



AUDIT MANUAL FOR BIODIVERSITY CONSERVATION INITIATIVES

BIOCARBON CERT®

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1 Introduction

As part of the approval and registration of Biodiversity Conservation Initiatives (hereafter referred to as Biodiversity Initiatives or simply Initiatives), BIOCARBON, as scheme owner, has developed this Audit Manual for Biodiversity Conservation Initiatives (hereafter referred to as the Manual).

The purpose of the Manual is to serve as a basis for the Conformity Assessment Bodies (hereafter referred as Certification bodies) performing the certification of Biodiversity Conservation Initiatives to ensure that both the requirements established by BIOCARBON and the rules defined in international standards are met.

This manual set out the principles and requirements that certification bodies shall follow when conducting conformity assessments for biodiversity initiatives. It defines the rules, procedures, and management systems necessary to carry out these assessments, detailing the scope, objectives, criteria, and assurance levels involved. Additionally, it establishes the approach and processes required to achieve certification.

In this regard, the Manual provides the principles and requirements to ensure the certification body's competence, consistency, and impartiality.

2 Scope and area of application

In order to achieve consistency and maintain the integrity of the biodiversity initiatives and the issuance of BioCredits, BIOCARBON aims to define the requirements for the conformity assessment of the biodiversity initiatives. It also needs to define the competence requirements for the conformity assessment bodies.

The Biodiversity Standard, the methodological documents, and this Manual together constitute the *conformity assessment scheme* for the certification and registration of biodiversity initiatives. Accordingly, compliance with the requirements set out in the Standard and the methodological documents is mandatory, in addition to those specified in this Manual.

The Manual intends to serve:

- (a) Holders of biodiversity initiatives;
- (b) independent third-party that perform conformity assessment of initiatives, meaning, CABs;

- (c) the persons in charge of carrying audits of certification.

3 General Terms

The following general terms apply for this Manual:

- (a) "Shall" is used to indicate that the requirement shall be met;
- (b) "Should" is used to suggest that, among several possibilities, a course of action recommended as particularly appropriate;
- (c) "May" is used to indicate that it is permitted.

4 Language

The operating languages of the Program are English. The initiative document, the monitoring report and the audit reports, as well as all other documentation required under the BIODIVERSITY CREDITING PROGRAM shall be in English.

5 Version

This document constitutes Version 1.1. May 13, 2025.

This version of the Manual may be updated periodically, and intended users should ensure they are referring to the most recent version. A transition period of one month from the date of publication is granted for users to adopt the updated version.

6 Principles

The following principles guide the application of the requirements detailed in this Manual¹. Consequently, these principles should be applied as guidance for the development of conformity assessment activities.

¹ Likewise, certification bodies shall comply with the principles contained in the Standard

According to ISO 17065: 2012, the principles to be applied in the certification processes are the following:

Impartiality

It is necessary that certification bodies and their staff be impartial and be perceived as such, in order to give confidence in their activities and results. Impartiality is understood to mean that there is no conflict of interest, or that these are resolved in such a way that they do not adversely influence the activities of the organization.

Competence

The certification body must employ or have access to a sufficient number of personnel to cover its operations related to the certification schemes and the standards and other applicable regulatory documents. Personnel must be competent for the functions they perform, which include carrying out the required technical judgments, defining policies and their implementation. It is of utmost importance to remember that the competence of the certification body is necessary for it to provide a certification that can be trusted.

Confidentiality

In order to obtain access to the information necessary to carry out effective conformity assessment activities, it is necessary for the certification body to provide confidence that confidential information will not be disclosed. In this sense the certification body has the responsibility to manage all information obtained or created during the performance of certification activities. With the exception of the information that the client makes available to the public, all other information is considered private and confidential.

Transparency

In order to inspire confidence in the integrity and credibility of the certification, it is necessary for the certification body to allow access and dissemination of timely and appropriate information about its evaluation and certification processes, as well as about the status of the certification of any product. Transparency is a principle of access to appropriate information.

Response to complaints and appeals

The effective resolution of complaints and appeals is an important means of protection for the certification body, its clients and other users of conformity assessment against potential inconveniences related to error or omissions. Confidence in conformity assessment activities is safeguarded when complaints and appeals are appropriately processed.

Responsibility

The certification body has the responsibility of obtaining sufficient objective evidence on which to base the certification decision. Based on the review of the evidence, the certification body will make the decision whether or not to grant certification. On the other hand, the client has the responsibility to comply with the certification requirements.

7 Normative references

The following references are indispensable for the application of this Manual:

- (a) BioCarbon Biodiversity Standard in its most recent version;
- (b) The Methodological documents and other guides provided by BIOCARBON such as guidelines and tools, as applicable to biodiversity initiatives;
- (c) Existing national legislation related to biological conservation;
- (d) Other mechanisms, where applicable;

Similarly, compliance with the provisions of the ISO/IEC 17065:2012 (Conformity assessment — Requirements for bodies certifying products, processes and services) is required².

8 Terms and definitions

Acceptance

Acceptance of a conformity assessment result.

Use of a conformity assessment result provided by another person or organization.

² In some parts of this document, reference is made to ISO Standards without the year of publication. In all cases, the most recent version of those standards always applies. Where the year of publication is indicated, this is the most recent version to date, and the version that updates it should always be considered.

Note 1 to entry: The expression “conformity assessment result” signifies the output of any conformity assessment activity (e.g., a report or certificate) and can include a finding of nonconformity.

Accreditation

Third-party attestation related to a conformity assessment body, conveying formal demonstration of its competence, impartiality and consistent operation in performing specific conformity assessment activities.

Approval

Permission for a product, service or process to be marketed or used for stated purposes or under stated conditions

Note 1 to entry: Approval can be based on fulfilment of specified requirements or completion of specified procedures.

Note 2 to entry: Approval can be given in the context of a conformity assessment scheme.

Assurance level

It is the level of detail that the Certification Body uses to determine whether there are errors, omissions, underestimate, overestimates, or misinterpretations in the audit process.

Note 1. The assurance level is used to determine the level of detail in the audit Assertion or Attestation plan to determine if there are errors, omissions, or misinterpretations.

Note 2. There are two levels of assurance (reasonable or limited) that produce differently worded Assertion or Attestation statements.

Audit

Process for obtaining relevant information about an object of conformity assessment and evaluating it objectively to determine the extent to which specified requirements are fulfilled.

Attestation

Issue of a statement, based on a decision, that fulfilment of specified requirements has been demonstrated

Note 1 to entry: The resulting statement, referred to in this document as a “statement of conformity”, is intended to convey the assurance that the specified requirements have been fulfilled. Such an assurance does not, of itself, provide contractual or other legal guarantees.

Note 2 to entry: First-party attestation and third-party attestation are distinguished by the terms declaration, certification and accreditation, but there is no corresponding term applicable to second-party attestation.

Certification

Third-party attestation related to an object of conformity assessment, with the exception of accreditation.

Certification body

Third-party conformity assessment body operating certification schemes

Note 1 to entry: A certification body can be non-governmental or governmental (with or without regulatory authority).

Certification requirement

Specified requirement, including product requirements, that is fulfilled by the client (3.1) as a condition of establishing or maintaining certification.

Note 1 to entry: Certification requirements include requirements imposed on the client by the certification body [usually via the certification agreement] to meet requirements imposed on the client by the certification scheme. “Certification requirements”, as used in this International Standard, do not include requirements imposed on the certification body by the certification scheme.

Certification scheme

Certification system related to specified products, to which the same specified requirements, specific rules and procedures apply.

Note 1 to entry: Adapted from ISO/IEC 17000:2004, definition 2.8.

Note 2 to entry: A “certification system” is a “conformity assessment system”, which is defined in ISO/IEC 17000:2004, definition 2.7.

Note 3 to entry: The rules, procedures and management for implementing product, process and service certification are stipulated by the certification scheme.

Conformity assessment

Demonstration that specified requirements are fulfilled.

Note 1 to entry: The process of conformity assessment as described in the functional approach in Annex A³ can have a negative outcome, i.e., demonstrating that the specified requirements are not fulfilled.

Note 2 to entry: Conformity assessment includes activities defined elsewhere in this document⁴, such as but not limited to testing, inspection, validation, verification, certification, and accreditation.

Conformity assessment body

Body that performs conformity assessment activities, excluding accreditation.

Conformity assessment scheme

Set of rules and procedures that describes the objects of conformity assessment, identifies the specified requirements and provides the methodology for performing conformity assessment.

Note 1 to entry: A conformity assessment scheme can be managed within a conformity assessment system.

Note 2 to entry: A conformity assessment scheme can be operated at an international, regional, national sub-national, or industry sector level.

Conformity assessment system

Set of rules and procedures for the management of similar or related conformity assessment schemes.

Note 1 to entry: A conformity assessment system can be operated at an international, regional, national, sub-national, or industry sector level.

³ Annex in ISO 17065

⁴ With reference to ISO 17065

Client

Organization or person responsible to a certification body for ensuring that certification requirements, including product requirements, are fulfilled.

Note 1 to entry: Whenever the term “client” is used in this International Standard, it applies to both the “applicant” and the “client”, unless otherwise specified.

Decision

conclusion, based on the results of review, that fulfilment of specified requirements has or has not been demonstrated.

Impartiality

presence of objectivity

Note 1 to entry: Objectivity is understood to mean that conflicts of interest do not exist, or are resolved so as not to adversely influence the activities of the body.

Note 2 to entry: Other terms that are useful in conveying the element of impartiality are independence, freedom from conflicts of interest, freedom from bias, freedom from prejudice, neutrality, fairness, open-mindedness, even-handedness, detachment and balance.

Intended User

Individuals or organizations, identified by those reporting biodiversity outcomes-related information, who rely on reported information to make decisions.

Material Discrepancy

Individual error or aggregation of errors, omissions, and misrepresentations in the quantification of BioCredits. They could affect the intended users' decisions.

Materiality

A concept that individual errors or a transaction of errors, omissions, and distortions could affect BioCredits declarations and influence the intended user's decisions.

Relative importance of errors

A concept that individual or cumulative errors, omissions, and distortions could affect the BioCredits declaration and influence the intended users' decisions.

Note 1. The concept of "relative importance of errors" is used when designing validation or verification and sampling plans. This concept determines the type of key processes used to minimize the risk that a material discrepancy is not detected. The validator or verifier uses this concept as a risk detection tool.

Note 2. The concept of "materiality of errors" is used to identify information that, if omitted or misrepresented, would misrepresent a BioCredits claim to the intended users, thereby influencing their conclusions. The acceptable materiality of errors is determined by the Certification Body, or BioCarbon Program, based on the agreed level of assurance.

Responsible party

Person or persons responsible for the submission of the biodiversity initiative assertion and all supporting evidence.

Review

Consideration of the suitability, adequacy and effectiveness of selection and determination activities, and the results of these activities, with regard to fulfilment of specified requirements by an object of conformity assessment.

Scheme owner

Person or organization responsible for the development and maintenance of a conformity assessment system or conformity assessment scheme.

Note 1 to entry: A scheme owner does not necessarily operate the scheme.

Note 2 to entry: A system owner or a scheme owner can be a conformity assessment body itself, a governmental authority, a trade association, a group of conformity assessment bodies or others.

Scope of attestation

Range or characteristics of objects of conformity assessment covered by attestation.

Specified requirement

Need or expectation that is stated

Note 1 to entry: Specified requirements can be stated in normative documents such as regulations, standards and technical specifications.

Note 2 to entry: Specified requirements can be detailed or general.

Third-party conformity assessment activity

conformity assessment activity that is performed by a person or organization that is independent of the provider of the object of conformity assessment and has no user interest in the object

Note 1 to entry: The first-, second- and third-party descriptors used to characterize conformity assessment activities in relation to a given object are not to be confused with the legal identification of the relevant parties to a contract.

Uncertainty

It is the parameter associated with the quantification that characterizes the dispersion of values reasonably attributed to the quantified quantity.

Note: Uncertainty information generally specifies quantitative estimates of the likely dispersion of values and a qualitative description of the likely causes of the dispersion.

9 General requirements

BIOCARBON does not issue BioCredits for biodiversity initiatives that have not been audited by an Independent Third Party (Certification Body). Therefore, the certification bodies shall comply with the following requirements:

- (a) Biodiversity initiatives shall be subject to certification processes by an independent third party. These processes should comply with ISO 17065: 2012;
- (b) The certification processes shall be carried out by a Certification body responsible for conducting an objective assessment and issuing an attestation on the compliance of the initiative with the requirements of the STANDARD and the applied methodology;
- (c) The certification body shall issue a statement indicating that the identification of the baseline, the use of data and indexes for the estimation of the BioCredits, the additionality, the monitoring plan and all other requirements stated in the STANDARD, were properly determined and executed;
- (d) The statement shall include conclusion about how the BioCredits were generated in compliance with criteria requirements in the STANDARD and determine whether the initiative holders comply.

9.1 Scope of certification

The scope of certification should include the following:

- (a) the geographic boundaries of the biodiversity initiative and its baseline analysis;
- (b) the starting date and the chosen conservation activities and mechanisms;
- (c) assessment of drivers and underlying causes of biodiversity transformation and loss;
- (d) additionality analysis;
- (e) consistency of the initiative with applicable law;
- (f) risk management;
- (g) review of stakeholder engagement and consultation;
- (h) indicators related to SDG;
- (i) the application of the sustainable development safeguards;
- (j) the monitoring plan and report.

9.2 Conformity assessment

Certification bodies shall comply with the following:

- (a) examine the data and information to confirm evidence of the compliance with the certification scheme. This review should be based on a sampling plan by selecting data and information that provide a reasonable assurance level and ensure compliance with materiality requirements;
- (b) when assessing the material discrepancy, consider the principles of the norms (ISO, applicable laws or others applicable) or the BIOCARBON STANDARD;
- (c) to have standardized procedures to assess the accuracy, relevance, completeness, consistency, and transparency of information provided by the initiative holders and the participation of all parties;
- (d) to confirm whether or not the initiative meets the certification criteria defined by the BIOCARBON scheme certification and those applicable to it.

10 Certification Bodies requirements

10.1 General requirements

The certification body shall be a legal entity, or a defined part of a legal entity, which can be held legally responsible for all of its audit and certification activities.

The certification body should be responsible for certification statements and retain authority over its decisions concerning audit and certification.

The certification body shall be responsible for the impartiality of audit and certification activities and does not allow commercial, financial, or other pressures to compromise the guarantee of impartiality.

The certification body shall demonstrate that it has assessed the risks arising from its certification activities and that it has appropriate arrangements in place to cover the responsibilities arising from its activities in each audit and certification activity.

10.2 Compliance requirements

Certification Bodies, which carry out the certification of biodiversity initiatives, should also demonstrate the following:

- (a) its accreditation under the requirements of ISO 17065: 2012 and all the provisions of the legislation in force;
- (b) the scope of their accreditation includes biodiversity conservation and/or ecosystem service valuation activities;
- (c) has a sufficient number of professionals, who demonstrate the necessary ethical conduct to perform all the functions required for certification;
- (d) the auditors are experienced in the evaluation of biodiversity conservation strategies and have the appropriate competence;
- (e) has documented internal procedures for the performance of its functions, in particular, procedures for the allocation of responsibilities within the organization;
- (f) ensure the necessary knowledge and practice on issues relevant to the certification of initiatives and ensure quality of the assessment;
- (g) has knowledge of the technical aspects of biodiversity initiatives and methodologies for quantification and monitoring of biodiversity activities and outcomes;

(h) has procedures for handling complaints, appeals, and disputes.

Furthermore, certification bodies shall work in an independent, reliable, non-discriminatory, and transparent manner, respecting the applicable legislation and complying, in particular, with the following requirements:

- (a) have a documented structure that protects its integrity, with provisions to ensure the impartiality of its operations;
- (b) have appropriate arrangements to protect the confidentiality of information obtained from initiative holders;
- (c) demonstrate that they have no actual or potential conflict of interest with the initiative holders for whose assessment have been contracted;
- (d) make available to BIOCARBON, upon request, information obtained from the initiative holders. Information classified as confidential shall not be disclosed without the written consent of the provider unless required by national legislation;
- (e) The information used to determine additionality, baseline scenario and mitigation results shall not be considered confidential.

Certification bodies are responsible for conducting an objective conformity assessment and issuing a statement concerning the information submitted to them by the initiative holder and the other criteria defined by BIOCARBON.

10.2.1 Compliance with BIOCARBON anticorruption policy

10.2.1.1 *Conflicts of interest*

The certification body shall certify that there is no apparent conflict that limits the provision of certification services. Therefore, auditors can act objectively and independently since there is no apparent circumstance that limits the provision of services, in accordance with the laws that govern the purpose of said services. However, if in the course of the activities, BIOCARBON determines that there is any new fact that may constitute a limitation to the provision of auditing services, it will immediately communicate the reasons and circumstances of this to the certification body.

10.2.1.2 *Confidentiality*

The Certification body shall expressly compromise, both during the term of the agreement with BIOCARBON and after its expiration, not to disclose, transmit or reveal to third parties

any Company information to which he has access as a result of the performance of his work activity, nor to use such information in their own interest or of a third party's.

The prohibition established above extends to the reproduction on any medium of the biodiversity initiatives data or company's information to which it has access regarding clients, organizational processes and systems, computer programs or any other type of internal information, unless such information is strictly necessary for the development of the content inherent to their job position and is carried out within the scope of the certification processes.

The violation of this commitment will be considered as a justified cause for the termination of the agreement between BIOCARBON and the certification body.

In the event of breach of the commitment assumed and regardless of the termination of the agreement, BIOCARBON reserves the right to claim compensation for damages that might be caused as a result of the breach of the duty of confidentiality and professional secrecy agreed in the present clause.

10.2.1.3 Compliance of the code of ethics and regulations against bribery and corruption

The certification body is obliged to comply with all the provisions of the Code of Ethics of BIOCARBON, on which the conduct of auditors is forged in decision-making and in the development of certification processes, as well as with all anti-corruption regulations, defense of competition, prevention of asset laundering and terrorism financing, and other criminal or other laws, guidelines and regulations applicable.

10.2.1.4 Money laundering and terrorism financing

The certification body expressly agreed to avoid any type of relationship with persons and/or entities that might have the purpose of money laundering or terrorist financing, as well as to carry out its activity in compliance with all laws and regulations on Money Laundering and Terrorism Financing in force in the countries in which the certification body operates, ensuring that all its transactions with customers, suppliers and partners are engaged in legitimate business activities and that their funds come from legitimate sources.

10.3 Audit team

10.3.1 Team competence

An audit team should have the required competence to carry out certification activities. An audit team shall have:

- (a) knowledge in the biodiversity Program, including eligibility requirements, applicable laws, certification guidelines, and the data in biodiversity scope to be reported. Also, knowledge of initiative eligible activities and the methodology.
- (b) technical knowledge of conservation outcomes and the application of material error and discrepancy, as well as techniques and procedures to ensure data quality,
- (c) knowledge of data and information, including data and information audit methodologies, risk assessment methodologies, data, and information sampling techniques and information control systems.

10.3.2 Skills

An Audit team should have the necessary skills to carry out audit activities, including but not limited to the ability to:

- (a) collect relevant information and apply the knowledge in a manner appropriate to the work,
- (b) understand the meaning of the information and carry out appropriate interpretation,
- (c) think critically and analyze multiple input elements,
- (d) distinguish between facts and inferences and exercise professional skepticism,
- (e) conduct independent investigations to test the assumptions and evidence presented by a responsible party or customer,
- (f) evaluate information, data, and assumptions and make professional judgments,
- (g) apply methods for certification in expected and unexpected situations; and,
- (h) communicate accurately and comply with the particular requirements, the audit process, and its results.

10.3.3 Sectoral competence

An audit team shall have, as a whole, knowledge and skills in the applicable sector. The collective technical competence of the audit team shall include the capability (as applicable) to:

- (a) evaluate the use of the methodology and interpret the result for the ecosystem service evaluated,

- (b) perform the functions specified in the applicable laws and regulations and in the provisions described in the Standard,
- (c) ensures the necessary practices and knowledge of environmental issues relevant to the certification of the initiatives and ensures quality in the assessments,
- (d) knowledge about the technical aspects of the STANDARD and Methodology for tracking and monitoring the biodiversity conservation strategies,
- (e) demonstrate proper handling of complaints, appeals and disputes.

The certification body shall submit information related to professional training and work experience relevant to the competence to demonstrate the audit team's competence and knowledge.

11 Certification requirements

Certification is the third-party attestation of an object of conformity assessment. The audit process is the process of obtaining relevant information about an object of conformity assessment and evaluating it objectively to determine the extent to which specified requirements are met. The certification body shall consider:

- (a) conformity with applicable certification criteria, including the principles and requirements of the BioCarbon Crediting Program in the scope of certification;
- (b) information and documentation on the initiative planning, including procedures and criteria, baseline, quality control and assurance, risk management, monitoring, and reporting;
- (c) any significant changes in procedures or criteria of the initiative since its last reporting period;
- (d) biodiversity indicators reported in the baseline;
- (e) any significant changes in biodiversity conditions or improvements since the last reporting period or since the initiative's former certification.

Accordingly, the certification audit shall constitute an independent and documented process to assess biodiversity outcomes in relation to the established certification criteria. As part of the certification process, the certification body shall:

- (a) apply to BIOCARBON for approval to carry out certifications, submitting the documentation with relevant accreditations;

- (b) apply the BIOCARBON Program and everything in this manual, always following the most recent versions;
- (c) select a competent team to carry out the audit and certification processes;
- (d) apply consistent criteria for certification, based on the requirements of methodologies and other regulatory documents;
- (e) base their findings and conclusions on objective evidence and conduct the auditory under applicable rules and procedures;
- (f) do not omit evidence that may alter the certification decision;
- (g) present the information in certification reports in an objective, neutral, and consistent manner, and clearly document all assumptions, including references to the relevant BioCredits quantification within the biodiversity initiative's documentation;
- (h) safeguard the confidentiality of all information obtained or created during the audit process;
- (i) issue an attestation in compliance with the principles describes above and complying with the certification scheme.

11.1 Risk-based approach

Certification bodies shall consider the associated risks, being competent, consistent, and impartial. Risks may include, but are not limited to, those associated with:

- (a) the objectives of certification and the requirements of the standard,
- (b) competence, consistency, and actual and perceived impartiality,
- (c) legal, regulatory, and liability issues,
- (d) the organization responsible for the initiative and its management system, i.e., operating environment, geographical location,
- (e) the susceptibility of any parameter included in the quantification of BioCredits, which may generate material errors, even if a control system is in place,
- (f) the assurance level achieved, and evidence collected accordingly, used in the audit process,
- (g) the certification body shall establish the relative importance required by the intended users considering the objectives, assurance level, criteria, and scope of audit,

- (h) local communities' perception,
- (i) misleading information or misuse of the marks by the client.

11.2 Conservative approach

When the certification body evaluates comparable alternatives, it should give preference to the alternative that is moderately cautious.

11.3 Level assurance and materiality

In all cases, in order to certify the biodiversity initiatives, the certification body shall also consider the following criteria.

- (a) the level of assurance of the certification of the initiative shall not be less than 95%,
- (b) the material discrepancy in the data supporting the biodiversity initiative baseline and the estimate of BioCredits may be up to $\pm 5\%$,
- (c) the consistency of the baseline under existing national regulations and the methodology, as appropriate,
- (d) the mitigation results quantification against the Asserted baseline, by the national regulations in force and the methodology, as appropriate,
- (e) evaluation of indicators related to sustainable development objectives, as applicable.

12 Certification process

When the initiative holder requests certification, they shall submit an Initiative Document that includes the BioCredits declaration, to the certification body and provide all the information required by the certification body to do the audit process.

The certification body, contracted by the initiative holder, shall evaluate the documentation and information related to the initiative. Besides, the certification body shall determine whether the initiative holder complies with all the provisions of the BioCarbon Biodiversity Standard, the methodological document and the others that apply to it, assessing, among other aspects, the following:

- (a) ecosystem and biodiversity conservation targets and objectives;
- (b) the adequate use of an appropriate methodology;

- (c) the assessment of uncertainty and conservative approach;
- (d) the baseline;
- (e) biodiversity outcomes achieved;
- (f) compliance with the additionality criteria;
- (g) assessment of socioeconomic aspects;
- (h) contribution of the initiative to sustainable development objective (maximum 3);
- (i) stakeholder's consultation;
- (j) the compliance of the sustainable development safeguards;
- (k) compliance with national legislation;
- (l) conformity of the initiative with the requirements for grouped initiatives;
- (m) Comprehensive Monitoring plan's design for the quantification and follow-up of BioCredits, following the Methodology.

12.1 Audit and certification activities

The certification body shall complete the audit activities through the steps described below.

12.1.1 Preliminary evaluation

As part of this preliminary evaluation, the certification body shall request to the initiative holder for sufficient information to determine the purpose and scope of the audit, considering the following:

- (a) if the initiative corresponds to an eligible activity for the Certification Program,
- (b) if the initiative applies the methodology under the requirements of the program,
- (c) if the Monitoring plan or report complies with the methodology,
- (d) if the determination of the baseline considers the considerations provided by the BIOCARBON PROGRAM and by existing sectoral and national regulations.

12.1.2 Contractual agreement

Once the previous information has been evaluated, the initiative holder and the certification body shall sign a commercial agreement specifying the scope and everything related to the audit process.

12.2 Audit means

The certification body shall evaluate the information provided by the initiative holder. For the assessment, the certification body shall use the audit resources specified in this Manual and, where appropriate, apply standard audit techniques, including but not limited to the following.

12.2.1 Preliminary assessment

The audit team shall review the initiative document (CID). This preliminary evaluation of the CID is the basis for the assessment of the appropriate information to determine the purpose and scope of the certification.

(a). Documentary review

The documentary review shall include:

- (i) full review of the initiative data and information;
- (ii) cross-checking the information contained in the initiative documents and other documentary sources used;
- (iii) review of data and information for completeness;
- (iv) review of the monitoring plan, the methodology, the quantification of BioCredits and other regulatory issues, paying particular attention to measurement frequency, measurement quality, equipment and calibration requirements, as well as quality assurance and process control;
- (v) evaluation of data management, quality assurance, and the management system in the context of generating and reporting significant changes in biodiversity conservation performance.

(b). Follow-up actions

Follow-up actions based on audit techniques include, but are not limited to, the following:

- (i) cross-checking the information, ratified with the participants in the interviews, to ensure that relevant information was not omitted;
- (ii) review of other sources of information related to the initiative or eligible activities in which it is located;
- (iii) evaluation of the application of the methodology, including the identification of the baseline and the biodiversity initiative outcomes;
- (iv) consideration of the appropriate and accurate use of models and parameters for the estimation of BioCredits;
- (v) sampling applies a method following the initiative's characteristics, the level of assurance, and materiality required:
 - (i) review of the information flows to generate, consolidate and report the monitored parameters,
 - (ii) interviews with relevant personnel to determine whether operational and information gathering procedures are implemented following the monitoring plan;
- (vi) cross-checking between the information in the monitoring report and data from other relevant sources;
- (vii) assessment of the activities and monitoring practices, based on the requirements described in the monitoring plan, the methodology, and other related documents;
- (viii) review and evaluation of data, parameters, and models, as well as assumptions considered for the calculation of BioCredits;
- (ix) the evaluation of procedures that guarantee quality control and assurance, to identify and correct omissions or errors in the reported monitoring parameters.

12.2.2 Stakeholder engagement

The audit report shall contain all the information and interviews carried out with relevant stakeholders that took place during the audit activities. Specify if they were conducted in person, via telephone or video conference. Include a description about the consulted aspects and the results of the interviews.

The report shall include, but are not limited to, the following:

- (a) interviews with relevant stakeholders, such as people with knowledge about the design of the initiative and its implementation;
- (b) interviews with initiative participants and those in charge of designing, implementing, and monitoring activities;

12.2.3 On-site visit

During the audit process, an on-site visit is requested. In all cases, the certification body shall consider the initiative's characteristics, the specifications of the methodology, and the complexity of the information and data and parameters to be evaluated to carry out the onsite visit.

12.3 Audit plan

The certification body shall develop an audit plan, including a documented sampling plan addressing the requirements specified by the STANDARD, specifically:

- (a) assign competent personnel to carry out the activities;
- (b) determine the audit activities, based on the initiative's characteristics and the client needs;
- (c) assess the risk of material error concerning the information evaluated;
- (d) confirm the times and logistics required to carry out the audit activities;
- (e) define the evidence collection activities necessary to complete the audit under the specified requirements and by the results of (b) and (c);
- (f) prepare an evidence collection plan, considering (c) and any measures the client has implemented to control the sources of possible errors, omissions, and misrepresentations; and,
- (g) prepare an audit plan, including objectives and scope, audit team (roles and responsibilities), duration of audit activities, onsite visit, specific requirements, and the level of assurance and materiality.

12.3.1 Sampling plan

The certification body shall develop a sampling plan that considers the following:

- (a) the level of assurance;

- (b) the scope of audit and certification activities;
- (c) the conformity assessment criteria;
- (d) the quantity and type of evidence (qualitative and quantitative) required to achieve the agreed level of assurance;
- (e) the methodologies for determining representative samples;
- (f) the risks of potential errors, omissions, or misinterpretations.

The sampling plan shall be modified based on any risks or concerns related to materiality that could lead to errors, omissions, or misinterpretations identified during the audit process.

The certification body shall use the sampling plan as an input element to develop the audit plan.

12.4 Conducting the certification audit

The certification body shall carry out the audit activities per the audit plan agreed with the client. The plan shall be subject to review and adjustment as necessary during the course of the audit activities. The certification body shall carry out the following activities:

- (a) collection of sufficient and objective evidence on the data and information provided by the initiative holder, their traceability through the data and information management process, and any additional analysis and calculations;
- (b) assessment to specified requirements;
- (c) prepare a conclusion on the conduct of audit activities; and,
- (d) a draft audit reports.

12.5 Reviewing

The certification body shall review the audit activities and the documents generated by the audit team. This review shall be carried out by professionals who were not involved in the audit process.

This review shall confirm the following:

- (a) the audit activities were performed following the agreement between the parties and the specific requirements that apply;

- (b) sufficient and appropriate evidence to support the decision of the audit team;
- (c) all findings resulting from the audit process have been identified, documented, and solved;
- (d) the competence of the members of the audit team;
- (e) whether the audit planning has been appropriately designed, including its scope, strategic risk assessment, audit plan and evidence collection, and;
- (f) whether the opinion of the audit team is properly presented.

12.6 Clarification, corrective and forward actions request

The assessment shall include, as appropriate, clarification, corrective or forward actions request, in compliance with the objectives, methodology, uncertainty, baseline, additionality criteria, social co-benefit criteria, among others.

Also required is the inclusion of the contribution to sustainable development objectives (maximum of 3), stakeholder consultation, compliance with national legislation and the monitoring plan.

The audit team shall briefly describe the process for the resolution of any findings raised by the audit team and, if applicable, pending forward action requests.

Clarification requests (CLs)

If applicable, the issues and the total number of findings that correspond to clarifications requested.

Corrective actions request (CARs)

If applicable, the issues and the total number of findings that correspond to corrective actions requested.

Forward action request (FARs)

If applicable, the issues and the total number of findings corresponding to forward actions, i.e., findings raised during the audit and certification process.

Remark the total number of corrective action requests, clarification requests, forward action requests and other findings raised during the audit.

12.7 Audit report

Once the information has been assessed and all necessary procedures have been carried out, the certification body shall inform the initiative holders of its decision. The notification to the initiative holders shall include:

- (a) If apply, the confirmation of the compliance, by certification decision and to issue a certificate (certification statement). The certification statement is a separate document from the audit report.
- (b) an explanation of the reasons for rejection. It determines that the initiative, judging from the documentation, does not qualify.

The audit report shall include the description about compliance, in accordance with applicable requirements in the BioCarbon Standard, with a brief description of findings.

If the certification body determines that the biodiversity initiative meets all certification requirements, the certification body shall request the registration of the initiative. This request is contained in an audit report, which includes information about the initiative, with quantification of net biodiversity gains and compliance with the Sustainable Development Goals (SDG) indicators defined by the initiative holder.

12.8 Certification statement

The certification body shall issue a certification statement upon achievement of the audit, which complies with the following:

- (a) address the intended users of the attestation;
- (b) describe the level of assurance of the audit;
- (c) describe the objectives, scope, and criteria for conformity assessment;
- (d) describe whether the data and information supporting the declaration are hypothetical or historical;
- (e) include the certification body's conclusion, including any qualifications or limitations made by the responsible party;
- (f) include a conclusion on the initiative's contribution to sustainable development objectives;
- (g) include a conclusion addressing the sustainable development safeguards.

Document history

Type of document. Normative

Certification Manual for biodiversity initiatives.

Version	Date	Nature of the revision
1.0	February 29, 2024	Firs version
1.1	May 13, 2025	<p>The term 'net gains' has been removed</p> <p>Inclusion of the BioCredits unit</p> <p>Inclusion of a requirement regarding adherence to sustainable development safeguards</p> <p>Minor editorial changes</p>