All tests are performed with the same randomly selected plots and can only be completed by analysis of the plots in the sequential order they were selected. The data identified below used for each test are input into the appropriate sequential sampling tool. In the case of the test of CO<sub>2</sub>e/hectare, the field data are input into a verifier's version of CALCBOISK to provide a CO<sub>2</sub>e/hectare value.

- **Diameter Test (optional):** A comparison of diameter data between the verifier and the Forest Owner is conducted on a tree by tree basis until sequential sampling rules have been achieved, indicating that the verifier and Forest Owner measurements of diameter are aligned within acceptable tolerance levels. If and when the stopping rules are met, verifiers will use the diameter data provided for each tree from the Forest Owner's database for any additional data inputs needed for the CO<sub>2</sub>e/hectare comparison.
- **Height Test (optional):** Like the diameter test, a comparison of height data is performed between the verifier and the Forest Owner until sequential sampling rules have been achieved, indicating that the verifier and Forest Owner measurements of height are aligned within acceptable tolerance levels. If and when the stopping rules are met, verifiers will use the height data provided for each tree from the Forest Owner's database for any additional data inputs needed for the CO<sub>2</sub>e/hectare comparison.
- **CO<sub>2</sub>e/hectare (required):** The testing of inventory data can only be satisfied when the CO<sub>2</sub>e/hectare comparison between the verifier and Forest Owner is completed. This test is conducted on a plot by plot basis using estimates of CO<sub>2</sub>e/hectare. The verifier's estimates of CO<sub>2</sub>e/hectare are derived by measurements of diameter and height (measured by verifier or using Forest Owner's data, as described above), species determination, defect and decay determination, and a determination of the appropriate trees to be included in the sample ('in' or 'out' trees).

#### **8.4.1.1 Inventory Estimates**

The inventory estimate developed by the Forest Owner must meet the minimum precision threshold stated in Appendix B of +/- 20% at the 90% confidence interval. CALCBOISK provides for a quick check of the Activity Area's inventory confidence. The inventory confidence output from CALCBOISK should be input into the Reserve's calculation worksheet. Forest Owners can improve the precision of their estimates through additional inventory effort.

#### **8.4.1.2 Measurement Specifics for Verifiers for Sequential Sampling**

The following standards shall guide verifier measurements:

- Verifiers shall measure all diameters (DBH) of 'in' trees on plots until sequential sampling requirements for diameters are met. If and when met, verifiers can accept the diameter measurement data of the Forest Owner.
- Verifiers shall measure the heights of all trees until sequential sampling requirements for

heights are met. If and when met, verifiers can accept the height data of the Forest Owner. The use of regressions to estimate heights is allowable for Forest Owners; verifiers must measure each height for comparison with Forest Owners' estimates (until sequential sampling requirements are met). In cases where distance measurements are used to determine height, the tools used to determine distance measurements must be able to obtain an accuracy of +/- 10 cm for each 10 m of height.

- Verifiers shall measure plot boundaries where trees are not obviously 'in' or 'out of the fixed area plots. Tools and methods used for distance measurements for plot boundaries should be able to obtain an accuracy of 1cm for each 10 m of distance.
- Special Rules for 'in'/'out' trees: Verifiers may encounter trees that are 'in', either in the large tree plot or the small tree plot, that were not measured by the Forest Owner. The cause of the omission(s) may be that the trees were determined to be too small to be included, per sampling methodology criteria, at the time of the Forest Owner measurement. Similarly, trees that were determined to be too small in the large plot by the Forest Owner, i.e. less than 30cm, may have grown and now exceed the 30 cm threshold for inclusion.

The verifier shall not include trees in the verifier measurements (for sequential sampling purposes) if the tree was omitted by the Forest Owner and the tree diameters, at time of verification audit, are less than 33 cm for the large plot and less than 8 cm for the small plot. Similarly, trees that were included by the Forest Owner in the small plot and, at the time of verifier audit, are less than 33 cm shall continue to be entered in the small tree plot, such that the expansion values are consistent with those of the Forest Owner. This applies a reasonable cushion to Forest Owners who apply the sampling methodology correctly, but through no fault of their own are penalized due to forest growth changing measurement parameters. It should be noted that the cushion is minimal and will not relieve Forest Owners from growth over long periods of time that would exceed the cushion allowances. Hence, Forest Owners need to base the re-measurement of the plots on an adequate timeframe to avoid verification problems with their inventory data. Any trees that do not meet the criteria of the standards listed above shall be included as part of the verifier's plot estimate for purposes of sequential sampling.

- Verifiers shall insert their own determination of species for each tree included in the verifier's inventory.
- For defect and decay (vigor classification), verifiers may first consider the inputs of the Forest Owner and determine whether or not they were reasonable. If considered reasonable, the verifier may insert the same classification as the Forest Owner for each tree included in the verifier's inventory. If, however, not considered reasonable, or not recorded by the Forest Owner, the verifier shall insert their own determination.

#### **8.4.1.3 Selection of Inventory Plots**

For each Activity Area, the verifier shall select the plots randomly, using CALCBOISK to produce a list of randomly output plots. The verifier shall upload a copy of the randomly selected plots, in the order selected by CALCBOISK, on their Reserve account prior to implementing field verification activities. It is required that the verifier apply the random order selection in the sequential sampling worksheets. The verifier is free to measure the set of plots that were randomly selected in any order that provides the greatest efficiency while sampling in the field,



but when the verifier inputs data into the sequential sampling spreadsheets, the verifier must follow the random selection order to properly conduct the analysis and maintain the integrity of sequential analysis. This may provide significant efficiencies when selected stands and/or plots are in close geographic proximity and it is hypothesized that the stopping rules will require the additional plots that are in close proximity.

The main statistical test used to evaluate the Forest Owner's inventory is based on a comparison of the verifier's measurements of plots, calculated as CO<sub>2</sub>e per hectare compared to the Forest Owner's measurements of plots, which may include adjustments from originally field-sampled data to account for growth. The inventory verification is complete when a minimum of 5 plots are identified as 'passing' in sequence in the Sequential Sampling Tool for plot CO<sub>2</sub>e per hectare.

There are many factors that influence the quality of plot data developed by the Forest Owner, including, but not limited to:

- Diameter measurements
- Height measurements
- Species Identification
- Trees attributed to the wrong subplot, i.e. small trees included in the large plot or large trees entered in the small tree portion of the data entry form in CALC BOSK, leading to gross over-estimations of plot values.
- Trees that are measured as inside the fixed area plot and the converse, trees included in the plot that shouldn't be.
- Trees completely missed during the plot measurements.
- Trees that are measured on the plot that have fallen.

Additionally, plot data are 'grown' in CALC BOSK to adjust measurements for tree growth that may introduce further variation between verified measurements and project data.

#### **8.4.1.4 Height and Diameter Sequential Sampling**

The Reserve has developed tools that increase verification efficiencies where it can be justified to do so. Specifically, where verification findings are closely aligning with project data for diameters and heights for successive plots, according to quality control thresholds developed by the Reserve, verification of plot measurements may continue without further measurement of the Forest Owner's diameter and/or height measurements and proceed to evaluating other aspects of plot measurements. Passing of the diameter and height sequential sampling is not required.

A tool has been developed for verifiers to perform the comparison of diameter and height measurements and is available on the Reserve's website<sup>3</sup>. The tool identifies at which point the verifier may discontinue measuring diameter and/or height measurements with stopping rules. The stopping rules require a minimum of 40 trees be measured which must come from plots that are in the sequential order produced from CALC BOSK. Additionally, the trees on the plots must be entered in the tool in the order the trees exist on the plot, beginning with the small trees (A-n) and proceeding to the larger trees (1-n). If, after 40 trees (or more) have been measured and the comparison of verifier and Forest Owner data are within the thresholds shown in Table 8.2, further measurements are discontinued, the verifier will accept the Forest Owner's measurements for the variable they have demonstrated adequacy, and the verifier will focus on

<sup>3</sup> <http://www.climateactionreserve.org/how/protocols/mexico-forest/>

other plot variables, as mentioned above.

**Table 8.2.** Threshold variables that define the stopping rules for verification of diameters and heights

Variables		Threshold
Minimum number of trees sampled		40 trees
<b>Diameter</b>		
Mean average difference of measurements	High threshold	.635 cm
	Low threshold	-.635 cm
Standard deviation of the difference of measurements		2.54 cm
<b>Height</b>		
Mean average difference of measurements	High threshold	.32 m
	Low threshold	-.32 m
Standard deviation of the difference of measurements		1.80 m

The stopping rules are based on a comparison of diameters and heights that are measured by the Forest Owner. Missed trees are not included in the stopping rules used to assert adequacy of diameter and height measurements but must be included in the overall plot comparison of CO<sub>2</sub>e in the main sequential sampling test. Trees that have been measured by the Forest Owner erroneously, that is they're not actually in the plot, will not be used as part of the stopping rules for diameters and heights. Verifiers may use professional judgement for trees that have fallen based on the ability to obtain accurate measurements.

## 8.5 Completing the Verification Process

After completing the core project verification activities for a Forest Project, the verification body must take the following steps. Each document listed is discussed in greater detail below.

1. Complete a Verification Report to be delivered to the Forest Owner (public document).
2. Complete a detailed List of Findings containing both immaterial and material findings (if any) and deliver it to the Forest Owner (private document).
3. Prepare a concise Verification Statement detailing the vintage and the number of GHG removals verified and deliver it to the Forest Owner (public document).
4. Verify that the number of GHG removals, as well as the reversal risk rating, specified in the Verification Report and Statement match the number entered into the Reserve system.
5. Conduct an exit meeting with the Forest Owner to discuss the Verification Report, List of Findings, and Verification Statement and determine if material misstatements (if any) can be corrected. If so, the verification body and Forest Owner should schedule a second set of verification activities after the Forest Owner has revised the project submission.
6. If a reasonable level of assurance is successfully obtained, upload electronic copies of the Verification Report, List of Findings, Verification Statement, and optional Verification Activity Log into the Reserve system.
7. Return important records and documents to the Forest Owner for retention.

Verification bodies must produce a transparent Verification Report documenting the overarching verification activities for the Forest Project. The Verification report must be provided to the Forest Owner/Project Developer as well as made available to the Reserve and public. This document is a detailed summary and scope of verification activities undertaken and serves as the basis for the public and the Reserve to evaluate GHG projects registered on the Reserve.

A positive Verification Report must provide positive assertion that the Forest Project meets all eligibility requirements, followed all monitoring requirements, appropriately applied the calculation methodologies provided, and is free of material errors. In addition, the Verification Report must include a discussion of how the perceived areas of risk in the project were incorporated into verification activities and data review.

The Verification Statement is the official confirmation and final statement of findings during the verification process, detailing the number of CRTs issued, the vintages (if more than one) and the standard used to verify those CRTs for a Forest Project. The Verification Statement confirms the verification activities and outcomes for all stakeholders (Forest Owners, Project Developers, verifiers, the Reserve, and the public).

The Reserve relies on a Verification Statement provided by the verification body as the basis for issuing CRTs. A positive Verification Statement indicates that the Forest Project and reported emission removals meet the Reserve standards and that the project successfully meets the verification standards contained in this protocol.

The Verification Statement must be signed by the designated Lead Verifier and Senior Internal Reviewer (also part of the verification team) on file with the Reserve. No deviations are allowed. An electronic version of the Verification Statement template is available on the Reserve website<sup>4</sup>. Further guidance is provided in the Reserve's Verification Program Manual.<sup>5</sup>

Verifiers may also complete an optional Project Verification Activity Log, which is designed to help verifiers understand the minimum requirements for verification activities specific to a project type. This document is private and only available for the Reserve and the project developer to view. The logs may be uploaded to the Reserve when verification activities have been completed.

Finally, the List of Findings identifies and details all material and immaterial findings identified by the verifier throughout the verification. The List of Findings should be delivered first to the project developer to allow them the opportunity to correct any issues found during the course of verification that might impact CRT registration. The List of Findings submitted to the Reserve should represent a summary of all findings and resolutions throughout the verification process. The document will remain private.

The Verification Report and Verification Statement shall be submitted at the conclusion of verification. If a project is deemed ineligible or noncompliant with a protocol to the extent that it can no longer move forward, verification bodies shall submit only their Verification Statement and List of Findings in the same manner noted above.

Further guidance for the Verification Report, Verification Statement, Verification Activity Log, and List of Findings can be found in the Reserve's Verification Program Manual. The Verification Program Manual also provides further guidance on quality assurance, negative verification statements, goals for exit meetings, dispute resolution, and record keeping.

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<sup>4</sup> <http://www.climateactionreserve.org/how/verification/verification-documents/>

<sup>5</sup> <http://www.climateactionreserve.org/how/program/program-manual/>

No standardized format for this document is currently required, though an optional template is provided on the Reserve MFP website<sup>6</sup>; alternatively, verification bodies should construct Verification Reports in a manner which best communicates the activities undertaken and results of verification. Further guidance is provided in the Reserve's Verification Program Manual.

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<sup>6</sup> <http://www.climateactionreserve.org/how/protocols/mexico-forest/>

## Appendix D Verification Body Requirements for Site Visit Verifications

The verification team must always include a forester onsite during site visits that is either contracted or employed directly by the verification body that meets one of the following qualifications:

Option	Credentials	Experience
1	CONAFOR certification – Forest Technical Advisor in Silviculture (see below)	At least two years of experience sampling, developing, and analyzing forest biomass or carbon inventories.
2	CONAFOR certification – Promotor Forestal/Forest Technician (see below)	
3	Demonstration of university training (12 semester or 16 quarter hours) or its equivalent (at the Reserve's sole discretion) in the following areas: <ul style="list-style-type: none"> <li>• Sampling design</li> <li>• Implementing and analyzing forest biomass or carbon inventories</li> <li>• Forest biometrics</li> </ul>	
4	Registered professional forester in states (U.S. or Mexico) where professional registration exists or Certified Forester under the Society of American Foresters.	

CONAFOR Certification-Silviculture <sup>7</sup>	<ul style="list-style-type: none"> <li>• Coursework &amp; evaluation through a CONAFOR approved entity</li> <li>• Must demonstrate competence in the following: <ul style="list-style-type: none"> <li>○ Developing &amp; implementing Forest Management Plans</li> <li>○ Sampling methods</li> <li>○ Technical studies for managing forests &amp; forest resources</li> <li>○ GIS</li> <li>○ Treatments and techniques for forest management</li> </ul> </li> </ul>
CONAFOR Certification as a Promotor Forestal/ Forest Technician <sup>8</sup>	<ul style="list-style-type: none"> <li>• Coursework &amp; evaluation through a CONAFOR approved entity</li> <li>• Coursework must include: <ul style="list-style-type: none"> <li>○ Forest management plans &amp; community-based silviculture</li> <li>○ Basics of silviculture treatments</li> <li>○ Forest inventories: objectives, characteristics and types of sampling, instruments and tools, establishing plots, measurement criteria, GPS</li> <li>○ Process and systematization of data for forest inventories: recording data, processing information, calculating volumes at tree/plot/hectare/stand</li> </ul> </li> </ul>

<sup>7</sup> For further information please see: [https://www.gob.mx/cms/uploads/attachment/file/195955/NICL\\_Silvicultura.pdf](https://www.gob.mx/cms/uploads/attachment/file/195955/NICL_Silvicultura.pdf)

<sup>8</sup> For further information please see:

<http://www.conafor.gob.mx:8080/documentos/docs/7/3927Programa%20Capacitaci%C3%B3n%20T%C3%A9cnicos%20Comunitarios.pdf>