

# **Cercarbono's Guidelines for Remote Audits**

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**Version 1.0**

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## Acronyms

<b>CCMP</b>	Climate Change Mitigation Programme or Project
<b>GHG</b>	Greenhouse Gases
<b>IAF</b>	International Accreditation Forum
<b>ICT</b>	Information and Communication Technologies
<b>ISO</b>	International Organization for Standardization
<b>PAHO</b>	Pan American Health Organization
<b>PDD</b>	Project Description Document
<b>VVB</b>	Validation and Verification Body
<b>WHO</b>	World Health Organization

## Terms and definitions

Terms relevant to these guidelines are listed below. For their definition, please refer to the document “***Terms and Definitions of the Voluntary Certification Programme of Cercarbono***”, available in: [www.cercarbono.com](http://www.cercarbono.com), section: Certification: Documentation.

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|--|--|
| - Accreditation                                  | - information and communication technologies |
| - CCMP developer                                 | - level of assurance                         |
| - CCMP holder                                    | - non-compliance                             |
| - climate change mitigation                      | - Project Description Document               |
| - climate change mitigation initiative           | - reduction of greenhouse gas emissions      |
| - climate change mitigation programme            | - remote audit                               |
| - climate change mitigation programme or project | - sectoral scope                             |
| - climate change mitigation project              | - source of greenhouse gas emissions         |
| - confidential information                       | - test                                       |
| - evaluation                                     | - validation                                 |
| - evidence                                       | - Validation and Verification Body           |
| - greenhouse gas                                 | - validation report                          |
| - greenhouse gas emissions                       | - validation statement                       |
| - greenhouse gas information system              | - verification                               |
| - greenhouse gas removal                         | - verification opinion                       |
|  | - verification statement                     |

## Summary

This document presents the general guidelines for remote audits under which validation and verification bodies may support verification processes in climate change mitigation programmes or projects aimed at the Cercarbono voluntary certification programme, as well as the requirements they must meet to collect and present evidence under a remote audit.

Finally, the most important elements to be considered in the development of a remote audit and how it interacts or complements the on-site audits specified within the Cercarbono's Protocol for Voluntary Carbon Certification are presented in an orderly manner.

## 1 Introduction

Given the global need to reduce the effects of climate change, a multitude of actions have been generated to counteract it, many of them undertaken internationally under regulatory or voluntary commitments that stimulate the development of initiatives to remove Greenhouse Gases (GHG) or reduce GHG emissions.

These initiatives are formulated and implemented in different contexts and economic sectors, each with its own characteristics and elements. However, they also have certain similar characteristics. In that sense, under validation requirements, but especially under verification requirements, audits are carried out to gather proof or evidence to support the good development of the Climate Change Mitigation Programmes or Projects (CCMP). Such audits are conducted by a Validation and Verification Body (VVB), mainly through site visits by its audit staff.

On-site audits by VVBs are quite important, as they allow to assess, measure, and corroborate *in situ* all the aspects referenced in the CCMP Project Description Document (PDD) and its supports. These visits are contemplated in the requirements of the validation and verification processes of the Cercarbono's Protocol for Voluntary Carbon Certification.

Where the VVB is unable to conduct field audits or site visits within the timeframe set by the CCMP, operators or developers are encouraged to request postponement to minimise the risk of not being able to report actual GHG removals or GHG emission reductions.

VVBs may only conduct remote audits to complement traditional audit/assessment techniques following these guidelines, if extraordinary situations arise and are justified in the verification process.

## 2 Scope

This document is addressed to CCMPs and VVBs involved in carbon certifications by Cercarbono. It is applicable to all sectors covered by the Cercarbono's Protocol for Voluntary Carbon Certification<sup>1</sup> (hereafter referred to as the Cercarbono's Protocol): **Section 4.1** (Sectoral scopes).

CCMPs that provide for remote audits may only be certified under the Cercarbono voluntary carbon certification programme by demonstrating compliance with these guidelines.

The circumstances necessary to enable a remote audit to be carried out are listed below:

- 1) There is an extraordinary situation that implies an impediment to conduct the audit in the field or site visit in a face-to-face manner in accordance with the Cercarbono's Protocol: **Section 8.4.5.1**.
- 2) The remote audit is conducted as part of a verification event.
- 3) It has a positive opinion and validation/verification statement issued previously<sup>2</sup>.
- 4) There is an agreement between the CCMP and the VVB ensuring that the infrastructure is in place to perform a remote audit and specifying the conditions to safeguard the security and confidentiality of the information<sup>3</sup> (including that of the previous verification event).
- 5) The CCMP operator or developer has the necessary records or documents (including electronic information), as well as the availability to cooperate with the remote audit, so that the remote audit is performed under a reasonable level of assurance.
- 6) The CCMP has not performed two consecutive remote audit verification events.
- 7) The risk level of the verification event is low.
- 8) There have been no significative changes in the areas, installation, or equipment (in processes, production, among others) that affect the level of GHG emissions<sup>4</sup>.
- 9) There is a declaration of conflict of interest between the CCMP operator or developer and the VVB to carry out the remote audit (stating the justification to implement it in this way) within a reasonable time.

**Table 1** gives examples of some extraordinary situations whose duration and circumstances could enable a remote audit.

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1 Document available in [www.cercarbono.com](http://www.cercarbono.com), section: Certification: Documentation.

2 The previous verification of a CCMP must be face-to-face.

3 Such as files, photographs, documents, reports, procedures, among others, to be verified. Some or all this information may need to be sent to the VVB for review prior to the remote audit, which should be included in the verification plan.

4 No changes in the estimated GHG emission level of more than 10 % are allowed.



**Table 1.** Extraordinary situations and evidence enabling remote auditing.

Extraordinary enabling events for remote audits	Evidence required
Officially declared pandemics and endemics (WHO, PAHO, Ministries of Health).	Communiqué of supranational body or decree, regulation, or resolution of competent official body.
Mobility restrictions decreed by competent authorities.	Decree, resolution, or official rule that generates the restriction.
Catastrophic events that collapse transport routes and communication networks.	Information published in <b>more than one</b> of the following media: radio, press, television, or reputable internet media.
Armed confrontations, wars, strikes, strikes, riots, demonstrations and other events of a social nature that restrict the mobility of audit staff.	
Situations that compromise the integrity and security of the audit team or field staff required for verification.	Supporting documentation, such as complaints, statements by local authorities, military or police forces, publications in local media.

In cases where the CCMP is not faced with an extraordinary situation that qualifies for a remote audit, or if faced with an extraordinary situation it prefers to postpone the audit, it may do so in accordance with **Section 8.12** of the Cercarbono protocol, by submitting a request (by letter or post) to Cercarbono stating that its postponement is due to:

- Verification deadlines approaching. A new audit date should be proposed.
- Force majeure of short duration. Relevant evidence should be attached.
- Special temporary circumstances of the CCMP. Circumstances that do not allow the audit should be explained.

### 3 Elements of remote auditing

The most relevant elements to be considered by the CCMP and the VVB for a remote audit are detailed below.

#### 3.1 VVB audit team

As referred to in the Cercarbono's Protocol: **Section 6.1** (Actions prior to the validation and verification processes), the authorised VVB shall select a team or person with the necessary skills and competencies to carry out and lead such processes. In verification processes involving remote auditing, the VVB must also ensure the suitability of the personnel in charge and take responsibility for providing the necessary material resources to carry out the audit.

In addition, the VVB should provide in its management system a procedure for verifications under remote audits that meets the characteristics outlined in **Section 2** and the level of assurance set out in the appropriate assessment techniques. In this regard, all members of the verification team should have the competence and capacity to understand and use Information and Communication Technologies (ICT)<sup>5</sup> in a satisfactory manner to achieve the desired results of the verification event.

Both the CCMP and the VVB must have the necessary infrastructure in place to support the use of ICTs during remote auditing, while maintaining the security and confidentiality of information.

#### 3.2 Verification plan for remote audit

In remote audits, the audit team or person should establish virtual or telephonic contact with the CCMP holder or developer to plan and execute the audit. For this, the provisions of the Cercarbono's Protocol: **Sections 6** (Preliminary and subsequent actions to the validation and verification processes) and **8** (Requirements of the verification process) must be considered to complement and comply with the provisions therein (as appropriate), as the remote audit must follow the same procedure as a face-to-face audit.

To perform the remote audit, the verification plan shall consider both the provisions of the Cercarbono's Protocol: **Section 8.1** and the following points, where it shall:

- a) Detail the team or personnel assigned by the VVB, who will be able to work simultaneously and interact with the licensee, developer or CCMP staff on the selected electronic platform(s). In addition, such staff should have sufficient time to perform the audit in a reasonable time.
- b) Establish the duration of the verification event, considering the complexity in the use of the ICTs to be used and the time distribution of the remote audit, indicating the daily workload.

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<sup>5</sup> Under which videoconference meetings are held for the evaluation of documents (interviews, surveys, forms, etc.) and records, and in which video or audio recordings are also allowed to record information or evidence.

- c) Detail how and to what extent ICTs will be used for data auditing/assessment purposes, optimising the effectiveness and efficiency of the remote audit, and maintaining the integrity of the remote audit process.
- d) Detail the plan for the remote audit, including electronic platforms to be used and the agenda for the verification event (as per **Table 2**), specifying whether simultaneous virtual work rooms will be used for interviews and review of information with CCMP staff, and including the sources of information associated with each emission source and aspects of the GHG reporting system, specifying how this will be assessed and indicating the name of the verifier or VVB team that will review it.
- e) Detail the appropriate controls to avoid situations that could compromise the integrity of the verification process.
- f) Specify the safeguards for maintaining the security and confidentiality of information during the remote audit.
- g) Conduct a risk assessment in accordance with **Section 8.2** of the Cercarbono's Protocol, including the identification and documentation of risks that may affect the results of the remote audit for each ICT use, including the selection of technologies and how risks are managed:
  - i. Associated with technological resources (speed of the operating system, connectivity, and availability of information in real time).
  - ii. Associated with the technological infrastructure (servers, computers, networks, among others): signal interference, non-existence of cyber security protocols and availability of multimedia communication tools.
  - iii. Associated with failures in the agreed remote access protocols, including devices, software, among others.
  - iv. Associated with the management and mastery of ICTs by the verifiers and the rest of the parties involved.

If during the development of the risk assessment the VVB identifies one or more emission sources as posing a high risk for remote auditing, it shall inform the operator or developer of the CCMP to assess whether to continue with the remote audit, to change its modality or to establish specific conditions under which it can be carried out.

- h) Establish a plan on how to review information that cannot be shared remotely, due to confidentiality or access issues or other issues that make it impossible/difficult to share electronically.

The audit plan is the result of a consensus between the VVB and the CCMP. It may not be modified without a new consensus between the two parties. It must be carried out within mutually agreed deadlines.

**Table 2.** Some elements of the remote audit to be recorded.

Name of responsible verifier								
Date and time (start and end)								
Name of the platform used	Activity or process	Data or parameter	Person in charge	Equipment used	Equipment or process evaluated	Source used	Evaluation technique used	Comments

### 3.3 Preparing the remote audit

Once the verification plan has been generated, prior to carrying out the remote audit, the following must be done:

- Establish contact between the CCMP and the VVB in charge of the audit to agree on the elements, objectives, and desired scope of the audit to be performed.
- Establish the planning of the remote audit.
- Establish the list of activities, areas, facilities, equipment, information, or personnel to be involved in the remote audit.
- Establish the list of items to be assessed.
- Establish the time frame in which the audit will be conducted (hours per day and total days).
- Review and confirm the remote audit verification plan, considering how to assess information that cannot be shared (due to confidentiality or access issues).
- Conduct a compatibility test of the platform to be used by the VVB and CCMP.
- Test the functioning of audio and webcams, among other necessary technical elements or tools.
- Recognise and manage the time zone to coordinate reasonable and mutually agreed meeting times.
- Conduct rehearsals or test meetings using the means identified and agreed for this, so that it can function as planned.
- Take appropriate security measures, as appropriate, to protect confidential information.

### 3.4 Conducting the remote audit

To comply with the scope of these guidelines, the remote audit shall be carried out considering the following aspects:

- Conduct the audit in a quiet environment to avoid interference. The parties should corroborate what was assessed and discussed during the verification. Both parties should make their best effort to confirm what was heard, expressed, or read.
- Gather sufficient evidence to support the verification under a reasonable level of assurance and mitigating the risks associated with the use of ICTs, in line with the Cercarbono's Protocol: **Sections 8.3** (Evidence gathering plan), **8.4** (Implementation of activities and verification

techniques), **8.6** (Information and data control system) and **8.7** (CCMP status assessment). Evidence includes, but is not limited to, obtaining documents, records, videos, photographs, audios, among others.

- c) Make records if specific data, data sets or information cannot be reviewed or corroborated, making a consistent determination.
- d) Conduct verification following the usual assessment processes and, as applicable, in accordance with the Cercarbono's Protocol: **Sections 8.3** (Evidence gathering plan) and **8.4** (Implementation of activities and verification techniques).
- e) Review the entitlement to claim GHG removals or GHG emission reductions by the CCMP operator in accordance with the Cercarbono's Protocol: **Section 8.5** (Property evaluation).
- f) Conduct remote visits to the CCMP site, area, or facilities in accordance with the Cercarbono's Protocol: **Section 8.4.5**, by:
  - i. The use of video cameras under electronic platforms. For this purpose, the CCMP will carry out a tour in real time and at previously agreed times to the sites, facilities, areas, or equipment that are part of the CCMP, especially those that are fixed and mobile sources of direct GHG emissions.
  - ii. The development of videoconferencing for the review of documentation related to all GHG emissions and removals or GHG emission reductions generated and achieved by the CCMP. Based on this documentary review, the VVB may request the CCMP to carry out a specific visit, via videoconference, to sites, facilities, areas, or equipment where it considers it relevant to verify the operation of these in the real context.
- g) Consider time allowances (time extension) within the verification plan for the conduct of the remote audit, if required, for any issues that arise and affect the audit. Any changes to the duration should be updated in the verification plan and recorded in the verification report.
- h) Conclude the remote audit with a summary and review of the daily events or activities performed, any central issues that have arisen, clarification of these, review of non-conformities and observations or expectations by the VVB.

### 3.5 Verification opinion

The VVB shall provide a conclusion based on the evidence gathered and a verification opinion in accordance with the Cercarbono's Protocol: **Section 8.9** (Verification opinion).

### 3.6 Verification report

The VVB shall submit a verification report in accordance with the Cercarbono's Protocol: **Section 8.10** (Verification report), considering the following aspects, in which it shall:

- a) It is specified that it is a verification event under remote audit.
- b) The conduct of the remote audit is documented, ensuring that the risks associated with the remote audit have been adequately addressed (especially the use of ICT).
- c) It is specified in the remote audit documentation:
  - i. The electronic platform(s) used for its/their development, indicating changes in the platform(s) due to connection problems, indicating dates and times of use.

- ii. The description of the VVB's activities, as stipulated in **Table 2**, indicating times, interactions or tasks performed with the CCMP.
  - iii. A description of the virtual walkthroughs that have been carried out, indicating times of the walkthrough; responsible parties and findings that have arisen from these walkthroughs in verified areas, facilities, or equipment.
  - iv. The activities that have been carried out remotely, differentiating them from those that have been carried out in the framework of face-to-face meetings.
  - v. A description of any extraordinary situations that have arisen during the remote audit, especially if they involved rescheduling activities or extending the duration of the remote audit.
  - vi. A description of the extent to which ICTs were used to carry out the remote audit and the effectiveness of ICTs in achieving the objectives of the remote audit.
- d) Review and evaluate information on previous validation or verification events that the CCMP has had.
  - e) Detail the records reviewed and any findings found during the remote audit. The closure of non-conformities should be pre-determined in the verification plan.
  - f) The verification opinion is issued applying the materiality threshold criterion of the verification event. This threshold must be less than 5 % and shall be set according to the level of mitigation results generated by the CCMP, as mentioned in the Cercarbono's Protocol: **Section 6.1** (Actions prior to the validation and verification processes).
  - g) Details on how to send documents or clarifications, where the management of corrective actions should be predefined and communicated.
  - h) The deletion of any document, image or recording, among others, is endorsed, confirmed, and recorded between the CCMP and the VVB.

### 3.7 Verification statement

The VVB in charge of the remote audit shall submit a verification statement in accordance with the Cercarbono's Protocol: **Section 8.11**, stating that the audit was remote.

## 4 Complementary or additional remote audit requests

The results of the remote audit generated by the VVB (non-conformities, corrective actions, opportunities for improvement, among others), must be communicated in writing to the CCMP in a timely manner for review and acknowledgement, prior to closure of the non-conformities.

The treatment of non-conformities and the renewal/continued approval of accreditation must follow the same processes used for on-site assessments, as set out in the Cercarbono's Protocol: **Section 8.8** (Assessment of conformity with requirements).

If the VVB detects any additional non-conformity on the evidence or proof obtained in the remote audit, it shall request the CCMP holder or developer to submit additional information and, if necessary, establish a new remote audit (extension supported by the verification plan).

## 5 References

These guidelines are based on the International Accreditation Forum (IAF), specifically the following documents:

- International Accreditation Forum (IAF). (2008). *Mandatory Document for the use of Computer Assisted Auditing Techniques ("CAAT") for Accredited Certification of Management Systems*. Issue 1, IAF MD 4. Available in: [IAF MD 4](#)
- International Accreditation Forum. (2011). *Informative Document for Management of Extraordinary Events or Circumstances Affecting ABs, CABs and Certified Organizations*. Issue 1, IAF ID 3. Available in: [IAF ID 3](#)
- International Accreditation Forum (IAF). (2015). *Informative Document: Principles on Remote Assessment*. Issue 1, IAF ID 12. Available in: [IAF ID 12](#)
- International Accreditation Forum (IAF). (2018). *Mandatory Document for the use of Information and Communication Technology for Auditing/Assessment Purposes*. Issue 2, IAF MD 4. Available in: [IAF MD 4](#)

### Other documents

- Cercarbono. (2021a). *Cercarbono's Protocol for Voluntary Carbon Certification (Version 3.1)*. Available in: [Cercarbono - Documentation](#)
- Cercarbono. (2021b). *Terms and Definitions of the Voluntary Certification Programme of Cercarbono*. Available in: [Cercarbono - Documentation](#)
- ISO/IEC 17011:2017. *Conformity assessment - Requirements for accreditation bodies accrediting conformity assessment bodies*. Available in: [ISO/IEC 17011](#)



## 6 Document history

Logbook		
Version	Date	Comments or changes
1.0	13.11.2021	Updated version replacing Cercarbono Official Communication No. 2: Guidelines to support the conduct of remote field audits by Validating or Verifying Bodies (VVB).

