

## Terms of Reference for Project Validation against the ACORN Framework V1.0 and Methodology V1.0

### Introduction

ACORN (Agroforestry CRUs for the Organic Restoration of Nature) is an initiative developed by Rabobank. The objective is to increase the accessibility of the international carbon market for smallholder farmers in the developing world. The Plan Vivo Foundation has certified and supported the development of two key components of the ACORN program:

- **ACORN Framework** – A set of requirements that all ACORN projects must meet. These requirements not only meet all requirements in the Plan Vivo Standard V4/2013 but also go beyond these requirements to narrow down the type of project that can enter the ACORN programme.
- **ACORN Methodology** – Rules and procedures around the estimation of climate benefits from ACORN projects

The purpose of these two documents, in addition to the [ACORN platform](#), is to improve the efficiency of the registration, reporting and validation process, whilst also ensuring that all ACORN projects are of a high enough quality to also align with the Plan Vivo Standard.

This ToR can be used for third-party validation of an ACORN project against the ACORN **Framework V1.0** and the ACORN **Methodology V1.0**.

### Objectives

The purpose of validation is to ensure a thorough, independent assessment of project design against the ACORN Framework and Methodology. This includes confirmation that the:

- Project area is physically as described in the project documentation;
- Local partners have sufficient capacity and understanding to achieve the stated project objectives by implementing the planned activities;
- Project participants have given their free, prior and informed consent to be involved in the project, and will be participatorily engaged throughout the project;
- Inputs used to calibrate the models described in the Methodology are appropriate; and,
- Intended project impacts are likely to be delivered.

The validation also makes observations and recommendations based on field visits to the project and identifies any corrective actions necessary.

### Scope and Methods

The validation process involves application of auditing techniques including:

- i. A critical review of project documentation and any other relevant documentation or supporting evidence to enable the project to be properly assessed against the ACORN Framework and Methodology.
- ii. Field visits to the project area taking into account the requirements described in Annex 1, in order to:
  - Confirm whether the project’s physical site description and governance structure is as described in the Acorn Design Document (ADD)
  - Identify objective evidence of conformance with each of the requirements in the ACORN Framework and Methodology by:
    - Interviewing and interacting with the Local Partner (in-country manager);
    - Interviewing relevant stakeholders such as participating householders, community members and leaders, local government officials, government forestry agencies and extension services and other projects working in the same area;
    - Identifying and assessing available supplementary project documentation and tools e.g. planning documentation, databases, templates, legal agreements etc.; and,
    - Cross-checking results from interviews with project documentation to ensure that documentation reflects ground realities and staff awareness of project goals and procedures.
  - Fully understand the project context and the views of other local stakeholders and experts regarding the project’s likely impact and benefits
- iii. Preparation of the validation report in the outline given in Annex 2 and submission of this with any supporting evidence to the Plan Vivo Secretariat.

Each of the requirements from the ACORN Framework and ACORN Methodology, that a Validator should give input, are provided along with guidance on how to assess in the validation report template (Appendix 2). Validators are expected to assess and give opinion on all of these requirements with information taken from the field visits, assessment of the ADD, and requests for further supporting information from ACORN and the Local Partner organizations. Sources of information should be identified and, wherever possible, cross-checked with other sources to ensure that the validation report represents an accurate and relevant assessment of the project.

## Sampling plans

It is expected that the validator appropriately samples elements of the project to create an image of whether compliance is achieved on a larger scale. These elements include, but are not limited to:

- Project sites
- Participant, community member, and Local Coordinator staff interviews
- Participant agreements
- Monitoring or sample-plot data collected data

The template in Appendix 2 of this ToR will, on multiple occasions, give guidance that information should be collected or confirmed through a sampling process. Sampling should be completed according to an appropriate sampling plan.

The sampling plan should be created in line with the requirements of Section 4.4.3 of ISO 14064-3:2006 or Section 6.1.6 of ISO 14064-3:2019 (as applicable), which describe the purpose and design of the evidence-gathering activities and how they correspond to potential risks identified by the audit team. Evidence-gathering plans should not be communicated to projects.

The Audit Plan should evolve as the validation/verification audit progresses and the audit team obtains more information on potential areas of risk and supporting evidence to substantiate the GHG emission reductions or removals assertion. The Plan Vivo Foundation may request a copy of the Audit Plan at any time.

If support is necessary to create a sampling plan, please contact the Plan Vivo Secretariat, who may be able to assist.

## Outputs

The output of the validation is a **Plan Vivo ACORN Validation Report**. Along with any supporting documents, it presents the review findings and details of the project's compliance with each of the relevant requirements in ACORN Framework and Methodology (some requirements may not be necessary or possible to assess at validation). The template for the validation report is given in Appendix 2. The validation report template includes the following sections in each of the broad themes. All these need to be completed:

### A. Requirement

The validation report should describe how the project meets each requirement of the ACORN Framework and Methodology. This section gives the specific requirement that needs to be assessed by the validator. In some sections, very similar requirements have been grouped together for efficiency. Refer to the ACORN Framework and Methodology for further clarification of these.

### B. Guidance notes for validators

This section indicates how the specific requirements might be assessed by the validator by giving some suggestions about where the necessary validation information might be obtained. Other sources or means of answering the validation question might also be possible if available.

### C. Findings (describe)

In this section the validator should answer the validation questions. This should be a comprehensive response (rather than a simple yes/no) explaining the reason for the answer given. The findings should be used to justify the decision given under 'conformance'.

### D. Conformance

In this section the validator should indicate whether conformance with the ACORN Framework and Methodology has been achieved.

### E. Corrective Actions (describe)

Where the validator finds that the project is not compliant with a given requirement of the ACORN Framework or Methodology, the report should specify the corrective actions needed for compliance and propose a timescale within which it must be implemented. For each corrective action identified, the report should specify whether, in the opinion of the validator, a major or minor corrective action is required. An Observation may also be applied where felt appropriate by the Validator.

Major Corrective Action Request (CAR): A non-conformance with the ACORN Framework or

Methodology that is likely to result in the failure of the project or is likely to materially reduce its ability to deliver the benefits intended. A major CAR may include a collection of several less significant non-conformances that collectively suggest critical failings in the project.

Minor Corrective Action Request (CAR): A non-conformance that is unlikely to materially affect the project's delivery of the intended benefits but which still needs to be corrected in order to reach the requirements of the ACORN Framework and Methodology. This may include a single or small number of lapses in maintaining systems, minor omissions or inconsistencies in documentation.

Observations: The reviewer may find areas where procedures, data or documentation could be clarified or improved, but which are not deemed material enough to impose a corrective action. In this case, the reviewer should make observations or recommendations, which the Plan Vivo Foundation will follow up with ACORN at its discretion. These should also be included in the report.

#### **F. ACORNs Response (if applicable)**

In the draft validation report, this section should be left blank in order for ACORN to provide a reply to any CARs or Observations raised. ACORN must then explain why they believe compliance has been achieved and/or why the CAR/Observation has been addressed. Tables, extracts of project documentation, photos, Excel tables etc. may be referred to or inserted into this section to demonstrate compliance.

#### **G. Status (if applicable)**

After ACORN's response(s) to the CAR(s) have been delivered, the Validator should assess whether the reply has sufficiently (CLOSED) or not sufficiently (OUTSTANDING) addressed the CAR/Observation raised. If deemed appropriate, they may opt to convert a Minor CAR into a FAR (see below). The reviewer should also provide supporting arguments for the decision by explaining what steps have been taken by the Project Coordinator in order to demonstrate compliance.

#### **H. Forward Actions (describe, if applicable)**

If deemed appropriate by the Validator, a Minor CAR may be converted into a Forward Action Request (FAR) if it may reasonably take a long period of time to resolve and it is unlikely to materially affect the project's delivery of the intended benefits. Any FARs should be given a timeframe to resolve and all FARs should also be summarized in Table 3 of the Validation Report.

#### **Validation Opinion**

The validation report will include a summary validation opinion, as to whether:

- iv. The project documents represent an accurate and clear description of the project and its activities.
- v. Based on an objective assessment of the project, the project is compliant with the ACORN Framework and Methodology.

At the discretion of the validator, a project may receive a positive validation opinion with open FARs where an agreed time-frame is reached for meeting them.

Projects with open major CARs (OUTSTANDING) should resolve the CARs with the validator before a positive validation opinion can be given.

#### **Project Documentation and Supporting Evidence**

The project coordinator will make all project documentation needed for the validation (e.g. the ADD



and any other supporting evidence to show compliance with the Standards) available to the validator at least 2 weeks before the field visit.

The validator reviewer is expected to use their expert knowledge and professional judgment to evaluate all the available evidence to determine which of the requirements of the ACORN Framework and Methodology are satisfied by the project as designed and documented.

### **Publication of Validation Reports**

The validation report, all of its contents and any drafts will remain confidential until the Plan Vivo Foundation publishes its contents following its decision regarding a successful Validation.

All validation reports will be published on the Plan Vivo website.

## Appendix 2: Project Validation Report Template

The project validation report should be completed using the following template as a guide. Additional material such as photographs, copies of documents or parts of documents (providing material evidence) may also be added if relevant to the validation. **Please, do not modify the format of this report without prior approval from the Plan Vivo Secretariat.**

**Name of Reviewers:** Javier Cócera

**Date of Review:** 17/10/2022

**Project Name:** Climate Smart Coffee Agriculture

**Project Description:** The project aims to increase the quality and productivity of farmer output, adapt the farmland to build resilience to climate change, avoid deforestation, and reduce and sequester carbon emissions.

**List of Principal documents reviewed (including list of sites visited and individuals/groups interviewed):**

- Acorn Design Document
- CRU Calculation spreadsheet
- Rest of spreadsheet documents
- Visit of plots (location of plots in annex 1 – field notebook)
- People interviewed (annex 1)
- List of all evidence (annex 2)

**Visited sites:** Information about sites visited in Annex 1 (field notebook)

**List of individuals interviewed:** Asociaciones Sociales Productoras de Café, Solidaridad Team, Asociación de Mujeres Encenillal (name of all the women included in the fieldbook), Eduver Suárez, Clara Eugenia Cortés, Arley de Jesús Aricapa Velasco, Oscar Aricapa Suárez, Carlos Isaza, Ociel Antonio Velasco Aricapa, María Isabel Cortés, Comunidad del Resguardo de Escopetarra, Rosa Irene, Hector Fabio Aricapa

**Description of field visit:** the field visit has been performed during June 2022. The auditor interviewed different stakeholder and had the opportunity to visit different places to verify the activities implemented. The objective of the project is to increase the quality and productivity of farmer's output, adapt the farmland to build resilience to climate change, avoid deforestation and reduce and sequester carbon emissions.

**Validation Opinion:**

AENOR has performed the validation of the Climate Smart Coffee Agriculture project and has verified that the project is in compliance with the ACORN Framework and Methodology. The project is located in Colombia.

The validation process was performed on the basis of all issues and criteria of the ToR. The conclusions of this report show that the project, as it was described in the project documentation, is in line with all criteria applicable for the validation.

The review of the project design documentation and additional documents; and the subsequent background investigation, follow-up interviews and review of comments by parties have provided AENOR with sufficient evidence to validate the fulfilment of the stated criteria.

AENOR audit team reproduced the spreadsheets of carbon calculation and considers that the estimations have been determined properly.

In AENOR's opinion, based on an examination of the evidence, there is nothing in the project to suggest that these assumptions do not provide a reasonable basis for forecasting the estimates.

*Table 1. Summary of draft report major and minor Corrective Actions  
(This chart shows the number of CARs previous to the first response from Rabobank)*

Theme	Major CARs	Minor CARs	Observations
Governance	1	5	2
Carbon	0	2	0
Ecosystem	0	2	0
Livelihoods	0	1	0

*Table 3– Summary of open Forward Actions (if any)*

Forward Action Requirement (FAR)	Description	Process to Resolve	Time Frame to be Closed By
<b>List the FAR number (and the CAR it relates to if not obvious)</b>	<i>Describe the non-compliance</i>	<i>Describe how this is to be resolved and who the evidence should be submitted to for review</i>	<i>When should the FAR be closed by</i>
<b>4.2.19 &amp; 4.2.20</b>	<i>Grievance report is not provided</i>	Provide the report after year 1	<i>After year 1</i>
<b>5.4</b>	According to the requirement, insufficient number of farms assessed.	Increase the number of farms assessed in the next verification	<i>After year 1</i>
<b>4i</b>	The requirement of soil organic carbon has not been assessed	Analyze the soils as per requirement in the following verification.	<i>After year 1</i>
<b>7.1.4.1 &amp; 7.2.1</b>	The model has not been provided yet	Provide the model once it has been validated	<i>After year 1</i>
<b>CRU Calculation Excels</b>	<i>For the next verification, please, add all the formulae behind the calculation in the main excel document to reproduce the calculations of all the data.</i>	Provide a more detailed excel (calculations) in the next verification to allow the follow-up of the formulae (traceability)	<i>After year 1</i>



*Table 4– Assessments requested by reviewers from ADD and/or technical specification review process*

Relevant requirements within Framework or Methodology	Description of concern	Validator comments	Corrective actions (if any)	ACORN response	Resolved?
		<i>After assessing the project against the raised concerns, please include comments on whether any aspects of the project are non-compliant with the Plan Vivo Standard.</i>	<i>Please write “none” if no correction actions required.</i>	<i>If corrective actions required, ACORN must provide response detailing changes made to address concerns.</i>	<i>(for validator) Has ACORN’s response resolved the concerns.</i>
FW 4.2.4	<i>Inclusivity of farmers being onboarded. Is there no exclusion on the basis of gender, age income, social status, ethnicity or religion or any other discriminatory basis? Also in what order are farmers being onboarded?</i>	<i>Solidaridad has developed a gender-inclusive policy, which is a tool to improve the social inclusion of women and young people in the framework of the project. The audit team has verified this policy provided by the PP and also has assessed the implementation during the field visit through interviews with different community members. The audit team had interviews with women and women association and asked about their commitment and the opportunities they have as women. All of them explained the phases and objectives of the project as well as they talked about the benefits within woman groups. Further information in Annex 1.</i>	<i>NONE</i>		
FW 4.2.13	<i>Proof of earmarked funds.</i>	<i>The evidence will be provided after the year 1 according to the ADD document. Also, according to the visit, the auditor asked about the payment, and they confirmed that the first payment has not been done yet.</i>	<i>YES. Provide the evidence.</i>	<i>Solidaridad has been paid by Rabobank and the payment for farmers will be rolling out shortly, evidence will be provided after year 1 as stated</i>	<i>YES, the evidence has been provided</i>

Relevant requirements within Framework or Methodology	Description of concern	Validator comments	Corrective actions (if any)	ACORN response	Resolved?
				<p><i>in the ADD. Please see attached document (NB421 – INGRESO 113.70010USD ACORN_COLOMBIA) of the account where the money has been transferred. Due to the unreasonably high costs of opening two bank accounts in Colombia two keep farmer payment and local partner payment separate, Solidaridad has chosen to display transparency between the two by using different cost centers as follows:</i></p> <p>03042 RABOBANK - ACORN 03042002 Pago a productores 03042003 Solidaridad</p>	
FW 4.2.18	Check two way communication with farmers is actually happening.	Provide further information about the methods used to communicate within the ADD.	YES. Provide explanations	<p><i>There is a clear and transparent method described in terms of the manner farmers are expected to communicate (whatsapp, email, in-person) and to who the communicate these with (community/farmer &gt; lead farmer &gt; technician &gt; project coordinator &gt; project</i></p>	YES. The audit team has assessed the information provided and does match with the information obtained from the interviewees on

Relevant requirements within Framework or Methodology	Description of concern	Validator comments	Corrective actions (if any)	ACORN response	Resolved?
				<i>manager). Solidaridad believes this process is transparent due high level of engagement/communication and the close relationships with community and farmers that exists in the Project area.</i>	<i>field about communication methods.</i>
ADD Part D;3 (FW 4.1.7)	<i>Can you please confirm that the agroforestry system being implemented in the two ecoregions is appropriate?</i>	<i>The agroforestry system is being implemented in two regions according to the information provided on the ADD and the assessment done by the audit team.</i>	<i>YES. Provide a better quality map of the ecoregions as well as including the legend of both ecoregions in the map to allow the identification.</i>	<i>The different ecoregions are presented by colour and the red dots represent our plots. What you can see from the second map is that most of our plots are located in the blue ecoregion being Cauca valley montane forests and a minority of the plots are located in the purple ecoregion, Cauca valley dry forests. A new map has been included in the ADD (Annex 1) on 28/6/22 with a clear legend, scale, north arrow, colors to represent ecoregions and town names etc.</i>	YES
Business Case Farmer	<i>Additionality; from the farmer business case it seems that the farmer does not require the CRU revenues as its such</i>	<i>The PP has provided the annex 5 which is a local partner and farmer business case. The business case of the local partner shows that Solidaridad have received a significant amount of donor funding from two sources</i>	NONE.		

Relevant requirements within Framework or Methodology	Description of concern	Validator comments	Corrective actions (if any)	ACORN response	Resolved?
	<i>a small fraction of the impact of implementing the agroforestry system. (the main impact is increased saleable coffee production). Can you confirm through review of business case and interviews with farmers.</i>	<i>that will be used for this project in terms of farmer onboarding to reach 10,000 to 25,000 farmers in the near future. AENOR has assessed the information provided through direct interviews with farmers and confirm that the surfaces of the farms is very low and they do not need incomes for the future implementation of the plantations.</i>			
Part F; 2 FW 4.1.7	<i>Check if tree species chosen for the agroforestry design are appropriate for this project.</i>	<i>The species described on section F.2 of the ADD are native. The audit team has evaluated the origin of these species and confirms that the information provided is correct</i>	<i>YES. Please, write the name of the species according to the technician requirements. Along the whole document, some scientific names have been mentioned. However, the way in which the names have been provided is not the correct.</i>	<i>Should be adjusted now. If you believe this is not accurate please provide an example of what format you want to see and where in the ADD this should be altered specifically.</i>	<i>YES, it has been solved.</i>
Part H Onboarding; 8 (FW 4.2.18)	<i>check that 'participants are aware that the efforts and expenses in the first years will be worth the results in the future once the trees are</i>	<i>The audit team has assessed this requirement during the field visit. The participants are aware that the current effort will mean a better future for their communities. The audit team deems the requirement is met. Farmers are aware that in the beginnings, the effort</i>	<i>NONE.</i>		

Relevant requirements within Framework or Methodology	Description of concern	Validator comments	Corrective actions (if any)	ACORN response	Resolved?
	<i>well established and providing benefits and carbon credits are being generated consistently. Farmers do not seem to be phased by the potential loss in the first years (5%) as the gain is 4 times more after the first years hurdle.'</i>	<i>are higher, but it will suppose a higher rent in the future.</i>			
Part K; project adaptation, risk (insufficient (local) nurseries) FW 4.9.2	<i>Please check availability of seedlings at nurseries. Particularly keeping in mind the projects plans for scaling.</i>	<i>The project proponent has provided information about the nurseries of the project. There are some seedlings; the nursery of Jubilar and the nursery of CARDER are two commercial examples. There are new community nurseries which are the responsible to grow and look after the seedlings. These community nurseries bring more opportunities to coffee farmers and families.</i>	NONE		

# Framework requirements to assess

## Theme: Eligibility

### Sub-theme: Eligible land

Requirements 4.1.2 & 5.1.1	
<b>A. Requirement:</b>	<p><u>4.1.2</u>  <i>Acorn projects can provide evidence of land cover over the past five years from the project start date to prevent potential perverse incentives for tree planting. Evidence can be provided using satellite monitoring plot imagery or other forms of proof (e.g. oral or documented) that demonstrate that the land was not cleared prior to the project intervention with the intention to claim CRUs.</i></p> <p><u>5.1.1</u>  <i>The Local Partner and participants confirms that no deforestation has taken place five years before the start of the project intervention (project baseline). If this cannot be confirmed, a description of the cause of the deforestation is provided, including the measures that have been taken to prevent deforestation from happening again.</i></p>
<b>B. Guidance Notes for Validators</b>	<ul style="list-style-type: none"> <li>Assess against 4.1.2 by sampling smallholder plots. Assess the evidence that was provided to ACORN to demonstrate that the land was not cleared prior to the project intervention. If: <ul style="list-style-type: none"> <li>The evidence was provided by satellite imagery that shows absence of trees in the smallholder land at T-5 (5 years prior to the smallholder joining the project), confirm that the satellite image used appears to match the smallholder land that it is ascribed to.</li> <li>The evidence was provided through other forms of proof, assess the accuracy of this proof by e.g. speaking to the smallholder and their neighbours.</li> </ul> </li> <li>Assess an appropriate number of smallholder plots whose evidence was provided through non-satellite-imagery means, i.e. other forms of proof.</li> <li>If the Local Partner confirms that deforestation has occurred 5 years prior to the start of project activities: <ul style="list-style-type: none"> <li>Confirm whether the deforestation was caused by the perverse incentive to later claim CRUs</li> <li>Give opinion as to whether, based on the Local Partner's mitigation measures, it is likely to occur again.</li> </ul> </li> </ul>
<b>C. Findings (describe)</b>	<p><i>The information has been assessed through the speaking to the smallholders during the field visit. Evidence of the land assessment also has provided although it does not correspond to 5 years previous to the project start. To improve the guarantee of the eligibility, provide evidence of the 5 years prior the start date that the land was not cleared.</i></p>

<b>D. Conformance</b>	Yes <input checked="checked" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	NONE		
<b>F. ACORNs Response (if applicable)</b>	Our t-5 check is our technical way to measure 5 years back from project start to determine if the land was cleared. We have completed this check, which displayed 1 plot failed. This farmer and his neighbours have been interviewed and confirm no deforestation within the last 5 years. The failure could be a result of his farm bordering forested land and hwo that was interpreted during the t-5 check. Our remote sensing team is happy to share this data with you.		
<b>G. Status (if applicable)</b>	CLOSED		
<b>H. Forward Actions (describe, if applicable)</b>	NONE		

### Sub-theme: Eligible project interventions

Requirement 4.1.4			
<b>A. Requirement:</b>	Acorn projects should contribute to the enhancement and/or restoration of degraded, damaged or destroyed land, and improve land use activities.		
<b>B. Guidance Notes for Validators</b>	<ul style="list-style-type: none"> <li>Give your opinion on whether activities are taking place, and/or have taken place, on land that is degraded, damaged or destroyed or existing cropland.</li> <li>Give your opinion on whether you believe that the activities being employed by the project participants will enhance/improve the land.</li> <li>This may be assessed during visits to project sites and discussions with project participants and staff of the local coordinating organisation.</li> </ul>		
<b>C. Findings (describe)</b>	<p>During the field visit, the audit team has checked through direct interviews the benefits that the project brings to the land use and the farmers, as well as the way in which communities respect the environment.</p> <p>Among the benefits, the main ones stated by the beneficiaries are:</p> <ol style="list-style-type: none"> <li>Improvement of the environment care. Corridors are being promoting and hydric regulation has been improved.</li> <li>Project helps to climate change adaptation, and although the incomes are not higher, the benefits for the environment are higher.</li> <li>Due to the trainings, the beneficiaries know much better what is the best way to plant coffee trees, which corresponds to a better quality in soil capacity.</li> <li>Tree planting improves the soil conditions, avoid slippery surfaces (due to high slopes) and improves the cashflow of the communities.</li> </ol>		
<b>D. Conformance</b>	Yes <input checked="checked" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>

E. Corrective Actions (describe)	NONE
F. ACORNs Response (if applicable)	(To be filled out by the Project Coordinator)
G. Status (if applicable)	(Does the validator consider the CAR and/or observation "Closed", "Outstanding" or "converted to FAR"?)
H. Forward Actions (describe, if applicable)	NONE

Requirement 4.1.5			
A. Requirement:	Acorn projects should strive to not contribute, or to do their utmost to avoid, environmental or (agricultural) biodiversity harm (e.g. reduction of long-term food security, water pollution, deforestation, soil erosion). All potential negative effects are identified, mitigated and monitored. These negative effects are detailed in annual reports to Acorn and the certifier.		
B. Guidance Notes for Validators	<ul style="list-style-type: none"> <li>Give opinion as to whether you believe the project activities will result in environmental or biodiversity harm. Information can be gathered from site visits where project activities are currently being undertaken.</li> <li>Where potential negative effects have been identified, do you believe the mitigating actions will be sufficient to reasonably mitigate any harm? Are the appropriate people (e.g. farmers and/or coordinating organisation) appropriately aware of these mitigating actions, how to undertake them and monitor the outcomes?</li> <li>Are project staff aware of the need to report any negative effects to Acorn on an annual basis?</li> </ul>		
C. Findings (describe)	Chemical pesticides are often replaced by biological and cultural control. Farmers use <i>Beauveria bassiana</i> fungus to biologically control. When farmers use chemicals, they combine the chemical with coffee pulp. Solidaridad offers training in shade management to improve the agricultural biodiversity.		
D. Conformance	Yes <input checked="checked" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
E. Corrective Actions (describe)	NONE		
F. ACORNs Response (if applicable)	(To be filled out by the Project Coordinator)		
G. Status (if applicable)	(Does the validator consider the CAR and/or observation "Closed", "Outstanding" or "converted to FAR"?)		
H. Forward Actions (describe, if applicable)	NONE		



Requirement 4.1.6			
<b>A. Requirement:</b>	<i>Acorn projects should demonstrate that the project intervention increases, or at least does not detriment, the impact KPIs which measure project performance on social, economic and environmental benefits, and that the KPIs are measured over a period that is of sufficient length to provide an adequate representation of the long-term impact of the project intervention.</i>		
<b>B. Guidance Notes for Validators</b>	<p>With a better view of the local context, and reading KPIs specified in the ADD, is there any reason to believe that the project are having, or will have, a detrimental effect?</p> <p>Check whether a monitoring plan has been created to monitor the long-term effect of project activities and is likely to be effective and fully implemented:</p> <ul style="list-style-type: none"> <li>Assess the level of understanding of project staff and participating communities of the monitoring system and ensure that there are responsibilities for monitoring are matched by sufficient capacity</li> <li>Are the selected indicators (covering all aspects of monitoring) SMART? I.e. Specific, Measurable, Achievable, Relevant and Time-bound?</li> <li>Do the selected indicators properly measure impacts of the project or are they only able to measure inputs/activities?</li> </ul> <p>Are communities effectively involved in monitoring and do they understand their role?</p>		
<b>C. Findings (describe)</b>	<p><i>The KPIs of section E of the ADD have been assessed:</i></p> <ul style="list-style-type: none"> <li><i>Farmer income from carbon finance: the beneficiaries know that although the incomes from the CRU and the project are low, they expect an increase of those in the future, and also consider the environment improvement and one of the main benefits of the project.</i></li> <li><i>Nutritional variety: the evidence provided shows that the average farmer consumes 7.7 food groups daily.</i></li> <li><i>Agricultural land use productivity: according to the interviews, the farmers have known that the productivity of the soil will increase with the variety of trees.</i></li> <li><i>Agricultural biodiversity: the audit team has verified the evidence provided which is a paper that shows the relation between ecological diversity and biodiversity. Furthermore, the audit team has asked to the interviews about their understanding of the relation between the trees diversity and the biodiversity. The interviewees have declared to know the importance of the ecological and trees diversity for the improvement of biodiversity.</i></li> </ul>		
<b>D. Conformance</b>	Yes <input checked="checked" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	NONE		
<b>F. ACORNs Response (if applicable)</b>	(To be filled out by the Project Coordinator)		
<b>G. Status (if applicable)</b>	(Does the validator consider the CAR and/or observation "Closed", "Outstanding" or "converted to FAR"?)		

<b>H. Forward Actions</b> (describe, if applicable)	<i>NONE</i>
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Requirement 4.1.7			
<b>A. Requirement:</b>	<i>Acorn projects should plant tree species that are native or naturalized, and draw on local and expert knowledge for agroforestry designs. Naturalized species will only be integrated into the design if:</i> <ol style="list-style-type: none"> <li><i>There are livelihood benefits that make the use of the species preferable to any alternative native species.</i></li> <li><i>The use of the species will not have a negative impact on biodiversity or other provision of key ecosystem services in the project and surrounding areas.</i></li> </ol>		
<b>B. Guidance Notes for Validators</b>	<p>Please give opinion as to whether tree species being planted meet these criteria. This can be checked using a number of sources:</p> <ul style="list-style-type: none"> <li>• Visual observations of local tree-growing practices</li> <li>• Discussions with communities and project staff</li> <li>• Discussions with local experts (forestry and biodiversity experts)</li> </ul> <p>Published information (refer to this in the validation report if used)</p> <p>Through interviews with Local Partner and participants, assess whether Local Partner promotes use of native species in agroforestry systems.</p>		
<b>C. Findings (describe)</b>	<i>Through visual observations and interviews with community members and forestry experts during the field visit, the audit teams deems that the species used are native or naturalized. Hence, the requirement is met.</i>		
<b>D. Conformance</b>	Yes <input checked="checked" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	<i>NONE</i>		
<b>F. ACORNs Response (if applicable)</b>	<i>(To be filled out by the Project Coordinator)</i>		
<b>G. Status (if applicable)</b>	<i>(Does the validator consider the CAR and/or observation "Closed", "Outstanding" or "converted to FAR"?)</i>		
<b>H. Forward Actions (describe, if applicable)</b>	<i>NONE</i>		

## Sub-theme: Participant eligibility

Requirement 5.1.1			
<b>A. Requirement:</b>	<i>Participant eligibility checklist:</i> <ul style="list-style-type: none"> <li>- Participants are not structurally dependent on permanent hired labor, and manage their land mainly by themselves with the help of their families.</li> <li>- The cultivated land of participants does not exceed 10 ha and are not on wetlands</li> <li>- The participant, with the assistance of the Local Partner, has the ability to mobilize the necessary resources to implement the project.</li> <li>- The participant can allow reliable data to be collected for the project (i.e. GPS polygons, phone numbers, other KYC data).</li> </ul>		
<b>B. Guidance Notes for Validators</b>	Assess the above eligibility criteria through sampled visits to participants' plots and interviews/participatory meetings.		
<b>C. Findings (describe)</b>	<p><i>The audit team has performed on-site interviews to a determined number of farmers. The sample has been obtained from the total population of plots involved in the project.</i></p> <p><i>Additionally, communitarian meetings have been carried out to assess the eligibility criteria described above.</i></p> <p><i>For the surface of the plots, the audit team has assessed the spreadsheet document where all the plots are stated as well as with direct review through the plots directly observed in the field during the audit. During the remote audit, the audit team has asked about the surface of the farms, and normally, all the farms are lower than 2 hectares.</i></p>		
<b>D. Conformance</b>	Yes <input checked="checked" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	NONE		
<b>F. ACORNs Response (if applicable)</b>	(To be filled out by the Project Coordinator)		
<b>G. Status (if applicable)</b>	(Does the validator consider the CAR and/or observation "Closed", "Outstanding" or "converted to FAR"?)		
<b>H. Forward Actions (describe, if applicable)</b>	NONE		

Requirement 5.1.1	
<b>A. Requirement:</b>	<i>The participant is aware that their decision to participate in the project is entirely voluntary.</i>

<b>B. Guidance Notes for Validators</b>	<p>Through interviews with participants, assess whether participants have entered into the project freely and without coercion.</p> <p>Assess whether participants were informed of the nature of the carbon project, their rights and responsibilities before formally entering into the project.</p>		
<b>C. Findings (describe)</b>	<p><i>The auditor has assessed through direct interviews the requirement 5.1.1 about the entirely voluntary decision to participate in the project. In the field notebook there are evidence of this topic.</i></p>		
<b>D. Conformance</b>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	<p>NONE</p>		
<b>F. ACORNs Response (if applicable)</b>	<p><i>(To be filled out by the Project Coordinator)</i></p>		
<b>G. Status (if applicable)</b>	<p><i>(Does the validator consider the CAR and/or observation "Closed", "Outstanding" or "converted to FAR"?)</i></p>		
<b>H. Forward Actions (describe, if applicable)</b>	<p>NONE</p>		

## Theme: Responsibilities (Eligible Stakeholders)

### Sub-theme: Smallholder farmer

Requirement 4.2.1	
<b>A. Requirement:</b>	<p>Acorn projects shall exclusively emphasize agroforestry practices at the smallholder or community level, where clear land tenure has been agreed upon and understood by the individual(s) involved, either by means of formal titling, informal titling and/or land mapping.</p>
<b>B. Guidance Notes for Validators</b>	<p>When visiting sample smallholder sites, confirm that the:</p> <ul style="list-style-type: none"> <li>land type being operated on is either smallholder or community land</li> <li>individuals applying ACORN activities on that land have relevant land tenure.</li> </ul> <p>Evidence for relevant land tenure should be held by the Local Partner and can be requested by the validator. Land tenure should be meet the definition and one of the criteria set out by 5.1.3 of the ACORN Framework.</p> <p>Local Partner staff should be able to explain how they check land tenure of prospective participants.</p>
<b>C. Findings (describe)</b>	<p><i>The PP has provided some evidence with regards to the land tenure. The evidence consists of agreements of property and purchasing of the lands. In addition, the audit team has asked during the interviews carried on during the field visit about the tenure of rights of the properties among the farmers or</i></p>

	<i>stakeholders. All of them were aware of the requirements and have means to verify their own land tenure.</i>		
<b>D. Conformance</b>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	<b>1- Minor CAR</b>  <i>provide evidence of The formal titling mentioned in section A, due to according to the FW section 5.1.3, land tenure.</i>		
<b>F. ACORNs Response (if applicable)</b>	<i>Examples of tree land tenure documents have been attached to the ADD</i>		
<b>G. Status (if applicable)</b>	<i>The evidence provided is deemed correct.</i> <b>CLOSED</b>		
<b>H. Forward Actions (describe, if applicable)</b>	<b>NONE</b>		

<b>Requirement 4.2.2</b>			
<b>A. Requirement:</b>	<i>Acorn projects shall involve individual farmers (“participants”) with up to ten hectares (ha) of cultivated land to guarantee Acorn’s emphasis on smallholder farmers alone.</i>		
<b>B. Guidance Notes for Validators</b>	Prior or during the site visit, the validator can check that the areas of sampled project sites are less than 10ha via the remote-sensing polygons previously obtained by ACORN. If, when visiting the site, the boundary of the polygon appears to map appropriately onto the boundary of the smallholder’s land, then the smallholder’s land is likely less than 10 ha.		
<b>C. Findings (describe)</b>	<i>The audit team has checked in-situ that the cultivated areas are smaller than 10 hectares. Normally they are under two hectares.</i>		
<b>D. Conformance</b>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	<b>NONE</b>		
<b>F. ACORNs Response (if applicable)</b>	<i>Please see document ‘Colombiaplotsize_validation_2022’ that we share with you. This is a list of all plots and their farm size in hectares to demsonrate that none exceed 10 hectares.</i>		
<b>G. Status (if applicable)</b>	<b>CLOSED</b>		
<b>H. Forward Actions (describe, if applicable)</b>	<b>NONE</b>		

Requirement 4.2.3			
<b>A. Requirement:</b>	<p><i>Acorn projects shall have a defined project council governance structure at the start of a project intervention, in which participants or community groups collectively, (i) nominate project representatives who have the capacity to operate on their behalf, and (ii) determine a decision-making mechanism for the project council. At a minimum, project councils should be organized twice per year.</i></p>		
<b>B. Guidance Notes for Validators</b>	<p>Assess whether a project council has been established and actively engaged in by project participants. This includes confirming that members of the project council were chosen fairly by participants. This may be done through:</p> <ul style="list-style-type: none"> <li>• Records/minutes/photographs of community meetings and training workshops etc.</li> <li>• Project staff able to demonstrate that they are familiar with the communities/target groups and able to interact with them easily through meetings facilitated during the validation.</li> <li>• Participants are aware who their Lead Farmer is, and feel able to communicate with them on matters relating to the project.</li> <li>• Lead Farmers are aware of their responsibilities and feel able to actively represent the needs of the participants in project council meetings.</li> </ul>		
<b>C. Findings (describe)</b>	<p><i>The PP has provided evidence related to the council meetings. The slides of the project council as well as the project council report has been provided and assessed by the audit team. Complementary, the PP has provided evidence of the meetings as photos.</i></p> <p><i>The audit team assessed through direct interviews about the knowledge of the farmers about the council meetings and the communication among other responsible and all of the interviewees were aware of that.</i></p> <p><i>Complementary, the Project Proponent has provided a video of a council meeting where a group of people are together talking about the benefits of the project, the ways to fight against climate change and the problems that it could make on the coffee plantations for their generation and the next generations.</i></p>		
<b>D. Conformance</b>	Yes <input checked="checked" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	<p>NONE</p>		
<b>F. ACORNs Response (if applicable)</b>	<p>(To be filled out by the Project Coordinator)</p>		
<b>G. Status (if applicable)</b>	<p>(Does the validator consider the CAR and/or observation "Closed", "Outstanding" or "converted to FAR"?)</p>		

<b>H. Forward Actions</b> (describe, if applicable)	NONE
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Requirement 4.2.4			
<b>A. Requirement:</b>	<i>Acorn projects shall not exclude participants on the basis of gender, age, income or social status, ethnicity or religion, or any other discriminatory basis, and shall onboard participants in chronological order of registration.</i>		
<b>B. Guidance Notes for Validators</b>	<ul style="list-style-type: none"> <li>Can check through interviews with community members, particularly through interviews with vulnerable/marginalised communities.</li> <li>Local Partner staff should be able to describe their process for selecting new participants should the rate of participants wishing to join the project exceed the onboarding rate of the project.</li> </ul>		
<b>C. Findings (describe)</b>	<i>The PP has provided annexed to the ADD, a policy based on Gender Approach. In addition, the audit team has performed several interviews with project participants and community members to ensure the compliance with the gender policy. The audit team did not find any evidence to demonstrate that the information provided on the ADD is not correct.</i>		
<b>D. Conformance</b>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	NONE		
<b>F. ACORNs Response (if applicable)</b>	<i>(To be filled out by the Project Coordinator)</i>		
<b>G. Status (if applicable)</b>	<i>(Does the validator consider the CAR and/or observation "Closed", "Outstanding" or "converted to FAR"?)</i>		
<b>H. Forward Actions (describe, if applicable)</b>	NONE		

Requirement 4.2.5	
<b>A. Requirement:</b>	<i>Acorn projects shall not employ workers below the ILO minimal age convention on child labor</i>
<b>B. Guidance Notes for Validators</b>	Confirm through interviews with community members and Local Partner staff that there is no evidence of employees below the ILO minimal age.

<b>C. Findings (describe)</b>	<i>Not evaluated.</i>		
<b>D. Conformance</b>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	<i>Please, provide further information within the ADD about the minimal age to work.</i>		
<b>F. ACORNs Response (if applicable)</b>	<i>The project does not employ any children under the age of 16 as per the Colombian Labor Code. This is now stated in Part H – question 9 of the ADD.</i>		
<b>G. Status (if applicable)</b>	<i>CLOSED</i>		
<b>H. Forward Actions (describe, if applicable)</b>	<i>NONE</i>		

<b>Requirement 4.2.6</b>	
<b>A. Requirement:</b>	<i>Acorn projects should strive to not harm or negatively influence local communities (e.g. reinforce gender inequalities). Where negative socioeconomic impacts are identified, these will be reported, mitigated and monitored to Acorn and the certifier.</i>
<b>B. Guidance Notes for Validators</b>	<ul style="list-style-type: none"> <li>Give opinion as to whether you believe the project activities or governance structures will negatively influence local communities.</li> <li>Where potential negative effects have been identified, do you believe the mitigating actions will be sufficient to reasonably mitigate any harm? Are the appropriate people (e.g. farmers and/or coordinating organisation) appropriately aware of these mitigating actions, how to undertake them and monitor the outcomes?</li> </ul>
<b>C. Findings (describe)</b>	<p><i>The audit team has assessed the requirement 4.2.6 through desk review of the ADD and direct interviews with project participants and community members. All the interviewees confirmed do not have any harm nor negative impact that could influence the wellbeing due to the project implementation. Hence, AENOR do not have evidence to demonstrate negative effect in local communities.</i></p> <p><i>The main stakeholders interviewed on the ground are:</i></p> <ul style="list-style-type: none"> <li><i>Asociaciones Sociales Productoras de Café</i></li> <li><i>Solidaridad Project Team</i></li> <li><i>Encenillal women association</i></li> <li><i>Eduyer Suarez – coffee farmer</i></li> <li><i>Clara Eugenia Cortes – Coffee Farmer</i></li> <li><i>Arley de Jesús Aricapa – Beneficiarie</i></li> <li><i>Neighbour of the Project</i></li> <li><i>Oscar Aricapa Suárez – coffe Farmer</i></li> <li><i>Carlos Isaza – Solidaridad leader</i></li> </ul>



	<ul style="list-style-type: none"> <li>• <i>Ociel Antonio Velasco – Beneficiarie</i></li> <li>• <i>María Isabel Cortés – Solidaridad Field Technician</i></li> <li>• <i>Escopetarra Community</i></li> <li>• <i>Rosa Irena – coffee Farmer</i></li> <li>• <i>Héctor Fabio Aricapa – GIS technician</i></li> </ul>						
<b>D. Conformance</b>	<table border="1"> <tr> <td>Yes</td><td><input checked="checked" type="checkbox"/></td> <td>No</td><td><input type="checkbox"/></td> <td>N/A</td><td><input type="checkbox"/></td> </tr> </table>	Yes	<input checked="checked" type="checkbox"/>	No	<input type="checkbox"/>	N/A	<input type="checkbox"/>
Yes	<input checked="checked" type="checkbox"/>	No	<input type="checkbox"/>	N/A	<input type="checkbox"/>		
<b>E. Corrective Actions (describe)</b>	<i>NONE.</i>						
<b>F. ACORNs Response (if applicable)</b>	<i>(To be filled out by the Project Coordinator)</i>						
<b>G. Status (if applicable)</b>	<i>(Does the validator consider the CAR and/or observation “Closed”, “Outstanding” or “converted to FAR”?)</i>						
<b>H. Forward Actions (describe, if applicable)</b>	<i>NONE</i>						

### Sub-theme: Local Partner

Requirements 4.2.7 & 5.1.1	
<b>A. Requirement:</b>	<p><u>4.2.7</u>  <i>The Local Partner is a legal entity, whether NGO, local co-op or trader, that shall take responsibility for on-the-ground practices and adherence to the Acorn Framework throughout the duration of the project.</i></p> <p><u>5.1.1</u>  <i>The Local Partner is focused and has the organizational capability and ability to mobilize the necessary resources to develop the project (e.g. including access to seedlings, inputs, agronomic knowledge, monitoring and technical support).</i></p> <p><i>There is sufficient supply of seedlings, inputs, water and other required resources.</i></p>
<b>B. Guidance Notes for Validators</b>	<ul style="list-style-type: none"> <li>• Request relevant legal documentation to confirm status of Local Partner</li> <li>• Perform interviews with Local Partner staff to confirm that they understand and are comfortable the length of commitment that they are forming with ACORN and, indirectly, the Plan Vivo Foundation</li> </ul>

	<ul style="list-style-type: none"> <li>• Check that the Local Partner has sufficient capacity to fulfil their responsibilities within the project. Organizational, administrative and technical capacity may be demonstrated through: <ul style="list-style-type: none"> <li>○ A record of managing other projects - especially those involving the receipt, safeguarding and management of funds and disbursement of these to smallholders/community groups</li> <li>○ Project staff who can explain the legal status of the organisation and its management and financial structure i.e. how funds will be held and transferred – backed up by evidence of setting up bank accounts and record-keeping systems etc.</li> <li>○ Discussions with project staff who should be able to define clearly who is responsible for the provision of technical support</li> <li>○ Interviews with project staff to demonstrate that they are familiar with the content of project ADD e.g. species to be planted, spacing requirements, management systems and any potential issues</li> <li>○ The views of others who have worked with the organisation in the past (such as government, other project partners or other NGOs)</li> <li>○ A visibly efficient and functioning office with all necessary staff</li> </ul> </li> </ul>						
<b>C. Findings (describe)</b>	<p><i>During the interviews, the audit team has asked about the expertise and commitment of Solidaridad about Colombian projects.</i></p> <p><i>Additionally, Solidaridad has provided the following evidence to demonstrate their more than 50 years of experience:</i></p> <p><a href="https://www.solidaridadnetwork.org/our-history/">https://www.solidaridadnetwork.org/our-history/</a></p>						
<b>D. Conformance</b>	<table border="1"> <tr> <td>Yes</td><td><input checked="" type="checkbox"/></td> <td>No</td><td><input type="checkbox"/></td> <td>N/A</td><td><input type="checkbox"/></td> </tr> </table>	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>	N/A	<input type="checkbox"/>
Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>	N/A	<input type="checkbox"/>		
<b>E. Corrective Actions (describe)</b>	<i>NONE.</i>						
<b>F. ACORNs Response (if applicable)</b>	<i>The ADD now contains Annex 12 which is evidence of Solidaridad certificate of registration</i>						
<b>G. Status (if applicable)</b>	<i>CLOSED</i>						
<b>H. Forward Actions (describe, if applicable)</b>	<i>NONE</i>						

<b>Requirement 4.2.10</b>	
<b>A. Requirement:</b>	<i>The Local Partner shall comply with GDPR or local data and privacy regulations. For more details on data integrity, see Section 4.10 and the Partnership Agreement.</i>
<b>B. Guidance Notes for Validators</b>	Confirm that the Local Partner has an internal privacy policy. Check Local Staff's knowledge of this policy by e.g. asking how they would handle a

	hypothetical scenario regarding a participant's data.		
<b>C. Findings (describe)</b>			
<b>D. Conformance</b>	Yes <input checked="checked" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	<p><b>2- Minor CAR</b></p> <p><i>Please, provide the internal Privacy Policy as required in 4.2.10. In addition, provide further explanations of the policy within the proper section of the ADD.</i></p>		
<b>F. ACORNs Response (if applicable)</b>	<p><i>See Part H question 5 of ADD where it describes how the LP stores and manages data according to GDPR. This question describes anonymisation of personal datae (i.e. farmer names) etc. Solidaridad has global and regional policy policies for data management. They publish the Privacy Policy, in this link, for Colombia: <a href="https://www.solidaridadsouthamerica.org/politica-de-privacidad-colombia/">https://www.solidaridadsouthamerica.org/politica-de-privacidad-colombia/</a>. And at the regional level in the following link is their general policy: <a href="https://www.solidaridadsouthamerica.org/politica-de-privacidad/">https://www.solidaridadsouthamerica.org/politica-de-privacidad/</a></i></p>		
<b>G. Status (if applicable)</b>	CLOSED		
<b>H. Forward Actions (describe, if applicable)</b>	NONE		

Requirement 4.2.11	
<b>A. Requirement:</b>	<i>The Local Partner shall provide a formal Participant Agreement (“Project Implementation and Carbon Removal Unit Purchase Agreement”) for each project participant, including a consent for data sharing and confirmation of payment arrangements.</i>
<b>B. Guidance Notes for Validators</b>	<p>Randomly sample participants and request their Participant Agreement to confirm that one has been signed. Through conversations with the participant, check that they:</p> <ul style="list-style-type: none"> <li>• Have access to the agreement in an accessible language and format</li> <li>• Understand and are happy with their key responsibilities</li> </ul> <p>If participants are yet to sign agreements, check that prospective participants will be happy with the above bullet points and that there is a plan in place for participants to sign agreements</p>
<b>C. Findings (describe)</b>	<p><i>The PP has provided the Partnership agreement between Solidaridad and Rabobank for the trade in CRUs.</i></p> <p><i>Also, through direct interviews during the field visit, the auditor asked about the famr titles and the voluntarily of the participation to the project. All the</i></p>

	<i>interviewees recognized to have participate in the project voluntarily and shown to the auditor the property deed.</i>		
<b>D. Conformance</b>	Yes <input checked="checked" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	NONE		
<b>F. ACORNs Response (if applicable)</b>	(To be filled out by the Project Coordinator)		
<b>G. Status (if applicable)</b>	(Does the validator consider the CAR and/or observation “Closed”, “Outstanding” or “converted to FAR”?)		
<b>H. Forward Actions (describe, if applicable)</b>	NONE		

<b>Requirement 4.2.12</b>	
<b>A. Requirement:</b>	<p><i>The Local Partner shall be responsible for annual and traceable carbon benefit payments to the participants, as detailed in the “Standard Terms to Project Implementation and Carbon Removal Unit Purchase”. At least 80% or more of the proceeds from CRU sales should accrue to participants as either cash payments or individual in-kind contributions. See Appendix 7.4 for a list of in-kind contributions that may be used in Acorn projects and detail or cash payment criteria.</i></p> <p><i>The project coordinator ensures that payments are made in a transparent and traceable manner.</i></p>
<b>B. Guidance Notes for Validators</b>	<p>Confirm with participants, through interviews or participatory meetings, that:</p> <ul style="list-style-type: none"> <li>• They are happy with the types of payments being offered by the project, including in-kind contributions if relevant.</li> <li>• Are aware of the approximate level of income that they might expect from the project (due to ACORN’s nature, the exact amount will be difficult to know, but evidence of extreme expectations from participants may be of concern and should be noted).</li> <li>• Understand that payments are conditional upon the sale of CRUs and therefore are not guaranteed.</li> <li>• Discuss with a small sample of households from different socio-economic groups to determine their level of understanding of the benefits they are likely to get from the project.</li> </ul> <p>Confirm that the Local Partner:</p>

	<ul style="list-style-type: none"> <li>Has an appropriate system for disbursing and recording payments to project participants.</li> <li>Is aware of the limit on income from CRU sales that they can claim for operational costs and are happy with this limit.</li> </ul>			
<b>C. Findings (describe)</b>	<i>The audit team has evaluated through participatory meetings that the participants are aware of the payments and understand the process. The audit team does not have evidence of the dissatisfaction by the participants of the types of payments offered by the project.</i>			
<b>D. Conformance</b>	<table border="1"> <tr> <td>Yes <input checked="checked" type="checkbox"/></td> <td>No <input type="checkbox"/></td> <td>N/A <input type="checkbox"/></td> </tr> </table>	Yes <input checked="checked" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
Yes <input checked="checked" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>		
<b>E. Corrective Actions (describe)</b>	<p><b>Major CAR.</b></p> <p><i>During the visit, the auditor asked about the payments, and the interviewees said that the first payment has not been done yet.</i></p>			
<b>F. ACORNs Response (if applicable)</b>	<p><i>Why is this a Major CAR? It says nowhere in the Acorn Framework that farmers must be paid within a certain date, only once a year – See chapter 7.4 Acorn Framework. It has not been a year since the Acorn project started. By stating it is a Major CAR this means that validation cannot close before farmers are paid? When instead this should be a forward action as it has to have happened before the end of year one. Solidaridad has recently received the payment from Rabobank and is about to roll out the payment to farmers.</i></p> <p><i>Please see attached document (NB421 – INGRESO 113.70010USD ACORN_ COLOMBIA) of the account where the money has been transferred. Due to the unreasonably high costs of opening two bank accounts in Colombia to keep farmer payment and local partner payment separate, Solidaridad has chosen to display transparency between the two by using different cost centers (earmarking) as follows:</i></p> <ul style="list-style-type: none"> <li>03042 RABOBANK - ACORN</li> <li>03042002 Pago a productores</li> <li>03042003 Solidaridad</li> </ul>			
<b>G. Status (if applicable)</b>	<p><i>Please, provide the mentioned evidence NB421. Explain better why solidarity has received the pamento while the farmers remain unpaid.</i></p> <p><i>Will be converted in a FAR once the evidence is provided and until the payment has been done.</i></p> <p><i>The evidence has been provided.</i></p> <p><i>Therefore it is <b>CLOSED</b></i></p>			
<b>H. Forward Actions (describe, if applicable)</b>	NONE			

Requirement 4.2.13			
<b>A. Requirement:</b>	<i>The Local Partner shall have a separate account or earmarked funds for the sole purpose of participant finance, separate to the Local Partner's operational finances.</i>		
<b>B. Guidance Notes for Validators</b>	Request evidence of such an account.		
<b>C. Findings (describe)</b>	<i>Please, provide evidence of the separate account.</i>		
<b>D. Conformance</b>	Yes <input checked="checked" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	<b>3- Minor CAR.</b> <i>Provide the evidence requested.</i>		
<b>F. ACORNs Response (if applicable)</b>	<i>Solidaridad has been paid by Rabobank and the payment for farmers is about to roll out. Please see attached document (NB421 – INGRESO 113.70010USD ACORN_COLOMBIA) of the account where the money has been transferred. Due to the unreasonably high costs of opening two bank accounts in Colombia two keep farmer payment and local partner payment separate, Solidaridad has chosen to display transparency between the two by using different cost centers (earmarking) as follows:</i> 03042 RABOBANK - ACORN 03042002 Pago a productores 03042003 Solidaridad		
<b>G. Status (if applicable)</b>	<i>The evidence has been provided.</i> <i>Therefore it is CLOSED</i>		
<b>H. Forward Actions (describe, if applicable)</b>	NONE		

Requirement 5.1.1	
<b>A. Requirement:</b>	<i>The project coordinator ensures that mobile payments to participants are either already possible or there are no foreseeable obstacles for this in the near future.</i>
<b>B. Guidance Notes for Validators</b>	Check the systems that are being proposed by the project and make an assessment of whether these are fully functional already or whether they can be made functional when required. Are communities/producers aware of the system and do they understand it? Are documents and materials readily available to producers/communities?
<b>C. Findings (describe)</b>	<i>The PP has ensured that mobile payments are possible. However, the communities have not been asked for the knowledge of the system implementation</i>

<b>D. Conformance</b>	Yes <input checked="checked" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	<b>4- Minor CAR.</b> <i>According to the interviews, the payments have not been done yet.</i>		
<b>F. ACORNs Response (if applicable)</b>	<i>Why is this a CAR when the requirement is just to ensure that mobile payment are possible (not that they have occurred) or no foreseeable obstacles for this payment method. The validator should have asked participants if they were happy with the payment method on the ground? If the PP has ensured that mobile payments are possible and participants have signed an agreement in which the payment method (mobile banking) is listed then this method is agreed and possible. Solidaridad explain that mobile payment is very common form of payment method in the project area, something the validator should have noticed in the field?</i>		
<b>G. Status (if applicable)</b>	CLOSED		
<b>H. Forward Actions (describe, if applicable)</b>	NONE		

Requirement 4.2.14			
<b>A. Requirement:</b>	<i>The Local Partner should be aware of local, national and international laws and regulations, align project activities to comply accordingly, and integrate proper employment law.</i>		
<b>B. Guidance Notes for Validators</b>	<p>Keep a look out for any illegal activities that the Local Partner may be engaging in, whether in the capacity of coordinating the ACORN project or otherwise.</p> <p>Through interviews with Local Partner staff, assess their awareness of relevant laws and regulations.</p>		
<b>C. Findings (describe)</b>	<i>(To be filled out by the Validator)</i>		
<b>D. Conformance</b>	Yes <input checked="checked" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	<b>5- Minor CAR.</b> <i>The PP does not demonstrate the awareness of local, national and international laws and regulations, align project activities to comply accordingly, and integrate proper employment law.</i>		
<b>F. ACORNs Response (if applicable)</b>	<i>The Colombia Labor Code is the national employment law that governs the country and that Solidaridad align with as stated in the ADD Part H. They also align with their employment policy (code of conduct) see <a href="#">Code-of-Conduct.pdf (solidaridadnetwork.org)</a>. Solidaridad also states in Part C (positive list) of ADD, that the project is not mandated by any law/regulation based on their</i>		

	<i>knowledge of Colombia's NDC report (2020), The CONPES 4021 (Forestry Policy), Ley 2021 de 2006 (Forestry Resources Law), and Ley 1931 del 27 Julio de 2018 (Climate Change Law).</i>
<b>G. Status (if applicable)</b>	<i>CLOSED</i>
<b>H. Forward Actions (describe, if applicable)</b>	<i>NONE</i>

Requirement 4.2.15			
<b>A. Requirement:</b>	<i>The Local Partner should provide information in an applicable language and/or format that suits all participants and avoid discrimination of illiterate groups.</i>		
<b>B. Guidance Notes for Validators</b>	Check that the materials that participants should be able to access are in an appropriate language and/or format. Materials that can be requested include: <ul style="list-style-type: none"> <li>• Participant Agreement</li> <li>• Relevant Standard Operating Procedures or support documents</li> <li>• Information on process for submitting grievances</li> <li>• Information or leaflets on Project Council meetings or meeting outputs/minutes</li> </ul>		
<b>C. Findings (describe)</b>	<i>The PP has provided the annex 9, which is a Farmer Data Consent Form Template Agreement and have a specific part in Spanish, which is the language used by all participants.</i>		
<b>D. Conformance</b>	Yes <input checked="checked" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	<i>NONE.</i>		
<b>F. ACORNs Response (if applicable)</b>	<i>(To be filled out by the Project Coordinator)</i>		
<b>G. Status (if applicable)</b>	<i>(Does the validator consider the CAR and/or observation "Closed", "Outstanding" or "converted to FAR"?)</i>		
<b>H. Forward Actions (describe, if applicable)</b>	<i>NONE</i>		



Requirement 4.2.16			
<b>A. Requirement:</b>	<p><i>The Local Partner should provide a stakeholder map to identify key communities, organizations, and local and national authorities that are likely to be affected by or have a stake in the project. The Local Partner is responsible for taking appropriate steps to inform these stakeholders about the project and seek their views, and secure approval where necessary.</i></p>		
<b>B. Guidance Notes for Validators</b>	<ul style="list-style-type: none"> <li>• Check that stakeholder mapping has been conducted in a participatory manner</li> <li>• Check whether a local stakeholder or well-being analysis has been conducted to identify socio-economic groupings in the communities</li> <li>• Check that relevant stakeholders have been informed about project, and approve of project. Ensure this is the case for a variety of stakeholders included within the stakeholder map, including local communities not included in the project, marginalised groups and relevant local authorities.</li> </ul>		
<b>C. Findings (describe)</b>	<i>(To be filled out by the Validator)</i>		
<b>D. Conformance</b>	Yes <input checked="checked" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	<p><b>6- Minor CAR.</b></p> <p><i>The PP has not provided a stakeholder map to identify key communities, organizations, and local and national authorities as necessary in requirement above.</i></p> <p><i>Please, include in the ADD a list of stakeholders involved in the project.</i></p>		
<b>F. ACORNs Response (if applicable)</b>	<p><i>Solidaridad have completed the stakeholder analysis as displayed in the ADD Part J. They have completed the template that was requested of them to outline the interest/influence of stakeholders in the project and shown evidence that key stakeholders (the national government and participants) have been informed. The national government has been informed of the project and the intention to generate CRUs during the signing of the Coffee, Forest and Climate Agreement (Annex 6). If you believe more is needed than what is detailed in part J this would mean Acorn and Plan Vivo have to update the ADD document template for future projects as this is the process for all projects. This is something we are happy to do to, although it does not affect this project as they have correctly completed what was requested of them to meet this framework requirement.</i></p>		
<b>G. Status (if applicable)</b>	CLOSED		
<b>H. Forward Actions (describe, if applicable)</b>	NONE		

### Requirement 4.2.17, key concept 1.3, Table 4 extract

<b>A. Requirement:</b>	<u>4.2.17</u> <i>The Local Partner should coordinate and provide a business case, including a financial analysis, monitoring and implementation plan, at the start of the project.</i>  <u>Key concept 1.3</u> <i>For the farmer, the increased annual income from both agricultural production and carbon sequestration needs to exceed the costs associated with the transition to agroforestry and the generation and trading of CRUs.</i>  <u>Table 4 extract</u> <i>The Local Partner does not draw more than 10% of sales income for ongoing coordination, administration and monitoring costs. Exceeding this percentage is only possible in exceptional circumstances where justification is provided and Acorn formally approves a waiver.</i>		
<b>B. Guidance Notes for Validators</b>	The business plan will have been checked by Plan Vivo Foundation, however it is difficult to assess the appropriateness of some aspects remotely and without knowledge of local context. Therefore, the validation should request to see this business case and assess whether: <ul style="list-style-type: none"><li>- Check business case is underwritten by agronomist(s) and community representatives through interviews.</li><li>- Costs detailed in business plan (e.g. cost of seeds, labour etc.) are appropriate for the local context</li><li>- Participants believe that the income they will receive from the project (direct and in-kind) will be enough for their activities to take place.</li></ul>		
<b>C. Findings (describe)</b>	<i>The PP has provided the “Scale Plan – Business Case” as evidence. In addition, the PP has provided the proper statement of the requirements above, within the ADD. The assessment of the business case has been done correctly. Complementary, during the field visit, the audit team was able to be informed, through direct interviews, that the income that the farmers received was enough of the development of the activities.</i>		
<b>D. Conformance</b>	Yes <div><input checked="" type="checkbox"/></div>	No <div><input type="checkbox"/></div>	N/A <div><input type="checkbox"/></div>
<b>E. Corrective Actions (describe)</b>	NONE.		
<b>F. ACORNs Response (if applicable)</b>	(To be filled out by the Project Coordinator)		
<b>G. Status (if applicable)</b>	(Does the validator consider the CAR and/or observation “Closed”, “Outstanding” or “converted to FAR”?)		

<b>H. Forward Actions</b> (describe, if applicable)	NONE
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<b>Requirement 4.2.18</b>			
<b>A. Requirement:</b>	<p><i>The Local Partner should actively inform and involve participants about/in the decision-making process throughout the project, from design, to monitoring, to implementation, to field management, and to payments, by organizing regular project council meetings. Participants should actively contribute to the selection and design of activities, considering:</i></p> <ul style="list-style-type: none"> <li><i>a. Local livelihood needs and opportunities</i></li> <li><i>b. Local customs</i></li> <li><i>c. Land availability and tenure</i></li> <li><i>d. Food security</i></li> <li><i>e. Inclusion of marginalized groups</i></li> <li><i>f. Opportunities to enhance (agricultural) biodiversity</i></li> </ul>		
<b>B. Guidance Notes for Validators</b>	<p>Whether participants have been actively involved in the decision-making of the project may be determined through:</p> <ul style="list-style-type: none"> <li>Records/minutes/photographs of community meetings and training workshops etc.</li> <li>Project staff and communities able to explain how communities/target groups were selected and involved in the development of the project and in the choice of activities</li> <li>Project staff able to demonstrate that they are familiar with the communities/target groups and able to interact with them easily through meetings facilitated during the validation</li> <li>Meetings held with specific target groups e.g. women, socially disadvantaged etc.</li> </ul> <p>It may be useful to conduct a time-line exercise with communities to understand the planning process that has taken place.</p>		
<b>C. Findings (describe)</b>	<p>The audit team has interviewed specific target groups such as women: Women Association of Encenillal; Clara Eugenia Cortés; María Isabel Cortés; Rosa Irene.</p> <p>The audit team has asked about the opportunity the groups had to participate in the decision making, and they confirm that they had the opportunity to participate.</p> <p>Solidaridad has demonstrate that they have other similar projects in which they have collaborate social, environmental and productively. Also has demonstrate its expertise of more than 50 years.</p> <p>The project proponent has also provide a video of a council meeting where different topics have been mentioned of the project implementation.</p>		
<b>D. Conformance</b>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>

<b>E. Corrective Actions (describe)</b>	<i>NONE.</i>
<b>F. ACORNs Response (if applicable)</b>	<i>(To be filled out by the Project Coordinator)</i>
<b>G. Status (if applicable)</b>	<i>(Does the validator consider the CAR and/or observation “Closed”, “Outstanding” or “converted to FAR”?)</i>
<b>H. Forward Actions (describe, if applicable)</b>	<i>NONE</i>

<b>Requirements 4.2.19 &amp; 4.2.20</b>	
<b>A. Requirement:</b>	<p><u>4.2.19</u>  <i>The Local Partner shall be available to handle grievances and provide feedback mechanisms on the project design, in a transparent, fair and timely manner and should organize regular council meetings to provide participants and their local community with a setting in which they can raise any concerns or grievances about the project to the Local Partner.</i></p> <p><u>4.2.20</u>  <i>The Local Partner should ensure that a proper grievance mechanism is developed, described in detail in the project documentation, communicated to the local communities and followed-up. A summary of grievances received, the manner in which these are dealt with and details of outstanding grievances shall be reported to an Acorn representative(s) within 35 working days. These grievances are detailed by Acorn in annual reports to the certifier.</i></p>
<b>B. Guidance Notes for Validators</b>	<p>This may be determined through checking:</p> <ul style="list-style-type: none"> <li>- That the grievance mechanism is in place. E.g., if the states that it will create a box for submitting feedback, can it be found in an appropriate location?</li> <li>- Checking through interviews that project participants are aware of grievance and feedback mechanisms, and know how to access them, and are satisfied with these mechanisms</li> <li>- Check through interviews with relevant project staff that they have appropriate knowledge of the grievance mechanism process</li> <li>- Check project council meeting minutes for evidence of grievances being reported, and check whether these have been resolved and whether the resolution has been communicated to participants</li> <li>- Check whether feedback thus far from project participants has been incorporated into the project, and if not, whether there is a reasonable justification for this.</li> </ul>
<b>C. Findings (describe)</b>	<i>The grievance mechanism and procedures are properly described on the ADD provided by the PP. The methods used for communication of the grievance are appropriate. The grievance mechanism is in place with different ways to submit complaints, such as verbal, whatsapp or email among others.</i>

	<p><i>During the field visit, the audit team has asked to the communities and stakeholders about the grievance mechanisms, their knowledge and access to complaints. All of the interviewees were aware of the procedure and the audit team did not find any issue related to this topic.</i></p> <p><i>According to the ADD description, currently there are not grievances reported, they will be reported after the first year.</i></p>								
<b>D. Conformance</b>	Yes <input checked="checked" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>						
<b>E. Corrective Actions (describe)</b>	NONE								
<b>F. ACORNs Response (if applicable)</b>	<p><i>Grievances will indeed be reported as mentioned in the ADD after year 1. However, keep in mind that if there are no grievances raised there will be none reported. The goal of the project is to actively engage farmers in the decision making process through project councils moving forward to reduce the likelihood of grievances.</i></p>								
<b>G. Status (if applicable)</b>	<p><i>As mentioned in the ADD, will be provided after year 1. FAR until the reception of the grievance report.</i></p>								
<b>H. Forward Actions (describe, if applicable)</b>	<p><i>In the following verification, the auditor should review the grievance reports, which should be reported after year 1 as mentioned in the ADD</i></p> <table border="1"> <thead> <tr> <th>Forward Action</th><th>Why Unresolved</th><th>How to resolve</th></tr> </thead> <tbody> <tr> <td>YES</td><td>Grievance not provided</td><td>Provide the report after year 1</td></tr> </tbody> </table>			Forward Action	Why Unresolved	How to resolve	YES	Grievance not provided	Provide the report after year 1
Forward Action	Why Unresolved	How to resolve							
YES	Grievance not provided	Provide the report after year 1							

Requirement 4.2.21			
<b>A. Requirement:</b>	<p><i>The Local Partner shall be responsible for the secure storage of project information, including project designs, business case details, proof of payments, records of participant events and monitoring results.</i></p>		
<b>B. Guidance Notes for Validators</b>	<ul style="list-style-type: none"> <li>• Check that Local Partner has stored this information safely, and that records can be produced when asked.</li> <li>• Are there appropriate back-up systems for important information?</li> </ul>		
<b>C. Findings (describe)</b>	<p><i>The requirement has been assessed and it is demonstrated on the field notebook through interviews with Solidaridad team. The storage of the information is appropriate according to the audit team.</i></p>		
<b>D. Conformance</b>	Yes <input checked="checked" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>

<b>E. Corrective Actions (describe)</b>	NONE
<b>F. ACORNs Response (if applicable)</b>	<u>Política de privacidad Colombia - Solidaridad Southamerica</u>
<b>G. Status (if applicable)</b>	(Does the validator consider the CAR and/or observation “Closed”, “Outstanding” or “converted to FAR”?)
<b>H. Forward Actions (describe, if applicable)</b>	NONE

Requirement 4.2.22			
<b>A. Requirement:</b>	The Local Partner shall follow the Acorn monitoring plan as outlined in the Methodology and contribute to on-the-ground data collection, validation, and verification activities while coordinating the support of participants and local communities on this monitoring plan.		
<b>B. Guidance Notes for Validators</b>	Monitoring and reporting systems and capabilities may be determined through: <ul style="list-style-type: none"> <li>• Staff and participating communities able to explain the monitoring system (how each of the indicators in the ADD will be monitored)</li> <li>• Records of any monitoring already undertaken e.g. baselines or other information</li> <li>• Visiting plots and watching Local Partner collect data on the ground, and assessing whether this is in keeping with procedures outlined in Acorn Methodology</li> </ul>		
<b>C. Findings (describe)</b>	Staff and participants are able to explain the monitoring system. Records of monitoring have been provided by the PP. Several plots have been visited as well as interviews with communities during the field visit.		
<b>D. Conformance</b>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	NONE.		
<b>F. ACORNs Response (if applicable)</b>	(To be filled out by the Project Coordinator)		
<b>G. Status (if applicable)</b>	(Does the validator consider the CAR and/or observation “Closed”, “Outstanding” or “converted to FAR”?)		
<b>H. Forward Actions (describe, if applicable)</b>	NONE		

Requirement 4.2.23			
<b>A. Requirement:</b>	<i>The Local Partner should address and is expected to make efforts to provide equal opportunities to fill employment positions in the project for women and members of marginalized groups where job requirements are met or for roles where they can be cost-effectively trained.</i>		
<b>B. Guidance Notes for Validators</b>	Check that women and members of marginalized groups have been given opportunities to be employed through: <ul style="list-style-type: none"> <li>- Interviews with women participants</li> <li>- Presence or absence of women in project staff (if women only fill e.g. low level or part time roles, note this here)</li> </ul>		
<b>C. Findings (describe)</b>	Solidaridad opens public vacancies specifically for women and youth agronomist positions and promotes the employment of women and youths in this role through clear advertisement. The project does not have employment policies of its own, but it mandated by the The Colombian Labor Code. Among the technician group (8 people), there is one woman. Nurseries are set up by farmers (usually by women and youth) During the field visit, the audit team interviewed women participants. Thus, the audit team do not have evidence of any type of gender discrimination related to job positions.		
<b>D. Conformance</b>	Yes <input checked="checked" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	NONE		
<b>F. ACORNs Response (if applicable)</b>	(To be filled out by the Project Coordinator)		
<b>G. Status (if applicable)</b>	(Does the validator consider the CAR and/or observation "Closed", "Outstanding" or "converted to FAR"?)		
<b>H. Forward Actions (describe, if applicable)</b>	NONE		

## Theme: Additionality

Requirements 4.3.1, 4.3.2 & 5.1.1	
<b>A. Requirement:</b>	<u>4.3.1</u> <i>Acorn projects shall demonstrate additionality at the start of the project intervention. Projects that wish to expand into a new country should reassess additionality prior to such expansion.</i>

	<p><b>4.3.2</b> <i>Acorn projects shall be additional, i.e. would not have been implemented without the additional revenues generated through the sale of CRUs. At minimum, the Local Partner shall demonstrate:</i></p> <p><i>a. Proof of regulatory surplus, meaning it is not required by any form of existing laws or regulations. Exceptions can be made for projects that support laws that are not enforced or commonly met in practice.</i></p> <p><i>b. Compliance with the Agroforestry Positive List requirements OR robust proof of at least one barrier as defined in the Acorn Additionality Assessment (Section 5.2). Please note that the Agroforestry Positive List can only be used as a standalone approach after separate approval of the Plan Vivo Foundation. Until then, projects are expected to demonstrate adherence to both criteria to prove applicability.</i></p> <p><i>The participant ensures project additionality and is aware that the project has a durability period of 20 years.</i></p> <p><b>5.1.1</b> <i>For any pre-existing agroforestry on a smallholder's land:</i></p> <ul style="list-style-type: none"> <li><i>• Agroforestry at the farm level has been implemented less than 5 years ago.</i></li> <li><i>• The participant confirms that previously sequestered CO<sub>2</sub> on the land has not yet been monetized.</i></li> <li><i>• The participant has received donor/grant funding for a significant part of their existing agroforestry practices.</i></li> </ul>
<b>B. Guidance Notes for Validators</b>	<p>The Local Partner should give opinion on whether:</p> <ul style="list-style-type: none"> <li>• The project simply owes its existence to legislative decrees or to commercial land-use initiatives that are likely to be economically viable in their own right i.e. without payments for ecosystem services.</li> <li>• The project activities are common practice in the area in the absence of carbon finance.</li> <li>• Without project funding there are social, cultural, technical, ecological or institutional barriers that would prevent project activities from taking place.</li> <li>• Participants are aware that project has durability period of 20 years and what this entails regarding expectations around, and monitoring of, their trees. This can be achieved through interviews.</li> <li>• Agroforestry activities were implemented at the start of the project, 5 years prior to the start of the project, or more than 5 years prior. This can be achieved through interviews. If agroforestry activities were implemented 5 years prior to the start of the project: <ul style="list-style-type: none"> <li>○ How was this funded?</li> <li>○ Was any of the CO<sub>2</sub> sequestered monetized?</li> </ul> </li> </ul>
<b>C. Findings (describe)</b>	<p><i>The PP provides the proper description for the additionality assessment. The information provided by the PP is deemed correct.</i></p> <p><i>In addition, the audit team has asked during the interviews if the participants are aware of the durability of 20 years as well as opinions about the conditions prior to the project implementation and legislative and economic barriers.</i></p> <p><i>The audit team did not find any finding related to the additionality of the</i></p>



	<p>project. Hence, AENOR deems that the project is additional according to the PV requirements.</p>		
<b>D. Conformance</b>	Yes <input checked="checked" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	NONE		
<b>F. ACORNs Response (if applicable)</b>	(To be filled out by the Project Coordinator)		
<b>G. Status (if applicable)</b>	(Does the validator consider the CAR and/or observation "Closed", "Outstanding" or "converted to FAR"?)		
<b>H. Forward Actions (describe, if applicable)</b>	NONE		

## Theme: Project baselines

### Sub-theme: carbon baseline

Requirements 4.4.1, 4.4.2 & 4.4.4	
<b>A. Requirement:</b>	<p><u>4.4.1</u> The Local Partner should describe the current land use and habitat species within a project area, and explain how these are most likely to change over a period of ten years without the project intervention.</p> <p><u>4.4.2</u> As part of the carbon baseline, project areas should identify species with a high local environmental and social conservation value and describe how these species are likely to be affected by the project intervention, and how these effects are monitored. The conservation value of species can be determined by local Indigenous knowledge and/or by referring to the IUCN red list or the Forest Stewardship Council.</p> <p><u>4.4.4</u> All land within the project area should be either cultivated land or degraded at the start of the project intervention (i.e. baseline).</p>

<b>B. Guidance Notes for Validators</b>	<p>Through visiting site, determine whether description of current land use and habitat species within ADD is an accurate representation of the situation on the ground. Also confirm that the project areas are/were cultivated land or degraded at the start of the project intervention.</p> <p>Through either own expertise, conversations with an appropriate expert of the region, and/or conversations with local community members, identify whether any of high local environmental and social conservation value have been missed from the ADD.</p>		
<b>C. Findings (describe)</b>	<p><i>The ecosystems described on the ADD do match with the real situation of the forest in the place of the visit.</i></p> <p><i>No HCV have been missed from the ADD.</i></p> <p><i>Further information off the biodiversity and ecosystems of the area are required in the ADD.</i></p>		
<b>D. Conformance</b>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	<p><b>7- Minor CAR.</b></p> <p><i>Please, provide further explanations realted to the current habitat species. In addition, under section D, description of current habitat species and according to IUCN, the following species do not have presence in Colombia: Bubo bubo, Scirius vulgaris...</i></p> <p><i>Please, write the scientific names properly.</i></p>		
<b>F. ACORNs Response (if applicable)</b>	<p><i>Not sure what extra detail you need in habitat species description. We have added crop species and pollinator species too. You now have crop, pollinator, wild animals, tree species and threatened species. I don't know what other habitat species there are to describe? Without project intervention most of these species would remain stable in the habitate with some decreasing due to climate change. Please be specific in what data you want to collect,</i></p> <p><i>Section D has now been altered as there were incorrect latin names translated from the common name of a species. We clarified in Part E that the owl species is the common barn (Tyto alba), the squirrel is the red-tailed squirrel (Sciurus granatensis), and the sparrow is the Rufous-collared sparrow (Zonotrichia capensis). We forgot to also adjust in part D, however these corrected species are actually not classified by IUCN as decreasing and are stable so they have been removed from the text.</i></p>		
<b>G. Status (if applicable)</b>	CLOSED		
<b>H. Forward Actions (describe, if applicable)</b>	NONE		

Requirement 4.4.7			
<b>A. Requirement:</b>	<i>In addition to the carbon baseline, a project baseline should be provided by Local Partners on a project level at the start of a project intervention. This project baseline should describe the current socioeconomic conditions and explain how these conditions are most likely to develop over time (positively and/or negatively) as a result of the project intervention.</i>		
<b>B. Guidance Notes for Validators</b>	<p>Discuss with project staff and communities to understand how the baseline assessment was conducted and how the socio-economic monitoring plan developed out of this. Assess in particular:</p> <ul style="list-style-type: none"> <li>• Whether the livelihoods indicators can effectively monitoring socio-economic changes taking place</li> <li>• The extent to which women, disadvantaged people and other social groups have been involved project processes and whether the selected indicators will enable impacts on them to be determined</li> </ul> <p>Whether any groups in the community are likely to be adversely affected by the project and whether there are any mitigation measures in place to address this. If so, are the mitigation actions appropriate and understood by relevant people?</p>		
<b>C. Findings (describe)</b>	<i>Disadvantaged groups have been interviewed and there is no evidence to demonstrate that these groups have been lowered or discriminated. The livelihood indicator such as nutritional variety, the CRUs and the agricultural land use productivity can be assessed during the development of the project.</i>		
<b>D. Conformance</b>	Yes <input checked="checked" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	NONE.		
<b>F. ACORNs Response (if applicable)</b>	(To be filled out by the Project Coordinator)		
<b>G. Status (if applicable)</b>	(Does the validator consider the CAR and/or observation "Closed", "Outstanding" or "converted to FAR"?)		
<b>H. Forward Actions (describe, if applicable)</b>	NONE		

## Theme: Carbon benefits

### Sub-theme: Leakage

Requirements 4.6.1 & 4.6.2			
<b>A. Requirement:</b>	<p><u>4.6.1</u> All Acorn projects should identify potential sources of negative leakages and the location(s) where this leakage may occur. See the leakage assessment in Section 5.5.</p> <p><u>4.6.2</u> Where leakage is likely to be significant, a specific leakage mitigation and monitoring plan should be established and a conservative adjustment factor should be applied to the CRU calculations according to the Methodology.</p>		
<b>B. Guidance Notes for Validators</b>	<p>Check the listed sources of leakage and, by comparing against discussions with local experts, the Local Partner and participants, comment on the appropriateness of the:</p> <ul style="list-style-type: none"> <li>○ Sources of leakage listed and their perceived significance. Is the leakage adjustment factor (AdjL) therefore appropriate for the level of leakage risk?</li> <li>○ Mitigation measures. Have they already started?</li> <li>○ The understanding of the importance of addressing leakage amongst project participants</li> </ul>		
<b>C. Findings (describe)</b>	<p><i>The leakage is deemed as zero.</i> <i>During interviews, the audit team has asked about the possibility of leakages out of the project, but the main objective of the project does not imply the displacement of activities or leakage out of the project boundary.</i></p>		
<b>D. Conformance</b>	Yes <input checked="checked" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	<p><b>8- Minor CAR.</b></p> <p><i>Provide further information about leakage assessment and why it has been deemed as zero in the ADD.</i></p>		
<b>F. ACORNs Response (if applicable)</b>	<p><i>In Part L question 3 you can see that there is no displacement of farmers activities or reduction in productivity expected (over the life of the project) due to project intervention. Therefore the (P) in the methodology equation is 0. The type of land is in the category of 0 (cropland). Therefore, the (LF) in the methodology equation is 0. Regardless of the land used to grow the crop (A), the result is 0 for leakage.</i></p>		
<b>G. Status (if applicable)</b>	CLOSED		
<b>H. Forward Actions (describe, if applicable)</b>	NONE		

### Sub-theme: Double-counting

Requirement 4.7.2
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<b>A. Requirement:</b>	<i>An Acorn project shall not be incorporated by any other accounting program (e.g. compliance, voluntary or national GHG program) unless upon Acorn approval and with official agreement that demonstrates that no double counting is taking place.</i>		
<b>B. Guidance Notes for Validators</b>	Check the possibility of double counting from other accounting programs through discussions with local experts, the Local Partner and other projects (including any national or regional level GHG coordination unit).		
<b>C. Findings (describe)</b>	<i>The audit team asked staff from Solidaridad and do not have evidence to think that the project is seeking double counting.</i>		
<b>D. Conformance</b>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	NONE		
<b>F. ACORNs Response (if applicable)</b>	<i>(To be filled out by the Project Coordinator)</i>		
<b>G. Status (if applicable)</b>	<i>(Does the validator consider the CAR and/or observation “Closed”, “Outstanding” or “converted to FAR”?)</i>		
<b>H. Forward Actions (describe, if applicable)</b>	NONE		

### Sub-theme: Reversal risk

Requirement 4.9.2	
<b>A. Requirement:</b>	<i>Acorn projects should review their reversal risks by making use of the reversal risk assessment (see Appendix 7.8), and high-risk areas should be mitigated with appropriate actions and be monitored closely. At least every five years, Local Partners should reevaluate their reversal risks and report this to Acorn, who again submits this to the certifier for oversight.</i>
<b>B. Guidance Notes for Validators</b>	<p>Through interviews with Local Partner and local experts, assess whether the:</p> <ul style="list-style-type: none"> <li>• Risk levels assigned in the <i>reversal risk assessment</i> are appropriate.</li> <li>• Mitigation measures proposed are likely to be effective and implemented. Have they already started?</li> <li>• Monitoring plans associate with risk mitigation are appropriate and likely to be implemented.</li> </ul> <p>Is the Local Partner aware that the risk assessment must be recompleted every 5 years?</p>
<b>C. Findings (describe)</b>	<i>Assessed through interviews with communities and Local Partner. There are not risks according to the interviews description which is found in the field</i>

	<i>notebook.</i> <i>Provided description of the possible risks during the interviews performed on site.</i>		
<b>D. Conformance</b>	Yes <input checked="checked" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	NONE		
<b>F. ACORNs Response (if applicable)</b>	(To be filled out by the Project Coordinator)		
<b>G. Status (if applicable)</b>	(Does the validator consider the CAR and/or observation "Closed", "Outstanding" or "converted to FAR"?)		
<b>H. Forward Actions (describe, if applicable)</b>	NONE		

## Theme: Data handling

Requirement 4.10.1			
<b>A. Requirement:</b>	<i>All project participants should give permission to share (provide and receive) data relevant for the project (e.g. name and GPS coordinates), either via the Local Partner or directly with Acorn. A participant's consent is provided at the start of a project intervention in a new area.</i>		
<b>B. Guidance Notes for Validators</b>	Check through interviews with participants, and participant consent forms (currently can be found in the "TEMPLATE FARMERS AGREEMENT AND REQUIREMENTS REGARDING SMALLHOLDER FARMERS' CONSENT" document), that participants have given permission for their data to be shared and are aware of what it is being used for.		
<b>C. Findings (describe)</b>	<i>The evidence of the data consent form has been provided</i>		
<b>D. Conformance</b>	Yes <input checked="checked" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	NONE		
<b>F. ACORNs Response (if applicable)</b>	(To be filled out by the Project Coordinator)		
<b>G. Status (if applicable)</b>	(Does the validator consider the CAR and/or observation "Closed", "Outstanding" or "converted to FAR"?)		

<b>H. Forward Actions</b> <b>(describe, if applicable)</b>	<i>NONE</i>
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## Theme: Local partner eligibility checklist

Requirement 5.1.1			
<b>A. Requirement:</b>	<p><i>The Local Partner has a strong in-country presence and the respect and experience required to work effectively with local participants and their communities.</i></p> <p><i>The Local Partner is capable of negotiating and dealing with government, local organizations and institutions.</i></p>		
<b>B. Guidance Notes for Validators</b>	<p>Assess whether Local Partner has experience and respect of communities through:</p> <ul style="list-style-type: none"> <li>- Ability to facilitate meetings with project participants with ease</li> <li>- Interviews with project participants show that Local Partner is well known and respected in the project area</li> </ul> <p>Assess whether Local Partner can deal with government and other organisations through:</p> <ul style="list-style-type: none"> <li>- Assess officials' views of the Local Partner through interviews with officials from government and other local organisations</li> <li>- Asking to see relevant documentation from government showing support of the project and ability to sell CRUs</li> </ul>		
<b>C. Findings (describe)</b>	<p><i>The local partner has experience and respect of communities.</i></p> <p><i>The PP has provided evidence of the expertise and the community meetings video.</i></p>		
<b>D. Conformance</b>	Yes <input checked="checked" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	NONE.		
<b>F. ACORNs Response (if applicable)</b>	(To be filled out by the Project Coordinator)		
<b>G. Status (if applicable)</b>	(Does the validator consider the CAR and/or observation "Closed", "Outstanding" or "converted to FAR"?)		
<b>H. Forward Actions (describe, if applicable)</b>	NONE		



Requirement 5.1.1			
<b>A. Requirement:</b>	<i>The Local Partner has a solid understanding of local policies and can confirm that the country's policy allows individual CRUs to be sold.</i>		
<b>B. Guidance Notes for Validators</b>	- Local Partner can name and understand relevant policies including country's Nationally Determined Contribution (NDC)		
<b>C. Findings (describe)</b>	<i>Relevant policies and NDC has been assessed within the ADD.</i>		
<b>D. Conformance</b>	Yes <input checked="checked" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	NONE		
<b>F. ACORNs Response (if applicable)</b>	<i>(To be filled out by the Project Coordinator)</i>		
<b>G. Status (if applicable)</b>	<i>(Does the validator consider the CAR and/or observation "Closed", "Outstanding" or "converted to FAR"?)</i>		
<b>H. Forward Actions (describe, if applicable)</b>	NONE		

Requirement 5.1.1			
<b>A. Requirement:</b>	<i>The Local Partner can provide reliable data (i.e. GPS polygons, phone numbers, other KYC data).</i>		
<b>B. Guidance Notes for Validators</b>	Check whether data is available upon request.		
<b>C. Findings (describe)</b>	<i>Information about participants has been provided as well as GIS information.</i>		
<b>D. Conformance</b>	Yes <input checked="checked" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	NONE		
<b>F. ACORNs Response (if applicable)</b>	<i>(To be filled out by the Project Coordinator)</i>		
<b>G. Status (if applicable)</b>	<i>(Does the validator consider the CAR and/or observation "Closed",</i>		

	<i>"Outstanding" or "converted to FAR"?)</i>
<b>H. Forward Actions (describe, if applicable)</b>	<i>NONE</i>

Requirement 5.1.1			
<b>A. Requirement:</b>	<i>The Local Partner recognizes that the participant's involvement in the project is entirely voluntary.</i>  <i>The Local Partner recognizes that participants own the carbon benefits of the project intervention.</i>		
<b>B. Guidance Notes for Validators</b>	Interviews with Local Partner to assess whether they understand the nature of the participant's involvement in the project.		
<b>C. Findings (describe)</b>	<i>The audit team has interviewed local communities and deems that their participation in the project is doing in a voluntary way.</i> <i>The participants recognize that the carbon benefits are positive for them and during the first years, the efforts are higher than the incomes, but they are convinced that working hard, in a future the rents will be higher.</i>		
<b>D. Conformance</b>	Yes <input checked="checked" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	<i>NONE</i>		
<b>F. ACORNs Response (if applicable)</b>	<i>(To be filled out by the Project Coordinator)</i>		
<b>G. Status (if applicable)</b>	<i>(Does the validator consider the CAR and/or observation "Closed", "Outstanding" or "converted to FAR"?)</i>		
<b>H. Forward Actions (describe, if applicable)</b>	<i>NONE</i>		

Requirement 5.1.1	
<b>A. Requirement:</b>	<i>The Local Partner is able to collect and provide proof of participant's identity.</i>
<b>B. Guidance Notes for Validators</b>	Check that documentation is available upon request that can provide proof of identity.
<b>C. Findings (describe)</b>	<i>During the audit visit, the auditor has interviewed different participants. All of these participants have been identified with their proof of identity to</i>

	<i>demonstrate that they have been the selected ones for the verification of the farms.</i>		
<b>D. Conformance</b>	Yes <input checked="checked" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	NONE.		
<b>F. ACORNs Response (if applicable)</b>	<i>(To be filled out by the Project Coordinator)</i>		
<b>G. Status (if applicable)</b>	<i>(Does the validator consider the CAR and/or observation "Closed", "Outstanding" or "converted to FAR"?)</i>		
<b>H. Forward Actions (describe, if applicable)</b>	NONE		

Requirement 5.4			
<b>A. Requirement:</b>	<i>Sample size for a project baseline assessment [for socio-economic and biodiversity indicators] equals 1% of the participants, with a minimum sample size of thirty participants and a maximum of one hundred participants per project.</i>		
<b>B. Guidance Notes for Validators</b>	Request data that demonstrates the number of participants interviewed for the socio-economic and biodiversity indicators baseline.		
<b>C. Findings (describe)</b>	<i>The number of visits to the plots was 13.</i> <i>The amount of people interviewed were higher than 30 people because some of the interviews were individual while others were group.</i> <i>For example, in the meeting with the Escopetarra Community, there are more than 30 people participating in the meeting.</i>		
<b>D. Conformance</b>	Yes <input checked="checked" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	NONE.		
<b>F. ACORNs Response (if applicable)</b>	<i>Please clarify what you mean here. Are you saying the 30 farmers we surveyed for the project baseline is not enough? As per the Acorn framework a minimum of 30 and a maximum of 100 farmers (or a total minimum of 1%) must be surveyed. There are approx. 1000 farmers in the project so 3% have been surveyed. We have collected survey information from 30 farmers. We have this data (both collated data and individual surveys) and the names of</i>		

	<i>each farmer that was surveyed to evidence this.</i>		
<b>G. Status (if applicable)</b>	<p><i>It was already closed. The finding box was the VVB explanation of the distribution of people interviewed.</i></p> <p><i>However, is a FAR to increase the number of plots review the next verification. We comply with the percentage requirements but for the next process increase the sampling to other plots, this is the reason of the FAR</i></p>		
<b>H. Forward Actions (describe, if applicable)</b>	<p>For the following verification, please, review more plots.</p> <p>Currently, due to the limit time of the audit, just a small sample size of 13 plots/farms was reviewed.</p>		
	<b>Forward Action</b>	<b>Why Unresolved</b>	<b>How to resolve</b>
	YES	According to the requirement, insufficient number of farms assessed.	Increase the number of farms for the next process.

# Methodology requirements to assess

Requirement 4e			
<b>A. Requirement:</b>	<i>The project interventions must not include activities that increase the total number, weight or number of grazing days for any livestock type, relative to the baseline scenario.</i>		
<b>B. Guidance Notes for Validators</b>	During site visits and interviews with the smallholders, check with the smallholders whether the activities of the project, or income from the project, have or will likely result in an increase in their total number, weight or number of grazing days for any livestock type.		
<b>C. Findings (describe)</b>	<p><i>During the field visit and direct interviews, the smallholders were asked about the livestock management and the likelihood of livestock total number increase.</i></p> <p><i>All of the interviewees recognized to be informed about the livestock limits and they were informed about that at the beginning of the project. In addition, the type of livestock they are used to manage, is basically pig, chicken and rabbits, species that hardly will endanger the surveillance of the forest.</i></p>		
<b>D. Conformance</b>	Yes <input checked="checked" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	NONE		
<b>F. ACORNs Response (if applicable)</b>	(To be filled out by the Project Coordinator)		
<b>G. Status (if applicable)</b>	(Does the validator consider the CAR and/or observation "Closed", "Outstanding" or "converted to FAR"?)		
<b>H. Forward Actions (describe, if applicable)</b>	NONE		

Requirements 4f & 6	
<b>A. Requirement:</b>	<u>4f</u> <i>The project intervention must not include the planned harvesting of planted trees during or after the crediting period.</i>  <u>6</u>

	<p><i>The carbon stock in aboveground and belowground biomass of pre-project trees can be set at zero in the baseline scenario if:</i></p> <ul style="list-style-type: none"> <li>- <i>The pre-project trees are not harvested, cleared, or removed during the crediting period of the project intervention.</i></li> <li>- <i>The pre-project trees do not perish as a result of competing with trees planted in the project, or are damaged by project activities, at any time during the crediting period of the project intervention.</i></li> <li>- <i>The pre-project trees are not inventoried along with the project trees in monitoring of carbon stocks but their continued existence, consistent with the baseline scenario, is monitored throughout the crediting period of the project intervention.</i></li> </ul> <p><i>If the approach used to monitor tree biomass does not allow for the exclusion of any increase in tree biomass that occurs from the growth of pre-project trees (for example when using remote sensing imagery for monitoring), the conditions that allow for a change in carbon stock to be assumed as zero cannot be met. In these cases, an adjustment for biomass increase in pre-project trees must be applied, as described [in Section 6 of the Methodology].</i></p>			
<b>B. Guidance Notes for Validators</b>	<ul style="list-style-type: none"> <li>○ During interviews with the smallholders, gauge the participants likelihood of cutting down any trees during or after the crediting period. If they plan to cut trees after the crediting period, check whether the trees will be planted trees or pre-project trees. Avoid leading questions.</li> <li>○ Make note of any pre-project trees that have been damaged by project activities or are likely compete with project trees in the future.</li> <li>○ When visiting sites, sample check which trees have been registered onto the ACORN system as a planted tree and investigate instances where such registered trees appear to be pre-project trees.</li> <li>○ If the conditions relating to pre-project trees are not met, is the project applying the adjustment factor that is described by Section 6 of the Methodology?</li> </ul>			
<b>C. Findings (describe)</b>	<p><i>During the field visit, the auditor has reviewed the topics related to requirement 6 and does not have evidence to demonstrate that harvesting is happening.</i></p> <p><i>According to requirement 4f, in section L.1.F it is stated that the conditions of harvesting are included in the contract.</i></p>			
<b>D. Conformance</b>	<table border="1"> <tr> <td data-bbox="485 1632 775 1753"> Yes <input checked="checked" type="checkbox"/> </td> <td data-bbox="775 1632 1110 1753"> No <input type="checkbox"/> </td> <td data-bbox="1110 1632 1437 1753"> N/A <input type="checkbox"/> </td> </tr> </table>	Yes <input checked="checked" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
Yes <input checked="checked" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>		
<b>E. Corrective Actions (describe)</b>	<p><b>Observation</b></p> <p><i>According to the requirement 4f, within the ADD, section L.1.F, it is stated that the project interventions must not include the planned harvesting of planted trees during or after the crediting period, and this is covered in local partner contract.</i></p> <p><b>Please, specify in which part of the contract is possible to find this requirement / condition.</b></p>			

<b>F. ACORNs Response (if applicable)</b>	<p>Is this a non-conformance or an observation?</p> <p>The Acorn framework states “Project Interventions must not include the planned harvesting of planted trees during or after the Crediting Period”. See Page 11, 4.5 ‘Local Partner shall assume responsibility for the field operations and on the-ground practices and use its best efforts to ensure that Participants comply with any requirements applicable to them as set out in this Agreement, including the Acorn Framework and Methodology.’ The applicability conditions within the Acorn framework (page 47 – 7.7) refer to the planned harvesting as stated above. Refer to page 22 – 16.1 (f) and 16.2 when it mentions reversal event caused by project (under which significant harvesting could be a type of reversal event) as a reason for termination and not accepted under Acorn. This is also implicitly agreed to upon signing the participant agreement due to the following clauses:</p> <p><i>(b) The Participant undertakes for the Term to comply with the ACORN Framework and Methodology and use the ACORN platform.</i></p> <p><i>(e) The Participant shall do all actions necessary on the Site to promote the growth of trees and plant life compared to the Site Baseline, and thereby directly contribute to the sequestration of CO2</i></p> <p><i>(f) The Participant shall make reasonable efforts to ensure that the CO2 sequestration for the Site does not decrease below the Site Baseline.</i></p> <p>There is also an eligibility criteria that is completed by both participant and local partner – ‘Additionality = The local partner ensures project additionality and ensures a durability period of 20 years.’ This means that farmers agree to keep their trees in the ground for at least 20 years.</p>
<b>G. Status (if applicable)</b>	<p>CLOSED</p>
<b>H. Forward Actions (describe, if applicable)</b>	<p>NONE</p>

Requirement 4g			
<b>A. Requirement:</b>	<p>Heavy machinery must not be used for site preparation or management.</p>		
<b>B. Guidance Notes for Validators</b>	<p>Ask Local Partner about use of heavy machinery and note any sightings of heavy machinery in and around project areas.</p>		
<b>C. Findings (describe)</b>	<p>Assessed during the field visit. The audit team asked about the process of plantation and the interviewees confirmed that the plantation was performed manually.</p>		
<b>D. Conformance</b>	<p>Yes <input checked="" type="checkbox"/></p>	<p>No <input type="checkbox"/></p>	<p>N/A <input type="checkbox"/></p>

<b>E. Corrective Actions (describe)</b>	NONE
<b>F. ACORNs Response (if applicable)</b>	(To be filled out by the Project Coordinator)
<b>G. Status (if applicable)</b>	(Does the validator consider the CAR and/or observation “Closed”, “Outstanding” or “converted to FAR”?)
<b>H. Forward Actions (describe, if applicable)</b>	NONE

Requirement 4h			
<b>A. Requirement:</b>	The project intervention must not increase the use of synthetic (nitrogen-containing) fertilizers relative to the baseline scenario.		
<b>B. Guidance Notes for Validators</b>	Ask Local Partner and participants about use of synthetic fertilizers. Also note any sightings of synthetic fertilizer containers in and around project areas.		
<b>C. Findings (describe)</b>	During the field visit, the interviewees recognized the usage of nitrogen fertilizers, which is also provided by Solidaridad to improve the yields of the coffee plants. It is provided through the nutritional kits.		
<b>D. Conformance</b>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	<p><b>9- Minor CAR</b></p> <p>According to section L.1.H of the ADD, the usage of synthetic fertilizers is covered within the local partner contract. Please, specify in which section of the contract is possible to find this information.</p> <p>On the other hand, the participants were asked about the usage of fertilizers and all of them recognizes the usage of synthetic fertilizers.</p>		
<b>F. ACORNs Response (if applicable)</b>	<p>Participants may indeed continue to use synthetic fertilisers if that is part of their farming practices but it may not increase due to project intervention. Solidaridad are training farmers to understand that an agroforestry system results in less synthetic fertiliser use.</p> <p>See Page 11, 4.5 ‘Local Partner shall assume responsibility for the field operations and on the-ground practices and use its best efforts to ensure that Participants comply with any requirements applicable to them as set out in this Agreement, including the Acorn Framework and Methodology.’ The applicability conditions within the Acorn framework (page 47 – 7.7) refer to the usage of fertilisers as stated above.</p> <p>This is also implicitly agreed to upon signing the participant agreement due to</p>		



	<p>the following clauses:</p> <p><i>(b) The Participant undertakes for the Term to comply with the ACORN Framework and Methodology and use the ACORN platform.</i></p> <p><i>Do you believe the local partner contract should be updated with requirement and 4 g and 4 h for all projects moving forward?</i></p>
<b>G. Status (if applicable)</b>	<i>CLOSED</i>
<b>H. Forward Actions (describe, if applicable)</b>	<i>NONE</i>

Requirement 4i									
<b>A. Requirement:</b>	<p><i>Soil disturbance attributable to the project intervention must not occur on more than 10% of the plot that is under any of the following types of land:</i></p> <ul style="list-style-type: none"> <li><i>Land containing organic soils;</i></li> <li><i>Land which, in the baseline, is subjected to land-use and management practices and receives inputs listed in Annex 4 [of the Methodology].</i></li> </ul>								
<b>B. Guidance Notes for Validators</b>	When completing site visits assess whether the land type, that the project intervention is being applied to, meets either of the above criteria. If it does, confirm whether more than 10% of the plot has disturbed soil due to the project intervention.								
<b>C. Findings (describe)</b>	<i>Not assessed.</i>								
<b>D. Conformance</b>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>						
<b>E. Corrective Actions (describe)</b>	<i>NONE.</i>								
<b>F. ACORNs Response (if applicable)</b>	<i>(To be filled out by the Project Coordinator)</i>								
<b>G. Status (if applicable)</b>	<i>(Does the validator consider the CAR and/or observation "Closed", "Outstanding" or "converted to FAR"?)</i>								
<b>H. Forward Actions (describe, if applicable)</b>	<table border="1"> <thead> <tr> <th>Forward Action</th><th>Why Unresolved</th><th>How to resolve</th></tr> </thead> <tbody> <tr> <td><b>YES</b></td><td>This requirement has not been assessed.</td><td>Analyze the soils as per requirement in the following verification.</td></tr> </tbody> </table>			Forward Action	Why Unresolved	How to resolve	<b>YES</b>	This requirement has not been assessed.	Analyze the soils as per requirement in the following verification.
Forward Action	Why Unresolved	How to resolve							
<b>YES</b>	This requirement has not been assessed.	Analyze the soils as per requirement in the following verification.							

Requirement 7.1.1			
<b>A. Requirement:</b>	<p><i>Data from sample plots are used to calibrate models for estimating tree biomass from satellite imagery. Sample plots used for model calibration must meet the following requirements:</i></p> <ol style="list-style-type: none"> <li><i>Aboveground and belowground biomass of trees &gt;2m in height or with a DBH of more than 2.5 cm must be measured.</i></li> <li><i>Sample plots must be within the same ecoregion and with land use similar to that of the plots to which the model will be applied.</i></li> <li><i>The location of sample plots must be selected at random from sites that meet the applicability conditions</i></li> <li><i>Tree biomass within sample plots can be measured using:</i> <ul style="list-style-type: none"> <li><i>The fixed area plot methodology described in Annex 1 of the Methodological tool: Estimation of carbon stocks and change in carbon stocks of trees and shrubs in A/R CDM project activities (AR-TOOL14, v.4.2)</i></li> <li><i>The Acorn Standard Operating Procedures for Tree Inventory Plot Establishment and Measurement (Annex 1).</i></li> <li><i>Airborne or terrestrial LiDAR survey that meets the minimum requirements set out in Annex 2.</i></li> </ul> </li> </ol>		
<b>B. Guidance Notes for Validators</b>	<p>If this project has contributed sample plots to the model calibration process, visit some of the sample plots and compare against data collected for the sample plots. Do the sample plots meet the above requirements and does it appear that the trees have been appropriately measured?</p>		
<b>C. Findings (describe)</b>	<p><i>The audit team has visited several plots and compared with the information provided on the carbon calculation and model calibration spreadsheet. The requirements have been met and the trees have been properly measured.</i></p>		
<b>D. Conformance</b>	Yes <input checked="checked" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	<p>NONE.</p>		
<b>F. ACORNs Response (if applicable)</b>	<p>(To be filled out by the Project Coordinator)</p>		
<b>G. Status (if applicable)</b>	<p>(Does the validator consider the CAR and/or observation "Closed", "Outstanding" or "converted to FAR"?)</p>		
<b>H. Forward Actions (describe, if applicable)</b>	<p>NONE</p>		

Requirements 7.1.4.1 & 7.2.1			
<b>A. Requirement:</b>	<p><u>7.1.4.1</u> All models used for measuring tree biomass must be validated by an independent legal body that will perform a due diligence and model assessment of the model IP owner (remote sensing partner). The remote sensing partner is not obliged to share details of its IP, but is required to demonstrate the integrity of its processes and data handling.</p> <p><u>7.2.1</u> The model can only be applied if the plot is within the relevant ecoregion and applies a project intervention, that the model was calibrated for. If models are unavailable for a particular region, as an alternative, it is also possible to estimate biomass using the ground-truth data approach</p>		
<b>B. Guidance Notes for Validators</b>	<ul style="list-style-type: none"> <li>Request evidence that the minimum requirements have been met for the model calibration and that the process for model validation has been followed as described in the Methodology. This can be achieved through ACORN providing evidence of the model undergoing a prior successful model validation.</li> <li>Confirm that the ecoregions that the project is operating in has been correctly identified and a model has been calibrated for each ecoregion.</li> </ul>		
<b>C. Findings (describe)</b>	(To be filled out by the Validator)		
<b>D. Conformance</b>	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	<p><b>10- Minor CAR.</b> Please, provide evidence that the minimum requirements have been met for the model calibration as per requirement. Provide evience that the correctly identify fo the ecorregions according to the calibration.</p>		
<b>F. ACORNs Response (if applicable)</b>	<p><i>The model used in Colombia was S4G's (space 4 good) model. The validation of this model is in progress and should be completed by end of August. Do you need the findings of the model validation before closing this validation or can this be provided as a forward action?</i></p> <p><i>Ground truthing data was collected according to the requirements in the Acorn Methodology in two ecoregions (Cauca valley montane forests and Cauce valley dry forests). One model has been created for each ecoregion, the ecoregions were classified according to WWF "terrestrial scheme". See Annex 1 of ADD to demonstrate the two ecoregions that models have been built for and the distribution of farmers in each.</i></p>		
<b>G. Status (if applicable)</b>	CONVERTED TO <b>FAR</b> UNTIL THE RECEPTION OF THE MODEL		

H. Forward Actions (describe, if applicable)	Forward Action	Why Unresolved	How to resolve
	YES	Waiting for the reception of the model	Providing the evidence

Requirement 7.2.2	
1. Requirement:	<p>If tree biomass is estimated using satellite imagery, change in tree biomass must be calculated using Equation 1</p> $\Delta TB_{y,s} = (AGB_y - AGB_{y-1}) \cdot (1 + R) \cdot CF \cdot \frac{44}{12} \cdot (1 - AdjU)$ <p style="text-align: right;">Equation 1</p> <p>Where:</p> <p><math>\Delta TB_{y,s}</math> = Change in carbon stock in aboveground and belowground tree biomass in stratum <math>s</math>, in year <math>y</math> (t CO<sub>2</sub>eq) after uncertainty discount</p> <p><math>AGB_y</math> = Aboveground tree biomass per plot in year <math>y</math> (metric tons of dry matter)</p> <p><math>AGB_{y-1}</math> = Aboveground tree biomass per plot in year <math>y-1</math> (metric tons of dry matter)</p> <p><math>R</math> = Root-shoot ratio to calculate the belowground biomass factor</p> <p><math>CF</math> = Carbon fraction of tree biomass</p> <p><math>\frac{44}{12}</math> = Conversion from carbon to carbon dioxide</p> <p><math>AdjU</math> = Adjustment factor for uncertainty</p> <p>If no transparent and verifiable information on local project values is available to justify a particular root-shoot ratio, the root-shoot ratio is determined per ecoregion as determined by IPCC 2006 (see Annex 3) or otherwise, a default value of 0.32<sup>1</sup> will be applied. The carbon fraction has a default value of 0.47<sup>2</sup> and is used unless transparent and verifiable information can be provided to justify a different value.</p>
2. Guidance Notes for Validators	<ul style="list-style-type: none"> <li>Check the root-shoot ratio applied by the project model and the justification for its use. Is the validator aware of a more-appropriate root:shoot ratio?</li> </ul>

<sup>1</sup> [Kim, Kirschbaum & Beedy, 2016](#)

<sup>2</sup> [UNFCCC, 2015](#)

<b>3. Findings (describe)</b>	<p><i>The PP has provided the spreadsheet calculations and other example to demonstrate the appropriateness of the calculation with the providing of two examples.</i></p> <p><i>In both examples the rest of the calculations are demonstrated.</i></p> <p><i>According to the root-shoot ratio and the carbon fraction value, both have been used with default vales: 32% and 0.47 respectively.</i></p>		
<b>4. Conformance</b>	Yes <input checked="checked" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
<b>5. Corrective Actions (describe)</b>	NONE		
<b>6. ACORNs Response (if applicable)</b>	(To be filled out by the Project Coordinator)		
<b>7. Status (if applicable)</b>	(Does the validator consider the CAR and/or observation "Closed", "Outstanding" or "converted to FAR"?)		
<b>8. Forward Actions (describe, if applicable)</b>	NONE		

# Documentation

ADD			
<b>A. Guidance Notes for Validators</b>	<p>Any issues found relating to the ADD that needs adjusting.</p> <p>Examples; Missing annexes, wrongly referenced annexes, incomplete annexes. Incongruences within the ADD that need clarification.</p>		
<b>B. Findings (describe)</b>	<p><i>In general, the format of the ADD could be improved. Also, the description of some topics could be increased.</i></p> <p><i>The final version of the ADD should be a full document without comments on the side.</i></p>		
<b>C. Conformance</b>	<p>Yes <input checked="" type="checkbox"/></p>	<p>No <input type="checkbox"/></p>	<p>N/A <input type="checkbox"/></p>
<b>D. Corrective Actions (describe)</b>	<p><b>Observation</b></p> <p><i>The following issues need to be solved:</i></p> <ol style="list-style-type: none"> <li><i>1. The index or table of contents does not match with the current page numbers of the different sections. <b>SOLVED</b></i></li> <li><i>2. Within the project summary under Section A, it is stated that the size of the project is 1.200 ha. However, according to the spreadsheet provided, the value does not match. In addition, provide the GIS file of the whole project surface. <b>SOLVED</b></i></li> <li><i>3. Within section B, the organizational structure is referenced to annex 2. However, annex 2 is not related to organizational structure. <b>SOLVED</b></i></li> <li><i>4. Within section E, under the nutritional variety it is stated that the evidence is provided in appendix 7.9, however, appendix 7.9 does not contain this information. <b>SOLVED</b></i></li> <li><i>5. Within section E, under the farmer income from carbon finance, it is stated that is zero (table 1). However, the tables are not numbered. <b>SOLVED</b></i></li> <li><i>6. Within section J, under stakeholder analysis table, it is stated that annex 5 is an agreement between the National Government. However, annex 5 is a business case. <b>SOLVED</b></i></li> <li><i>7. In section K, natural risks and fire are analysed. However, annex 11 does not have information about forest fires. <b>SOLVED</b></i></li> <li><i>8. The following sections have been deemed incomplete according to the requirements: <b>SOLVED</b></i> <ul style="list-style-type: none"> <li><i>• Within section D, information about eligibility of the land is missing according to the section 5.3 of the framework.</i></li> <li><i>• Within section E, information about women empowerment or youth employment is missing according to the framework.</i></li> </ul> </li> <li><i>9. Section D → the number of existing trees &gt; 2m does not match with the evidence provided in excel. Neither the sum of the trees of the table below matches with the value provided above and the spreadsheet. <b>SOLVED</b></i></li> </ol>		

	<p>10. Section E → under the HDDs index nutrition, the amount of annual productivity of the table does not match with the evidence provided. In addition, some names do not match between the spreadsheet and the provided evidence. <b>SOLVED</b></p> <p>11. In section D, under the description of the ecoregions, two maps of the ecoregions are provided in annex 1. However, the quality of the maps and the absence of elements such as legend, GRID, or scale, does not allow the identification of those regions. <b>NOT SOLVED</b></p> <p>12. Along the whole document, some scientific names have been mentioned. However, the way in which the names have been provided is not the correct. i.e: <i>Beauveria bassiana</i>, <i>Cordia alliodora</i>, <i>Annona muricata</i>, <i>Nogal criolla</i> ... <b>NOT SOLVED</b></p> <p>13. When the annexes are used to evidence some statements within the ADD, please reference the annex in the text as well as the rest of documentation provided on the folders. <b>NOT SOLVED</b></p>
E. ACORNs Response (if applicable)	<p>1. Updated</p> <p>2. The project summary is completed by the local Partner and is an 'estimated' total size of the project area in ha. The GIS file gives you an overview of all farmers onboarded where as the spreadsheet provides you only information on the plots that actually generated CRUs. To concluded:</p> <ul style="list-style-type: none"> <li>• Project summary Section A: Estimated total size of the project area is 1200 ha</li> <li>• Spreadsheet column D: Now also represents the plot size of the plots that generated CRUs, summed up the plot area is 855ha. However, if I calculated this for all plots onboarded, also the plots that have not generated CRUs, it would total up to 1239ha. Fairly close to the estimate of our local partner.</li> <li>• GIS file: The GeoJson file provide only includes the number of scale plots not the total project area of all plots together.</li> </ul> <p>3. Now reference to annex 4</p> <p>4. That was copied from the Acorn Framework, in the ADD we have taken out the reference</p> <p>5. Further specified what table is meant with this, see part 1 Farmer Income from Carbon Finance, question II.)</p> <p>6. A link to the agreement is given in Annex 6 instead of annex 5, now adjusted</p> <p>7. In this column of Section K, fires are just listed as an example of a natural risk according to ADD template, they have not been identified as a high risk by the project itself or in the area. Farmers are trained to prevent nature risks but they are not trained to handle upon the occurrence of natural risk e.g. knowing what to do when a natural disaster strikes. Therefore, the risk is medium.</p> <p>8. A) Apologize for the confusion, the template has been adjusted to avoid doubling work. Eligibility of land is covered in the eligibility checklists in Section B at sustainable land use activity – Land use. It shows that the project area is cultivated land, which is eligible under the Acorn Framework and land tenure has formally been arranged. B) Although, as stated in Section H question 9, Solidaridad promotes the employment of women and youth, it is not an</p>

	<p>KPI they have selected to monitor throughout the project. Each project is mandatory to monitor the three KPIs highlighted in grey; Farmer income of carbon finance, Nutritional Variety and Agricultural Biodiversity, and should choose at least one white label KPI, which in the case of Solidaridad Colombia is Agricultural land-use productivity and not women and youth employment.</p> <p>9. The existing tree list species was one of the first sections completed in the ADD and was based upon data received late in 2021. From then until now (June 2022). The data found in the spreadsheet (groundtruthing) has updated based on new data collected in 2022 and has been cleaned by our remote sensing team and forestry team after. Therefore this tree species list in Part D is outdated and we have updated it based on the most up to date groundtruthing tree species excel sheet that we provided you with (C_Merged_TreeList_2_0210930.xlsx). Many tree species were indeed missing, these have now been added and the total trees in Part D 5541, now matches the spreadsheet.</p> <p>10. The annual productivity is measured in kg/ha/year. This total is an average of farmers scores. This data was retrieved from an excel spreadsheet that Acorn was provided by Solidaridad (Colombia - ProductivityFarmersSurveyed.xlsx). All names and data provided match exactly in this excel document and the ADD. We have just reviewed the extra data you requested (each individual baseline survey) and see indeed that Solidaridad have inaccurately collated this data (wrong names etc.). We have updated this in the ADD (4 names corrected and all productivity levels adjusted). Due to 3 significant outliers in the data set we have decided to take the median of the productivity. Productivity is now displayed as 875kg/ha/year instead of the incorrect 1472kg/ha/year. To ensure consistency we have also taken the median of the food groups consumed which is now 8 instead of 7.7. Moving forward will ensure we enter data only from individual surveys and not project collated spreadsheets.</p> <p>11. The different ecoregions are presented by colour and the red dots represent our plots. What you can see from the second map is that most of our plots are located in the blue ecoregion being Cauca valley montane forests and a minority of the plots are located in the purple ecoregion, Cauca valley dry forests. If necessary, you can check this yourself by looking up the ecoregion dataset of WFF, or I can ask one of our remote sensing experts to demonstrate to you how it is represented in QGIS.</p> <p>12. Thank you, should be adjusted now.</p> <p>13. <b>Annexes are now referred to in text.</b></p>
<b>A. Status (if applicable)</b>	<p>11. Please, improve the quality of the maps and include the legend to determine the ecoregions of the project. - <b>Done</b></p> <p>12. there are still species name written in the wrong form. Please, review all the names and write according to the requirements. - <b>Done</b></p> <p>13. Not answered - <b>Annexes are now referred to in text.</b></p> <p><b>CLOSED</b></p>
<b>B. Forward Actions (describe, if applicable)</b>	NONE



Business Case			
<b>A. Guidance Notes for Validators</b>	Any issues found relating to the Business Case that needs adjusting.  Examples; Incorrect formula's. Missing data. etc		
<b>B. Findings (describe)</b>	<i>The business case has been reviewed and none issues have been found according to this section.</i>		
<b>C. Conformance</b>	Yes <input checked="checked" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
<b>D. Corrective Actions (describe)</b>	NONE		
<b>E. ACORNs Response (if applicable)</b>	<i>(To be filled out by the Project Coordinator)</i>		
<b>F. Status (if applicable)</b>	<i>(Does the validator consider the CAR and/or observation "Closed", "Outstanding" or "converted to FAR"?)</i>		
<b>G. Forward Actions (describe, if applicable)</b>	NONE		

CRU calculation excels			
<b>A. Guidance Notes for Validators</b>	Any issues found relating to the CRU calculation excels that needs adjusting.  Examples; Incorrect formula's. Missing data. etc		
<b>B. Findings (describe)</b>	<i>The audit team asked for a more detailed spreadsheet, where it was possible to reproduce the formulae of the data. The PP has provided an additional excel document with two examples of how the calculation has been done.</i>		
<b>C. Conformance</b>	Yes <input checked="checked" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
<b>D. Corrective Actions (describe)</b>	NONE		
<b>E. ACORNs Response (if applicable)</b>	<i>(To be filled out by the Project Coordinator)</i>		
<b>F. Status (if applicable)</b>	<i>(Does the validator consider the CAR and/or observation "Closed", "Outstanding" or "converted to FAR"?)</i>		

<b>G. Forward Actions (describe, if applicable)</b>	<i>For the next verification, please, add all the formulae behind the calculation in the main excel document to reproduce the calculations of all the data.</i>		
	<b>Forward Action</b>	<b>Why Unresolved</b>	<b>How to resolve</b>
	X	Very simple spreadsheet.	Provide a more detailed excel (calculations) in the next verification to allow the follow-up of the formulae (traceability)

## Annex 1 – Field notebook

Code	Name	District	Coordinates
CR_IC_37	Clara Eugenia Cortes	EL HIGO	5°21'35.2"N, 75°42'42.2"W
CR_YB_40	Luz Yorme Franco	ENSENILLAL	5°19'45.6"N, 75°44'48"W
C_YB_9	Eduver Suarez	NARANJAL	5°19'37.6"N, 75°42'13.4"W
CR_YB_29	Oscar Aricapa suarez	CRUCES	5°19'50.9"N, 75°42'33.4"W
CR_YB_31	Arley de Jesús Aricapa Velasco	CRUCES	5°20'2.7"N, 75°42'44.2"W
CR_YB_32	Diego Leo Tapasco	CRUCES	5°20'4.4"N, 75°42'42.6"W
C_OL_6	Luis Anibal Ladino Ladino	CRUCES	5°20'4.5"N, 75°42'50.5"W
CR_YB_25	Miriam Calvo	CRUCES	5°19'36.5"N, 75°42'42.1"W
CR_YB_28	James Tapasco	CRUCES	5°19'52.6"N, 75°42'32.5"W
CR_YB_35	Daladier Velasco Paborda	CRUCES	5°19'54.4"N, 75°42'50.8"W
CR_YB_33	Ociel Antonio Velasco Aricapa	CRUCES	5°19'57.7"N, 75°42'45.1"W
CR_YB_34	Willian Antonio Bartolo Chiquito	CRUCES	5°19'59"N, 75°42'47.8"W
CR_IC_66	Jose Abdon Suarez Calvo	CRUCES	5°19'40.3"N, 75°42'40.8"W
CR_FG_66	Luz Adiela Ladino Villada	LA LOMA	5°19'22.1"N, 75°41'49.9"W
CR_OL_22	Alcibiades Ladino Tapasco	LA LOMA	5°19'36.1"N, 75°41'34.5"W
C_IC_1	Rosa Irene	QUINCHIA VIEJO	5°20'23.4"N, 75°43'17"W

\*These plots below have been visited during the onsite visit. Complementary, the following people have been interviewed: Asociaciones Sociales Productoras de Café, Solidaridad Team, Asociación de Mujeres Encenillal (name of all the women included in the fieldbook), Eduver Suárez, Clara Eugenia Cortés, Arley de Jesús Aricapa Velasco, Oscar Aricapa Suárez, Carlos Isaza, Ociel Antonio Velasco Aricapa, María Isabel Cortés, Comunidad del Resguardo de Escopetarra, Rosa Irene, Hector Fabio Aricapa.

## Annex 2 – list of evidence

Nº	Document
<b>Surveys</b>	
1	Productividades de 30 caficultores encuestados.xlsx
2	Rabobank 01.docx
3	Rabobank 02.docx
4	C_FG_1.pdf
5	C_SA_2 (1).pdf
6	C_SA_4 (1).pdf
7	C_SA_5.pdf
8	C_YB_1 (1).pdf
9	C_YB_2 (1).pdf
10	C_YB_3 (1).pdf
11	C_YB_5 (1).pdf
12	C_YB_6 (1).pdf
13	C_YB_9 (1).pdf
14	C_YB_11 (1).pdf
15	C_YB_14 (1).pdf
16	C_YB_18 (1).pdf
17	CR_FG_14.pdf
18	CR_FG_15.pdf
19	CR_FG_34.pdf
20	CR_FG_35.pdf
21	CR-FG_20.pdf
22	Encuesta 01_IC.pdf
23	ENCUESTA 02_IC.pdf
24	Encuesta 03_IC.pdf
25	Encuesta 04_IC.pdf
26	Encuesta 05_IC.pdf
27	Encuesta 06_IC.pdf
28	encuesta C_LC_6.pdf
29	encuesta C_LC_12.pdf
30	encuesta CR_LC_20.pdf
31	encuesta CR_LC_48.pdf
32	encuesta CR_LC_50.pdf
33	encuesta CR_LC_125.pdf
34	Encuestas.xlsx
35	Formato Encuesta Social Rabobank.xlsx
36	Video_Seguridad alimentaria.mp4
37	23082021 Consolidado mil fincas (InfoCaficultor)__.xlsx
<b>Other documents</b>	
38	Gestion de datos Rabobank1.mp4
39	PROPUESTA DE CAPACITACION MEDICION RABOBANK.docx
40	Recoleccion de datos para ACORN.pptx

41	220221 Experiencia trabajo con jóvenes rurales monitoreo.pdf
42	NoradBalance2021_V3 (1).pptx
43	2021_Project Acorn partnership agreement_Solidaridad Colombia (signed SOL).pdf
44	20220613 CRU Calculation Overview Colombia.xlsx
45	20220615 Acorn Design Document_Colombia_2022_AENOR VERSION.pdf
46	AdjudicacionDeTierras_LuisAnibalBecerra.pdf
47	AdjudicacionRosaBetancur.pdf
48	DocTenencia_GerminEdilsonChiquito.pdf
49	EXAMPLE CRU CALCULATION OVERVIEW SHEET COLOMBIA.xlsx
50	landcover assessment.docx
51	C_Merged_TreeList_2_0210930.xlsx
52	20220517 CRU Calculation Overview Colombia.xlsx
53	Acorn Design Document_Colombia_2022_Aenor_v3.1_Part D to L.pdf
54	Acorn Design Document_Colombia_2022_Aenor_v3.1_Part K to Annexes.pdf
55	Acorn Design Document_Colombia_2022_Aenor_v3.1_Part A to C.pdf
56	Colombia_AllCRUPlotsPlatform_Uncertainty_44perc_createdon20220517.xlsx
57	2021_Project Acorn partnership agreement_Solidaridad Colombia (signed SOL).pdf
58	220118_AcuerdoDeVoluntades.pdf
59	220316_DocumentoPoderEspecial.docx
60	AdjudicacionDeTierras_LuisAnibalBecerra.pdf
61	AdjudicacionRosaBetancur.pdf
62	DocTenencia_GerminEdilsonChiquito.pdf
63	Estudios Impacto Cambio Climático 1 (003).pptx
64	Farmer consent form - Solidaridad.pdf
65	52impact_Pre-project_tree_Methodology_short_042022.pptx
66	Colombia_plot_biomass_values_inclModel_2013-2049_design-50trees.xlsx
67	FarmersBusinessCase_Colombia_04032022 v2.0.xlsx
68	ScalePlan_SolidaridadBusinessCase_Colombia_v2.0 post-feedback.xlsx