

## Plan Vivo Acorn Validation Report

**Name of Reviewers:** Mateo Cariño Fraisse. Senior Internal Reviewer (RRA Reviewer). Preferred by Nature Climate Technical Specialist

**Date of Review:** 30/06/2022

**Project Name:** FarmStrong Foundation – Côte d'Ivoire.

**Project Description:** Implemented in Côte d'Ivoire, Comoé, Abengourou and Bas-Sassandra, Soubre.

The aim of this project is to help remote farmers and communities build resilience to climate change while adopting sustainable agricultural practices, that will increase food and financial security, productivity, and biodiversity, while indirectly reducing deforestation.

Within the project activity, the local farmers of cocoa are provided with fruit and timber trees which will be planted among the cocoa crops, providing a suitable habitat for local species and pollinators. The seedlings of those trees are produced in several nurseries established in the project regions. Depending on the program, up to 50 trees per hectare are planted in the project parcels as homogeneous as possible.

The Good Agricultural Practices training and specific agro-forestry modules offered to farmers encourages the incorporation of shady trees, cover crops, reviewing tree spacing and density, intercropping, and the introduction of additional crops for genetic diversity. Fifteen species of Shade trees multi-purpose fruit trees were prioritized for planting depending on demand and requirements. Trees are planted each year by farmers in rainy season; may – October, dependent on humidity.

### List of Principal documents reviewed:

- Acorn Design Document (20220517 Acorn Design Document\_IvoryCoast\_2022\_PbN\_v3.1)
- Agreement Acorn-FarmStrong (20211129\_Project Acorn\_local partnership agreement\_FarmStrong)
- Audit Plan (RABO Bank - FarmStrong Audit Plan 22\_v6)
- Business Case (20220422 Rabo Acorn - Template Business Case MHvs01)
- Grievance mechanism (FARMSTRONG - ACORN grievance mechanism)
- SOP for field data collection
  - 220513\_Field\_Guide\_GT\_Data\_Collection (English version)
  - 20220404 Guide de collecte de données pour Acorn Rabo\_2022\_vs02 (adapted French version)
- FarmStrong-AFOR (Agence Foncière Rurale) project: Projet de securisation fonciere rurale dans le cadre de l'agroforesterie et de la sequestration du carbone au profit des petits producteurs de cacao
- Letter FarmStrong-MINEF
- Examples of signed consents
- GHG calculations Excel files:
  - 20210902\_IC\_KYV\_Soubre\_Merged\_TreeList\_Verified\_output
  - 20210908\_IC\_KYV\_Abengourou\_Merged\_TreeList\_Verified
  - 06052022 CRU Calculation Overview

- Ivory Coast\_AllCRUPlotsPlatform\_NO\_dataissues\_Uncertainty\_42perc\_createdon20220407
- IvoryCoast\_plot\_biomass\_values\_inclModel\_2015-2049\_design-50trees
- GIS project files:
  - 20220520 Biomass measurement overview Ivory Coast
  - 20220520 CRU Calculation Overview
  - subplots\_valid
- Funders documents (Swiss and UN donor agencies)
- Examples of baseline surveys
- Legal and policy documents
  - Joint Framework for Action Côte d'Ivoire
  - Forest Preservation, Rehabilitation and Expansion
  - Contributions Prevues Determinees au niveau national de la Cote d'Ivoire
  - Legal framework for agroforestry and reforestation in Côte d'Ivoire's rural domain: risks and opportunities
  - Côte d'Ivoire Code forestier
- Transaction evidence Acorn to Farmstrong
- Bank account evidence FarmStrong
- Standard Terms to Project implementation Carbon removal unit purchase

**Visited sites:** 12 sites were visited, 8 in 3 villages of SOUBRE and 4 in 2 villages of ABENGOUROU.

Plot_ID	Area (ha)	Region	Village	Name
CI005856 - 16011	2.54	Soubre	GNONGBOYO	SAWADOGO AROUNA
CI005995 - 16151	6.836	Soubre	GNONGBOYO	SANOGO KASSOUM
CI007019 - 17171	2.436	Soubre	GNONGBOYO	GNADRE AGUEHI LUCIEN
CI006876 - 17024	4.24	Soubre	SUD BADAYO	COULIBALY MAMADOU
CI006914 - 17062	3.249	Soubre	SUD BADAYO	N'ZI KOUADIO JEROME
CI006954 - 17102	3.999	Soubre	SUD BALEYO	KLA KOUAKOU LUCKSONE
CI010233 - 20465	3.106	Soubre	SUD BALEYO	KRA KOFFI CHARLES
CI010234 - 20463	6.471	Soubre	SUD BALEYO	YAO KOUASSI NORBERT
CI008547 - 18651	3.074	Abengourou	KODJINAN	KOUADIO KOFFI SERAPHIN
CI009272 - 19501	1.393	Abengourou	KODJINAN	EBROTIE BENIE AMBROISE
CI007903 - 18028	1.123	Abengourou	ADOUKOFFIKRO (NIABLE)	NDRI KOUADIO BLAISE
CI007773 - 17903	0.857	Abengourou	ADOUKOFFIKRO (NIABLE)	ANE DJAHA MONIQUE

#### List of individuals interviewed:

**Farmers:** 8 farmers have been interviewed individually on their parcels, and the 3/12 have been interviewed in group in the village (see table above). The Parcel of Kra Koffi Charles was visited with his brother Kla Kouakou Lucksoné.

#### FarmStrong staff:

- Françoise Toure, Country Director (Abidjan)
- Renaud Ghislain Andoh (Soubre)
- Vincent Yao Kouakou (Soubre)
- Traore Mamadou, Responsible for Sustainability and Compliance with Certification Standards (Soubre)
- Kouao Laetitia, Community Development Manager (Soubre)

- Koffi Romaric, Accounting Assistance (Soubre)
- N'guessan Affoue Elise, Training Assistance (Soubre)
- Koffi Amenan Roseline, Agroforestry Assistant (Soubre)
- Mita Coulibaly (Abengourou)

**MINEF:** Colonel Kotchi Kesse Tafoua Lucie, Regional Director of MINEF -SOUBRE

**Nurseries managers in Soubre:**

- Dike Maria Adèle, Nursery Manager 'PAFE'
- Seri Lehaba Sylvie, President of Women organization ('AZRENCO') in charge of women Nursery of the village
- Koffi Yannick

**Nurseries manager in Abengourou**

- Ebrotie Dibi

**Chief of Gnongboyo village (Soubre):**

Zadi Zikobou François

**Youth president of the village**

Kouadio Konan Ferdinand

**Lead Farmers:(9)**

**Soubre**

- Kouassi Kan Jerome
- Kouame N'goran Constant
- Fofana Aboudramane Mory
- Kouadio N'guessan Augustin
- Sawadogo Dramane
- Djouo Desire Regis Oupoh
- Kouame Kobenan Nicolas

**Abengourou**

- Kabre Abdoul Moumine
- Kouame Kouadio Valentin

**Cooperative "CAPRESSA":** Yao Nestor, Chairman of the Board of Directors

**NGO:**

- IDEF (local NGO): Bakhary Traore
- APFNP (local NGO in the Me region): Cone Gaoussou

**Description of field visit:**

The field visits, according to the audit plan, took place in the two areas where the project is being implemented: SOUBRE in the South-west of the country and Abengourou in the East of Côte d'Ivoire.

The site visit consisted in:

- Visit 12 project parcels (see list above): in the first parcel a biomass plot was remeasured with local team replicating what they have done for the location of the 1 hectare plot and of

the 16 subplots of 25x25 m. In two of the subplots all pre-existing trees were measured following SOP (cocoa trees were not measured). In the other 11 project parcels visited, a total of 82 planted trees were measured (age, DBH, height and species), also the limit of the parcel was measured with a GPS.

- Interviews with the main stakeholders: producers, community leaders, nurseries, lead farmers, etc. (see list above)
- Visit nurseries: 3 in Soubre and 1 in Abengourou
- Visit MINEF office in Soubre
- Visit CAPRESSA cooperative in Abengourou
- Visit FarmStrong office in Abengourou and Soubre

#### **Validation Opinion:**

The evidence obtained in the project documents and during the field visit resulted in two outstanding CARs which will need to be resolved before it could be concluded that the project meet all the requirements of the Acorn Framework and Methodology.

*Table 1. Summary of draft report major and minor Corrective Actions*

Theme	Major CARs	Minor CARs	Observations
Eligibility	0	0	0
Responsibilities (Eligible Stakeholders)	1	8	2
Additionality	0	0	0
Project baselines	0	0	0
Carbon benefits	1	0	1
Data handling	0	0	0
Local partner eligibility checklist	0	1	1
Methodology	0	1	2
<b>TOTAL</b>	<b>2</b>	<b>10</b>	<b>6</b>

*Table 2. Summary of current report open CARs, Observations and FARs*

Theme	Major CARs	Minor CARs	Observations	FARs
Eligibility	0	0	0	0
Responsibilities (Eligible Stakeholders)	1	0	4	6
Additionality	0	0	0	0
Project baselines	0	0	0	0
Carbon benefits	0	0	0	0
Data handling	0	0	0	0
Local partner eligibility checklist	0	1	0	0
Methodology	0	0	0	1
<b>TOTAL</b>	<b>1</b>	<b>1</b>	<b>4</b>	<b>7</b>

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

Forward Action Requirement (FAR)	Description	Process to Resolve	Time Frame to be Closed By
<b>FAR 01/22 (CAR 01/22)</b>	<i>See description of related CAR</i>	<i>As described in section F in the requirement table. Evidence should be submitted to Acorn and Preferred by Nature.</i>	<i>31/12/2022</i>
<b>FAR 02/22 (CAR 02/22)</b>	<i>See description of related CAR</i>	<i>As described in section F in the requirement table. Evidence should be submitted to Acorn and Preferred by Nature.</i>	<i>31/12/2022</i>
<b>FAR 03/22 (CAR 03/22)</b>	<i>See description of related CAR</i>	<i>As described in section F in the requirement table. Evidence should be submitted to Acorn and Preferred by Nature.</i>	<i>31/12/2022</i>
<b>FAR 04/22 (CAR 05/22)</b>	<i>See description of related CAR</i>	<i>As described in section F in the requirement table. Evidence should be submitted to Acorn and Preferred by Nature.</i>	<i>31/12/2022</i>
<b>FAR 05/22 (CAR 06/22)</b>	<i>See description of related CAR</i>	<i>As described in section F in the requirement table. Evidence should be submitted to Acorn and Preferred by Nature.</i>	<i>31/12/2022</i>
<b>FAR 06/22 (CAR 07/22)</b>	<i>See description of related CAR</i>	<i>As described in section F in the requirement table. Evidence should be submitted to Acorn and Preferred by Nature.</i>	<i>31/12/2022</i>
<b>FAR 07/22 (CAR 13/22)</b>	<i>See description of related CAR</i>	<i>As described in section H in the requirement table. Evidence should be submitted to Acorn and Preferred by Nature.</i>	<i>31/12/2022</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?
<b>CORRECTIVE ACTIONS</b>					
<b>Requirement 4.2.1</b>	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.	As confirmed by the Local partner and confirmed during the site visit by the audit team, the land type of the project is smallholder land, both in Soubre and Abengourou regions. Concerning land tenure, project farmers do not have formal nor informal land tenure titles, land rights and tenure are based on customary and traditional rights. During the site visit and the interviews with the farmers and with the village leaders it has been also clarified that there are not conflicts and disputes with regards to land rights and limits within the project area. Also, during the GPS measurement of the visited parcels (8 plots in Soubre and 4 in Abengourou) it has been confirmed that the limits of project parcels are clearly known by farmers and that are coherent with the GIS file provided by Acorn as the project boundary. FramStrong has confirmed in the interviews with local staff and in the remote meetings with the representatives that land tenure issue has been identified and that they are working	<b>CAR 01/22 minor</b> Acorn shall demonstrate Land tenure by formal/informal titling or by land mapping. In this second case, participants and the local partner shall provide an outline of the land boundaries and allow the wider community to sign-off or reach consensus on these boundaries. Acorn shall update ADD Part A, question 20, Part D and Part L including new land tenure demonstration.	Not all participants in the project were able to demonstrate land tenure documentation due to the common verbal agreement practices in Ivory coast. There have not been any disputes or conflicts about land tenure in the past because verbal agreements have been a respected and appreciated method in the communities. To counter any possible disputes in the future, FarmStrong are working with AFOR (rural land agency in charge of land tenure) to obtain formal land tenure as an in-kind benefit. To ensure that the CRUs generated on the land go to the	<b>NO.</b> <b>CAR converted to FAR.</b> <b>It is planned to be resolved in one year period.</b>

with AFOR (Agence Foncière Rurale) to design a strategy to start legalizing land tenure with formal or informal titles (also mentioned in ADD, Part J. 1). A document has been provided by FarmStrong also justifying this issue. Having said this, the project partner does not meet the requirement stated in section 5.1.3. of The Acorn Framework (“Only when neither formal nor informal titling is available, participants and the local partner provide an outline of the land boundaries and allow the wider community to sign-off or reach consensus on these boundaries”). Even though, there are maps of the project parcels available (GIS files), there is not a community sign-off or consensus on these boundaries. Furthermore, during the interviews with the local farmers and FarmStrong local staff it has been confirmed that some farmers are renting the land from other villagers.

participant on which the land is verbally agreed before all farmers have this formal land tenure, Acorn have a participant agreement signed by the land owner. As additional evidence, Acorn will provide FarmStrong with maps of each plot which will be signed off by members of the project council and or the village chief during the first meeting. The logistics of the meeting are currently being planned with the aim for it to take place before September (start of wet season).

<p><b>Requirement 4.2.3</b></p>	<p>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</p>	<p>The project council still needs to be developed, as indicated in Part G of the ADD and confirmed during the site visit and in the interviews with FarmStrong. Council structure is described in the ADD but the project has already started, and participants or community groups have not collectively nominated project representatives and have not determined a decision-making mechanism. During the site visit FarmStrong has confirmed that the first council meeting will occur this summer.</p>	<p><b>CAR 02/22 minor</b> Acorn shall ensure that the project council is designed and implemented and that the ADD Part G is updated accordingly. Additionally, the mechanism for decision-making and appointed representatives shall</p>	<p>The project council design has been created and members have been nominated as seen in Part G of ADD. The first project council session will occur before September (start of wet season). The council meeting will be split into sub meetings depending on the locations and accessibility for farmers. The minutes</p>	<p><b>NO.</b> <b>CAR converted to FAR.</b> <b>It is planned to be resolved in one year period.</b>  It is important to note that the requirement is to have, at a minimum, two project councils per year and that it would be</p>
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	<p><i>project council. At a minimum, project councils should be organized twice per year.</i></p>		<p><i>be presented.</i></p>	<p><i>of the meetings will be compiled and shared with PbN and will include topics such as payments, grievances, land tenure etc.</i></p>	<p><i>necessary to determine a decision-making mechanism for the project council. Based on the first crediting period indicated in Section 2 Part M of the ADD project started (in terms of CRUs) in November 2020, therefore at least two project councils should have taken place.</i></p>
<p><b>Requirement 4.2.4</b></p>	<p><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></p>	<p><i>During the site visits and in the interviews with local FarmStrong staff, local stakeholders (MINEF, Nurseries staff and village representatives), and project participants, no evidence of discrimination is found in terms of participation in the project activity. Regarding gender, it has been confirmed that women participate actively in the project (FarmStrong office director in Abidjan is a woman, three women work in the office of Soubre and there are women as nursery managers). Nevertheless, as described in Parts A-15, G-3 and H-7 to 9 of the ADD, there is a gender inequality in the project, mainly in the council (only men have been proposed), thus there should be some additional effort done to assure more gender inclusivity.</i></p>	<p><b>CAR 03/22 minor</b> <i>Acorn shall ensure and demonstrate, as indicated in the ADD, that FarmStrong promotes and increases women's participation in the project, ensuring FarmStrong develops, implements, and monitors a plan to encourage men to accept women in leadership roles while encouraging</i></p>	<p><i>Acorn refutes that additional effort is required to promote inclusivity currently. As found by the auditor, no evidence of discrimination is present. It has also been evidenced that women actively participate in the project (i.e. as participants, in nurseries and as employees of FarmStrong etc.). This illustrates that gender equality and inclusivity is 1 of the 6 pillars of FarmStrong projects. Support And</i></p>	<p><b>NO.</b> <b>CAR converted to FAR.</b> <b>It is planned to be resolved in one year period.</b></p> <p><i>It would be necessary to follow up on this concern after the first project councils, to assure, as stated in the ADD (Part G. 3), that there is a Plan to desensitize men to accept women in leadership roles while encouraging women</i></p>

women farmers to nominate themselves for such a role, specifically in the council.

Engage Women – FarmStrong (farmstrong-foundation.org)

creating-shared-value-report-2020-en.pdf (nestle.com) . The lack of female representation in the project council comes down to an understanding of the local context and culture. For farmers to accept the implementation of a project council (a new concept to them required by Acorn all of the sudden) it needs to include members that have been nominated and selected by majority of farmers. It is unfortunate that majority of farmers are more comfortable with men speaking on behalf of them, however, this is a cultural phenomena and one that cannot be forced to change in one first attempt of this council. Acorn believe it is enough that FarmStrong are

farmers to nominate themselves for such a role.

The CAR can't be withdrawn because as mentioned in the CAR, it is clear that the project developer actively involves women in some project activities, but woman has no role in the council and we lack information about activities taken to support further involvement of women in the project. Finally, we understand the cultural phenomena and don't expect to force anybody to participate but we would hope to see the results of the trainings and monitoring of the situation.

*currently creating trainings to desensitise men to women in decision making roles and it is their goal to slowly integrate women into the council after their first meeting in a way accepted by all farmers. It would be irresponsible to not consider the strong cultural values and force women to be in the council as a quota. It is important FarmStrong take time to provide trainings and awareness and respectfully integrate them so they feel comfortable engaging and participating not just sitting silently and letting the men speak.*

**Requirement  
4.2.11**

*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*

*Participants have already signed the consent but have not signed yet the agreements, as confirmed during the site visit and in the interviews with FarmStrong and farmers. Furthermore, it has been also confirmed that the majority of farmers consulted do not have information about their responsibilities. In the case of Abengourou farmers interviewed have not started planting and in the case of Soubre*

**CAR 04/22 MAJOR**  
*Acorn shall demonstrate that Participant agreements have been signed. Acorn shall justify the approach followed when*

*The project council will be used as a means for all farmers to sign the participant agreement as farmers must first agree with the manner of payment (distribution of in-kind and cash) and timing. The process of*

**NO**

	confirmation of payment arrangements.	there is evidence that they are aware about their obligation to plant and maintain seedlings provided by FarmStrong but without further details about their responsibilities (e.g. expected final planting density, number of years of commitment and future expected benefits). Farmers have not been informed specifically about the nature of the carbon project. This has been confirmed during the interviews and confirmed by FarmStrong staff. Some of the farmers mentioned that they will be paid for the planted trees, but they do not know the reason why or any other conditions and requirements of the project. Based on the interview with the local partner, there is a plan to sign the agreements with the farmers but as it was not yet clear that the project will materialize, it was not done so far. FarmStrong also confirms that during the planned trainings and in the future council meetings they will inform project participants about the nature of the carbon project.	project participants are not the landowners (i.e. when they are land renters). Acorn shall update the ADD with the potential changes regarding Participants Agreement and signed agreements shall be presented.	getting all farmers sign to sign a Participant Agreement should be performed diligent and with care, speed cannot be the driving force and a project council is needed first to have engagement with the farmers on this topic. Time effectiveness will be maximally assured by Farmstrong after the project council by using digital signing through tablets in order to adhere to timelines provided by Preferred by Nature.
Requirement 4.2.12	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	During the audit this requirement has not been confirmed as payments to the farmers have not started yet. In the interviews with FarmStrong local staff and with farmers it has been confirmed that participants do not have specific information about potential payments. Some of the project participants have mentioned that they will probably be paid because they plant trees, but the rest do not even know that there is a payment connected to tree planting activities.	CAR 05/22 minor Acorn shall demonstrate that payments are made in a transparent and traceable manner. Acorn shall ensure that participants are informed and consulted about the payment process	Acorn refutes that this is a CAR. Payments should not be rushed and made without engagement and agreement by farmers, the signing of participant agreements after the project council. There is no requirement in the Acorn framework that says payments must be
				NO. CAR converted to FAR. It is planned to be resolved in one year period.  As stated in the requirement Local Partner shall be responsible for annual

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. The project coordinator ensures that payments are made in a transparent and traceable manner.

Thus, it could not be confirmed if participants would be happy with the types of payments, would be aware of approximate level of income, would understand that the payments are conditional upon the sale of CRUs or would understand the benefits from the project. During the interviews with FarmStrong, the director has confirmed that the procedure for payments is under design. Some decisions have been already taken (e.g. mobile payment) but the details of the procedure are under discussion. He showed good perspective on how payments will be done. However, the system was not presented (as no payments were done so far) and thus could not be confirmed as functional. FarmStrong has mentioned that during future planned trainings and during the council this requirement will be solved. FarmStrong also showed good understanding of the limit of income from CRU that they can claim for operational costs. This is also stated in the agreement with Rabobank and in the shared Business Case with the VVB, developed by Acorn and FarmStrong. Also, the above-mentioned contract obliges FarmStrong to make the payment to the farmers.

and details.

made to farmers at a certain time. The reason this is not stated in the framework is to allow the local partner the option to pay the farmers when and how they like and consider what benefits them the most. FarmStrong. There is indeed a robust plan for payment, which is all that is required at this stage by Acorn and Plan Vivo. Farmstrong will use Momo (Mobily Money) a proven and well-known payment mechanism throughout the project area. The only variable that needs to be confirmed is the dates of pay as FarmStrong are waiting for the project council to hear input on farmers on when they would benefit the most from their payment (i.e. before schooling starts etc.) Evidence for the Momo system can be provided. The details and evidence on farmer

and traceable carbon benefit payments to the participants. Once payments are done it will be necessary to gather evidence that at least 80% or more of the proceeds from CRU sales should accrue to participants as either cash payments or individual in-kind contributions.

The CAR can't be downgraded to observation because while we could find evidence in the procedures that the payment is planned to be done as required by the standard, we could not see any evidence yet and therefore it was not possible to conclude there is a compliance with the standard. Additionally, during the visit, it was observed that farmers

				payment will be included in the projects ADD during its annual revision as is the process agreed by Acorn and Plan Vivo.	are unclear about when and what payments they will receive. A transparent and traceable payment system has not yet been designed.
<b>Requirement 4.2.13</b>	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.	It has been confirmed that Acorn has already transferred the total payment of the CRU indicated in the ADD (33060 CRU) to FarmStrong. On the other hand, FarmStrong has provided information to confirm the reception of Acorn payment. However, FarmStrong bank account with the funds of the project is not a separate account and participant funds are not earmarked. The payment will be done from the Switzerland bank account without involving the local entity in Ivory Coast.	<b>CAR 06/22 minor</b> Acorn shall ensure and demonstrate that FarmStrong provides justification that participant finance funds are earmarked or in a separate bank account.	FarmStrong is in the process of opening another account to ensure the farmer CRUs and 10% CRUs for Farmstrong are clearly separate for extra transparency. All transactions from Rabobank will be earmarked clearly, which will be demonstrated with the next payment. Evidence to follow shortly.	<b>NO.</b> <b>CAR converted to FAR.</b> <b>It is planned to be resolved in half year period.</b>
<b>Requirement 4.2.15</b>	The Local Partner should provide information in an applicable language and/or format that suits all participants and avoid discrimination of illiterate groups.	Material that participants have been able to access are written in French, the official language of the country. Training sessions and meetings in local communities are conducted in French and translated, when necessary, to local communities. Nevertheless, in the visits to the villages and in the meetings with different stakeholders revealed that a significant percentage of participants do not speak, write and understand French, and part of these farmers are illiterate. This particular groups were not	<b>CAR 07/22 minor</b> Acorn shall ensure and demonstrate that consent and agreement are explained to project participants, specifically to illiterate. Acorn shall also ensure and demonstrate that all project meetings	Acorn refutes that this is a CAR but instead an observation. All documentation has been translated in the native language that the farmer has agreed when onboarding to the project (French). It is not required under the Acorn framework that documentation be	<b>NO.</b> <b>CAR converted to FAR.</b> <b>It is planned to be resolved in one year period.</b>  Acorn shall ensure and demonstrate that information facilitated to the farmers (consent,

*discriminated and were included in the project. However during the interviews it was revealed that the content of the consent form signed was not explained. As mentioned above in this report, there is no project agreement signed so far but the local partner should make sure that the illiterate members of the project are well informed about the content of the agreement.*

*with project participants (council, workshops, trainings, etc.) are facilitated in the local language.*

*available in each language. This is not feasible as Ivory Coast has up to 50 different indigenous languages and while most understand French their native language is not. Indeed there are illiterate groups included in the project but they have recognized through the use of diagrams and images used in trainings or meetings instead of writing. The inclusion of pictograms and everything in a visual sense removes the barrier of language and illiteracy. On-site visits are also organized to ensure farmers are aware of their right and obligations. With the carbon revenue FarmStrong receive, they plan to increase the frequency of on-site visits, develop a detailed course on the Acorn project that takes into account illiterate groups (i.e.*

*agreement, meetings, etc.) is provided in an applicable language and/or format that suits all participants.*

*During the interviews with the farmers some of them confirmed, when talking about the signed consent, that they didn't understand it, which leads to the conclusion that it was not in an applicable language and/or format that suits all participants.*

*The CAR can't be downgraded to observation because it was not possible to confirm during the interviews with the local people that the information would be provided already and was clearly understood by all interviewed people.*

				including photos, videos, diagrams etc.). There will also be a roadshow organized through all villages to ensure all project participants are aware of their project's right and obligations.	Additionally, this CAR should assure that illiterate participant in the project will be given appropriate information. Finally, the CAR does not request to translate the information into the indigenous languages.
<b>Requirement 4.2.16</b>	<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>	<i>FarmStrong has been working in the project area for several years supporting local farmers and local cocoa traders in the process of certification under Rainforest Alliance Standard and other sustainability schemes. FarmStrong has used its already existing network to develop Acorn project. In the case of Soubre, FramStrong works with the cocoa trader HKF, the farm leaders have a direct relationship with this entity (instead of with the Local partner), as do the farmers. In the case of Abengourou the process is the same but with a cocoa cooperative called CAPRESSA. With this existing network, it has been only necessary for FarmStrong to select the eligible farmers (with regards to Acorn Framework and Methodology requirements) from the total farmers engaged with these entities and to identify those interested in participating in the project. Relevant stakeholders interviewed have been informed about the project and agree with its</i>	<b>CAR 08/22 minor</b> <i>Acorn shall ensure that stakeholders mapping is conducted in a participatory manner and shall update the ADD including the relevant remaining stakeholders.</i>	<i>Acorn refute that this is a CAR but instead an observation. The lack of understanding of the project by some participants will be cleared by the actions taken to sign the participant agreement in CAR 04/22. Regarding the stakeholder analysis this has been adjusted now to include both HKF and CAPRESSA as parties with high interest but low influence, therefore a result of keep informed (which the auditor has witnessed). Stakeholder mapping was undertaken in consultation with Acorn and FarmStrong using the</i>	<b>YES</b>  <i>The CAR can't be downgraded to observation because the stakeholders mentioned are considered very relevant for the project activity.</i>  <i>The CAR is closed however, the stakeholder analyses results trigger additional observation, for detail see OBS 07/22</i>

goals (e.g. MINEF and CAPRESSA). However, project participant and local communities have not been yet informed in detail about the carbon project and its potential benefits. For further information regarding project participants knowledge about the carbon project see CARs 2 and 3. Stakeholder analysis is included in Part K of the ADD and includes information about most relevant stakeholders identified in the site visit. Nevertheless, two of the key stakeholders have not been included and described (HKF and CAPRESSA). On the other hand, stakeholder mapping was done by FarmStrong based on its current relationship with project stakeholders, therefore not conducted in a participatory manner.

participatory tool (stakeholder analysis – see figure 11 on page 45 of Acorn framework) as required in the certification assessment that Acorn shares with FarmStrong. All project under Acorn undertake this approach as agreed with Plan Vivo. The requirement in the framework does not state how this needs to be participatory but Acorn are altering this in the new update to the framework with projects having to include at least 1 key community member in this mapping process.

<p><b>Requirements</b> <b>4.2.19 &amp; 4.2.20</b></p>	<p>4.2.19 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</p>	<p>Grievance mechanism has been provided during the audit (STANDARDIZED OPERATIONAL COMPLAINT AND RESOLUTION PROCEDURE) to the VVB and it is found satisfactory in terms of coverage and process. The project staff is aware of the procedures. No evidence of grievance or disputes has been identified during the site visit, and none has been reported to de Local Partner. However, the grievance and feedback mechanism is still not known by project participants as the council has not taken place yet.</p>	<p><b>CAR 09/22 minor</b> Acorn shall ensure and demonstrate that project participants are informed about grievance mechanism and shall provide description of the mechanism and evidence that this</p>	<p>Acorn refutes this is a CAR but instead an observation. The auditor has found the grievance mechanism satisfactory. Under the Acorn framework it states the project must have 2 project council meetings in one year. As it has not even been 6 months since the start of the project</p>	<p><b>CAR converted to OBS.</b></p>
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	<p><i>in which they can raise any concerns or grievances about the project to the Local Partner.</i></p> <p><b>4.2.20</b></p> <p><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>		<p><i>was properly communicated.</i></p>	<p><i>with Acorn, it is not expected for the project council to have occurred yet and grievances to be raised through there. This is a section of the ADD that is only applicable after the first year and will be assessed during the annual review of the project ADD. The grievance mechanism itself (separate from the project council) has been explained in detail to lead farmers to disseminate to participants during field visits and signing of documents and is available in the native language (French). Regardless, this concern will be addressed in CAR 02/22 &amp; CAR 04/22.</i></p>	
<b>Requirement 4.9.2</b>	<p><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</i></p>	<p><i>During the site visit to the different randomly selected plots and in the interviews with the farmers and local FarmStrong staff, it has been confirmed that some existing risks have not been identified in the ADD and risk levels assigned are infra-estimated. Some of the identified risk will require mitigation actions. The risks identified as medium or high during</i></p>	<p><b>CAR 10/22 MAJOR</b></p> <p><i>Acorn shall update the Risk assessment in the ADD (updating risk levels of the already included risks, including new risks,</i></p>	<p><i>Acorn do not believe this CAR is major but an observation as the risk assessment tool in the ADD Part K is to identify potential future risks and if they are rates “high” only to create mitigation</i></p>	<p><b>YES.</b></p> <p><i>The CAR can be closed considering that ADD has been updated covering the existing risks. Preferred by Nature considers</i></p>

*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.*

*the visit are:*

- *Change of land ownership and coverage (land tenure): land tenure has not been demonstrated by any of the three approaches, formal titling, informal titling or land mapping (see Requirement 4.2.1)*
- *Waning or short-lived local partner commitment (Partner agreement): local partner has not signed agreements with project participants (see Requirement 4.2.11)*
- *Logging risk: illegal logging has already occurred in some project parcels. Illegal loggers cut all the forest trees, leaving only the Cocoa trees.*
- *Land use change: crop change from Cocoa to Hevea or Palm Oil has been identified. These new crops are not compatible with project activity.*
- *Infrastructure: some project parcels will be affected by the construction of new infrastructures. In Soubre a hydropower infrastructure will affect some parcels.*
- *Project communication: a lack of information has been identified with regards to project goals and characteristics. This issue is linked with the partner agreement (see Requirement 4.2.11) and with the council (see Requirement 4.2.3).*
- *Double counting: this risk has not been confirmed but FarmStrong needs clarify what their agreements are, in terms of carbon credits, with the funders (chocolate companies and other international entities) and with their*

*and including mitigation actions).*

*actions moving forward to ensure the risks do not become reality. There is no right or wrong answer in this section it is purely based on what the participants and local partner feel are possible risks to project reversal. FarmStrong have taken the suggestions you have raised and have reassessed multiple risks and updated this in the ADD in Part L. Acorn and FarmStrong believe the main ‘high’ risk from those the auditor (See ADD for all) identified and need mitigations actions are the follows:*

- 1. Change of land ownership due to missing land tenure documentation and physical proof of land ownership*
- 2. Lack of communication between lead farmers and farmers and farmers with land owners in the project, posing a risk to poor farmer knowledge*

*important to mention in “Change of land ownership and coverage” the case of Hevea.*

*The major CAR can’t be downgraded to observation due to the fact that the audit revealed that number of important issues were omitted or insufficiently evaluated in the risk assessment. As there were 7 issues, it was considered as cumulative issue and therefore major CAR was required.*

*partners in the project (HKF, in Soubre, and the cooperative in Abengourou).*

*and understanding of agroforestry system*  
*3. Waning commitment from farmer to local partner and Acorn*

*Mitigations actions are as follows:*

*1. Farmstrong will continue with their specific project with AFOR (Agence Fonciere Rurale) that receives funding to consistently and regularly monitor and report on landownership and coverage in the project area. The in-kind benefit of formalized land tenure will be provided to participants using a percentage of their carbon income. Therefore, farmers will be able to physically evidence their land rights.*

*2. With the carbon revenue FarmStrong receive, they plan to increase the frequency of on-site visits that lead farmers can make and demo farm visits, run*

*regular project council meetings (at least twice a year), develop a detailed course on the Acorn project, and a roadshow organized to travel through all villages to ensure all project participants are aware of the project, what is expected from them and their rights. (addressed in CAR 07/22).*

*3. Sign farmer agreements and include detailed information on the project and its long-term intention in farmer training and project councils.*

*Concerning the risk of double counting, FarmStrong do not believe this is a high risk currently. Currently the participants are independent and not linked to chocolate companies. The project to date was not set up through funding of the chocolate companies so*

					<p>there is no agreement in place. The chocolate companies have been informed of the project and its intention to generate CRUs but not in regards to avoiding in setting. For any funders who do contribute funding to the project, FarmStrong will have it clear in writing that they cannot use the CRUs generated by the farmers in this project for their own purposes.</p>
<p><b>Requirement 5.1.1</b></p>	<p><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></p>	<p><i>Local partner has provided the VVB with the main local policies related to the project including NDC. Based on the information provided by local partner, there is not official permission to sell CRUs but there is no evidence found in the policies not allowing to sell CRUs. The only available information is an official letter from FarmStrong to MINEF providing information about the project, but there is no answer from the authorities or more solid evidence that Ivory Coast would allow to sell CRUs produced on their territory. No other evidence was available confirming that the country's policy allows the sale of CRUs.</i></p>	<p><b>CAR 11/22 minor</b> Acorn should confirm that the country's policy allows individual CRUs to be sold.</p>	<p>Acorn refutes that there isn't sufficient evidence to sell CRUs. FarmStrong has received a confirmation from the government (AFOR), together with a proposal written by AFOR addressing both land tenure and individual CRU's to be sold. Evidence can be provided. Acorn has an external consultant that reviewed the local policies and did not find any infringement of local laws and regulations. The</p>	<p><b>NO.</b> <i>Please provide the new report of the external consultant.</i></p>

					external consultant will draft a new report in which the legal grounds for the project will be elaborated on. confirm that the country's policy allows individual CRUs to be sold. Please also see Part C (positive list) in the ADD and Part H (question 6) which both lists relevant policies and laws that the project is aligning with.
<b>Requirement 5.1.1</b>	<i>The Local Partner recognizes that the participant's involvement in the project is entirely voluntary. The Local Partner recognizes that participants own the carbon benefits of the project intervention.</i>	<i>Local partner is fully aware of the nature of participant's involvement in the project, as demonstrated during the online meetings with FarmStrong's CEO, in the meetings with local FarmStrong staff and by reviewing the agreement between Acorn and FarmStrong. FarmStrong understand that with the signature of the consent (even though they still do not have Participant's agreement signed) farmers are entering voluntarily in the project. During trainings, awareness events and at the signature of the consent, FarmStrong has explained the main objectives of the projects concerning agroforestry and crop production. Nevertheless, the carbon benefits of the project have not been mentioned yet. VVB has been notified that this will be done during the council meetings (See CAR 02/22 and 04/22)</i>	See <b>CAR 02/22</b> and <b>CAR 04/22</b>	<i>This will be resolved with the signing of participants agreement after the project council as stated in CAR 04/22.</i>	<b>NO.</b> <b>CAR converted to FAR.</b> <b>It is planned to be resolved in one year period.</b>
<b>Methodology</b>	<i>Data from sample plots</i>	<i>During the site visit one biomass sample plot</i>	<b>CAR 12/22 minor</b>	<i>Our remote sensing team</i>	<b>CAR is withdrawn as</b>

<p><b>Requirement 7.1.1</b> are used to calibrate models for estimating tree biomass from satellite imagery. Sample plots used for model calibration must meet the following requirements:</p> <ol style="list-style-type: none"> <li>1. Aboveground and belowground biomass of trees &gt;2m in height or with a DBH of more than 2.5 cm must be measured.</li> <li>2. 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.</li> <li>3. The location of sample plots must be selected at random from sites that meet the applicability conditions</li> <li>4. Tree biomass within sample plots can be measured using: <ul style="list-style-type: none"> <li>• The fixed area plot methodology described in Annex 1 of the Methodological tool: Estimation of carbon stocks and change in</li> </ul> </li> </ol>	<p>was partially remeasured confirming the SOP has been used correctly and that trees have been appropriately measured (following The Acorn Standard Operating Procedures for Tree Inventory Plot Establishment and Measurement - Annex 1). It has specifically confirmed that trees measured for model calibration are higher than or with a DBH of more than 2.5 cm. However, in the field visit and during the meeting with Acorn Remote sensing expert, it has been confirmed that cocoa trees were not measured nor considered in the models. Regarding plot location, it has also been confirmed with FarmStrong staff that it was done randomly. Concerning ecoregions, in the last version of the ADD it was indicated that the project boundary is in two ecoregions; nevertheless, as most of the parcels are included in one of the ecoregions Acorn has decided to build a unique model for both ecoregions using all sample plots. With regards to model calibration and CRUs calculation, based on the available information it has not been possible to replicate CRU calculations. Acorn has confirmed that a model validation report is under development to be able to confirm the accuracy and uncertainty of the model. During the assessment, the audit team has conducted cross check evaluation based on available information (estimated current number of planted trees per ha), field measurements (trees measured during the site visit) and available allometric equations, and</p>	<p>Acorn shall justify CRUs and/or clarify the difference between remote sensing CRUs and ground truth data CRUs. Acorn shall provide a justification about why requirements have not been followed in the case of cocoa tree and how this species was considered in the remote sensing model.</p>	<p>do not believe this is a CAR or an accurate representation. Please find a summary of this analysis on the performance of the models and on the CRUs calculated. See Annex 1 included at the bottom of this TOR document.</p>	<p><b>it was concluded that there is compliance with the requirement.</b></p> <p>However, it is recommended that Plan Vivo and Acorn make sure that the verification of the CRU is conducted, and it is assured that the CRU are accounted properly. After analyzing Acorn response and based on a remote sensing expert analysis Preferred by Nature concludes that there is enough evidence to confirm that ADD CRUs overestimate current GHG removals. ADD CRUs are more than 6 times (600%) higher than Preferred by Nature estimates (considering the less conservative of the analyzed alternatives for CRUs estimates</p>
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	<p>carbon stocks of trees and shrubs in A/R CDM project activities (AR-TOOL14, v.4.2)</p> <ul style="list-style-type: none"> <li>• The Acorn Standard Operating Procedures for Tree Inventory Plot Establishment and Measurement (Annex 1).</li> <li>• Airborne or terrestrial LiDAR survey that meets the minimum requirements set out in Annex 2.</li> </ul>	<p>the expected number of CRUs in a one-year period (November 2020-November 2021) are more than 10 times below what is indicated in the ADD. This same numbers are obtained based on Business case Excel file provided by Acorn and using available published information (e.g. biomass growth rates in high growing species).</p>		<p>for a planting density of 6 planted trees/ha).</p>
<p><b>Methodology Requirements</b> <b>7.1.4.1 &amp; 7.2.1</b></p>	<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></p>	<p>See CAR 12/22</p>	<p><b>CAR 13/22 minor</b> Models used for measuring tree biomass shall be validated by an independent legal body that will perform a due diligence and model assessment of the model IP owner.</p>	<p>See CAR 12/22</p> <p><b>New CAR converted to FAR.</b> <b>It is planned to be resolved in one year period.</b></p>

*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*

## **OBSERVATIONS**

<b>Requirement 5.1.1</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>	<i>Farmstrong plans to pay farmers through a combination of mostly mobile digital payments to ensure full transparency and accessibility of funds, and additionally through in-kind payment of purchasing land title certification. In fact, all the payment shall be made through the mobile digital payment and during the site visit, it was revealed that this is quite common system used by the local communities. All farmers interviewed had their own phone or could use a phone of a family member. However, some of the interviewed people were not yet informed about future payments for their participation in the project and documents and material are not readily available. It has not been assured if project participants are happy with the mobile payments.</i>	<b>OBS 01/22</b> <i>Acorn should ensure and demonstrate that project participants are informed about the payment method, and it should be confirmed with them that this method is feasible and preferred, before joining the project.</i>	<i>FarmStrong will ensure farmers are involved in the decision on payment method and that this is feasible for them (i.e. timing, in-kind costs, mobile payment) during project council. This will also be explained clearly to farmers when they sign the participant agreements.</i>	<b>NO. It is planned to be resolved in one year period</b>
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<p><b>Requirement 4.2.18</b></p>	<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>	<p><i>FarmStrong had been working with project participants before project started, providing technical support in agroforestry and cocoa production.</i></p> <p><i>Local partner has developed a schedule of annual training sessions and workshops where project participants are trained in several project issues (e.g. agroforestry, tree planting, health and safety) and where they have the opportunity to participate and be actively involved in the project. Project implementation has consisted basically of planting trees where participants have been also actively implicated; farmers have been responsible of planting trees provided by FarmStrong.</i></p> <p><i>During the site visit to the villages and to the project parcels it has been confirmed that FarmStrong staff and lead farmers are familiar with local representatives and with farmers, having fluent communication and good relationship with all people met.</i></p> <p><i>However, as mentioned in requirement 4.2.3., the council is still under development and is expected to be a key step for the participation process of the project. Project participant involvement in the decision-making it is expected to be enhanced in the council. The project council is described to some extend in the ADD but the VVB could not confirm during the audit that such council would happen, that the participants would be taken into account during the decision-making process or the inclusivity of the council.</i></p>	<p><b>OBS 02/22</b></p> <p><i>Acorn should demonstrate that FarmStrong actively informs and involves project participants about/in the decision making.</i></p>	<p><i>This will be evidenced by the project council meetings that will occur on minimum 2 times a year. Here there will be a set agenda of points (a – f as seen in column 2) that must be raised during the facilitation to ensure farmers have a say in the decision made throughout the implementation of the project.</i></p>	<p><b>NO. It is planned to be resolved in one year period</b></p>
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<b>Requirement 4.7.2</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>	<i>The only potential double counting identified during the site visit is the possible carbon credits claiming by FarmStrong partners (traders and cooperatives) and/or funders (e.g. chocolate companies). Evidence has not been gathered to confirm this claiming is not likely to occur. The implementation of articles 6.2. and 6.4 of Paris Agreement may affect the voluntary carbon market, and therefore this project, depending on the final country approach. Nevertheless, there is no current double counting issue for the project, but rather a risk that some of the entities sourcing the cocoa from the farmers would claim the carbon benefits resulting from these agroforestry activities in their inseting program.</i>	<b>OBS 03/22</b> <i>Acorn should ensure and demonstrate that there is better understanding about the project and carbon credits from all involved parties to assure that no double accounting will be happening. FarmStrong has already provided information about the agreements with some of the parties involved (Swiss and UN donor agencies).</i>	<i>FarmStrong have included the traders/cooperations in their stakeholder analysis section of the ADD and have outlined this as a low risk in the risk reversal section of the ADD. Currently the participants are independent and not linked to chocolate companies. The project to date was not set up through funding of the chocolate companies so there is no agreement in place. The chocolate companies have been informed of the project and its intention to generate CRUs but not in regards to avoiding in setting. For any funders who do contribute funding to the project, FarmStrong will have it clear in writing that they cannot use the CRUs generated by the farmers in this project for their own purposes.</i>	<b>YES</b>
<b>Requirement 5.4</b>	<i>Sample size for a project</i>	<i>The number of surveyed participants for project</i>	<b>OBS 04/22</b>	<i>This has been adjusted in</i>	<b>YES</b>

	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.	baseline assessment, as indicated in the ADD Part E, has been 30. All original and transcribed questionnaires were available during the site visit. If the total number of participants is 4000 (as indicated in Part E of the ADD) then the sample size should be at least 40. Nevertheless, the total number of participants at this project stage, as indicated by Acorn, is less than 2000 therefore the sample size is higher than 1%.	Acorn should correctly state number of participants in the project documentation.	the ADD to include 100 farmers (maximum amount needed) in total due to the scaling of the project.
<b>Methodology Requirements 4f &amp; 6</b>	<p>4f The project intervention must not include the planned harvesting of planted trees during or after the crediting period.</p> <p>6 The carbon stock in aboveground and belowground biomass of pre-project trees can be set at zero in the baseline scenario if:</p> <ul style="list-style-type: none"> <li>- The pre-project trees are not harvested, cleared, or removed during the crediting period of the project intervention.</li> <li>- 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</li> </ul>	<p>No planned harvesting has been identified during the site visit. Some of the farmers do not have knowledge of their rights and commitments and others have mentioned that they have made verbal commitment to keep the trees until FarmStrong’s decision, understanding that they have some responsibilities in the maintenance of the trees. None of the interviewed farmers have specific information about the carbon project and its potential economic direct benefits (i.e. CRUs).</p> <p>In this project case, as remote sensing is used for the monitoring of tree biomass, carbon baseline cannot be set as zero. Therefore, Acorn has estimated carbon baseline based on a biomass inventory performed using guidelines provided in section 6 of Acorn Methodology for Quantifying Carbon Benefits from Small-Scale Agroforestry.</p> <p>Nevertheless, VVB did not have enough information to replicate calculations to obtain adjustment factor for baseline removal</p>	<p><b>OBS 05/22</b></p> <p>Acorn should provide information to be able to replicate calculations of the adjustment factor (i.e. raw data and equations used), or to be able to review all the steps of the calculation process of the adjustment factor. If this observation leads to a change in the adjustment factor, Acorn should update accordingly Part M of the ADD.</p>	<p>Acorn have provided the pre-project tree documents (20220520_IvoryCoast_65plots_biomass_design-50trees &amp; IvoryCoast_plot_biomass_values_InclModel_2015-2049_design-50trees),the presentation by 52 impact (52impact_Pre-project_tree_Methodology_short_042022) and the groundtruthing data set to PbN which is used for estimating all of the adjustment factors according to the Acorn methodology. A re-measurement of the GT has been performed and aligns with initial data</p>

*period of the project intervention.*

*- 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. 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].*

*indicated in Part M. 3 of the ADD.*

*Based on the observations in the field visit and on the forestry expertise of the audit team there is not enough information to confirm that the expected growth of pre-existing trees is less than a 25% of the growth of pre-existing + planted trees. Considering currently available information, the number of pre-existing trees is higher than 70% of pre-existing + planted trees (not considering cocoa trees).*

*collected and demonstrates that farmers also measure cacao trees over 2m. Biomass measurement are estimate from this data. 52 impact can provide a better demonstration of how the pre-project tree adjustment factor is applied. With this information, PbN should be able to recalculate and justify the adjustment factor for pre-project trees. We do like to emphasize that the estimation for total biomass (pre-existing + newly planted trees) for all projects are estimated at 30 year. This as it is on average to time trees reach an growth equilibrium. This means that the current findings are not directly representative to determine the adjustment factor. Also, we would like to highlight that the 25% only refers to the*

				contribute of pre-existing trees not pre-existing + planted trees. Please let us know if an interview with 52Impact would help you to gain a good understanding of the process, we are happy to organize this.	
<b>Methodology Requirement 7.2.2</b>	<p>If tree biomass is estimated using satellite imagery, change in tree biomass must be calculated using Equation 6.</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 will be applied. The carbon fraction has a default value of 0.47 and is used unless transparent and verifiable information can be provided to justify a different value.</p>	<p>During the desk review and based on the provided Excel files, it has been confirmed that change in tree biomass has been calculated using Equation 6 of Acorn Methodology. However, as mentioned in requirement 7.1.1., it has not been possible to replicate calculations of <math>[AGB]_y</math> and <math>[AGB]_{(y-1)}</math> based on the provided information. The validator is aware of a more conservative approach for root:shoot ratio; the one included in CDM AR-TOOL14, page 25 (Methodological tool: Estimation of carbon stocks and change in carbon stocks of trees and shrubs in A/R CDM project activities Version 04.2).</p>	<p><b>OBS 06/22</b></p> <p>Acorn should update calculations and ADD numbers using root-shoot ratio included in CDM AR-TOOL14 or justify why the 0.32 root-shoot ratio has been used.</p>	<p>Acorn methodology page 19 explains that if no relevant/proven information is available to justify root-shoot ratio of in that particular ecoregion a default value of 0.32 will be applied. This default might not be the most conservative value but it has been approved by AENOR and SCS during the review of the methodology. The meta studmeta-study 2016) analyses 109 earlier observations and 56 publications this provides evidence-based average for the root:shoot ratio applied within Acorn and is an approach developed to the best of our knowlegde.</p>	<b>YES</b>

<p><b>Requirement</b> <b>4.2.16</b></p>	<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>	<p><i>The stakeholder analyses in the ADD covers all most relevant stakeholders. However, during the site visit, it has been observed that the influence of CAPRESSA and HKF is not low (e.g. all Lead Farmers have a direct relationship with these entities) and therefore the conclusion of the stakeholder analyses might not be correct.</i></p>	<p><b>NEW OBS 07/22</b> <i>Acorn should ensure that the evaluation of the stakeholders, with respect to influence and interest, is assessed appropriately.</i></p>
<p><b>Requirements</b> <b>4.2.19 &amp; 4.2.20</b></p>	<p>4.2.19 <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>4.2.20</p>	<p><i>Grievance mechanism has been provided during the audit (STANDARDIZED OPERATIONAL COMPLAINT AND RESOLUTION PROCEDURE) to the VVB and it is found satisfactory in terms of coverage and process. The project staff is aware of the procedures. No evidence of grievance or disputes has been identified during the site visit, and none has been reported to de Local Partner. However, the grievance and feedback mechanism is still not known by project participants as the council has not taken place yet.</i></p>	<p><b>NEW OBS 08/22</b> <b>CAR 09/22</b> <b>converted to OBS</b> <i>Acorn should ensure and demonstrate that project participants are informed about grievance mechanism and should provide description of the mechanism and evidence that this was properly communicated.</i></p>

*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.*

**GENERAL COMMENTS (REQUEST OF ADD UPDATES)**

<b>Requirement 4.1.7</b>	<i>Acorn projects should plant tree species that are native or naturalized, and draw on local and expert knowledge for agroforestry designs.</i>	<i>During the site visit different species than the listed in the ADD were observed</i>	<i>Acorn shall update the ADD including the current list of tree species planted ADD Part F: 2, 4 and 19</i>	<i>The species listed in the ADD Part F are the top species promoted under the AF design. However, the project also takes into consideration additional native tree species that have a high importance to farmers to ensure local/indigenous input. It is also likely that pre-existing trees (that were</i>	<b>YES</b>
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				not planted as part of the project) are different to what is now being promoted. The ADD and the business case only request that the 'top' species being promoted are listed. This is not to say they are the only ones possible to plant.	
<b>Requirement 4.2.7</b>	<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>	<i>FarmStrong has three legal entities involved in the project while in the ADD only one of them has been included.</i>	<i>Acorn shall update the ADD including information about FarmStrong legal entities in Ivory Coast. ADD Part H1 Legal</i>	<i>There are actually only two legal entities. This has been updated and both legal entities included in the ADD under Part H question 1 (not to the extent of the following information as the ADD will be made public).</i>  <i>a.) FarmStrong Commodities Sarl – Côte d'Ivoire, Abidjan</i> <ul style="list-style-type: none"> <li><i>Address : 25 BP 981 Abidjan 25 , Côte d'Ivoire</i></li> <li><i>Contact Name : F.Toure</i></li> <li><i>Contact Telephone: +225 2731621918 &amp; +225 0707183716</i></li> </ul>	<b>YES</b>

- **Contact E-Mail Address**  
: [f.toure@farmstrong-foundation.org](mailto:f.toure@farmstrong-foundation.org)

**b.) FarmStrong Foundation – Switzerland**

- **Address:** Chemin des Croisettes 26, 1066 Epalinges | Switzerland
- **Contact Name:** M.Hendriksz
- **Contact Telephone:** + 41 (0) 21 653 15 54
- **Contact E-Mail Address:** [info@farmstrong-foundation.or](mailto:info@farmstrong-foundation.or)

<b>Requirement 5.1.1</b>	<i>The Local Partner can provide reliable data (i.e. GPS polygons, phone numbers, other KYC data).</i>	<i>In the provided GIS file of the project parcels the total number of parcels is 1381 with a total area of 3821 ha. This is not the information included in the last provided version of the ADD.</i>	<i>Acorn shall update the ADD including the current total project area, number of parcels and number of participants. CRU calculation shall be done based on this</i>	<i>The ADD has been updated due to the scaling of the project to approx. 16,000 participants. We have ensured that the approx. area required under Part A aligns with the data that Remote sensing team</i>	<b>YES.</b> <i>Nevertheless, for the CRU calculation it would be necessary to provide the considered project area.</i>
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*information.*

*have for the polygons,  
36,000 hectares. Please  
note that in the ADD is  
asks for '**Estimated** total  
size of project area (ha)'.*

# 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 confirm 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>During the field visit it has been confirmed in the 12 plots visited by direct observation and in the interviews with landowners and with Local Partner staff that Cocoa plantations are more than 5 years old, in most cases more than 20 years.</p> <p>T-5 result is provided in Part D. 1 of the ADD and specific information has been provided to the validators, on sample basis, to confirm how this result was obtained (e.g. satellite images).</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>	None		
<b>F. ACORNs Response (if applicable)</b>	(To be filled out by the Project Coordinator)		
<b>G. Status (if applicable)</b>	N/A		
<b>H. Forward Actions (describe, if applicable)</b>	None		

### Sub-theme: Eligible project interventions

Requirement 4.1.4			
<b>A. Requirement:</b>	<i>Acorn projects should contribute to the enhancement and/or restoration of degraded, damaged or destroyed land, and improve land use activities.</i>		
<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 it has been confirmed in the 12 plots visited, by direct observation and in the interviews with landowners and with Local Partner staff that all project lands are existing croplands, mainly Cocoa plantations. Planting trees in the densities proposed in the ADD as shadow trees will enhance/improve the lands as observed during the field visit by comparing plots with pre-existing shadow trees and plots only with Cocoa. All landowners interviewed confirmed that forest trees provide shadow to their Cocoa and improve soil quality. They confirm that this agroforestry system with shadow trees was traditional at the beginning of the Cocoa plantation but was lost for different reasons (e.g. some chemical companies shelling fertilizers and pesticides recommended the harvesting of non-cocoa trees, pressure of illegal logging, trendy agroforestry systems at that time, etc.).</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>	None		
<b>F. ACORNs Response (if applicable)</b>	(To be filled out by the Project Coordinator)		
<b>G. Status (if applicable)</b>	N/A		
<b>H. Forward Actions (describe, if applicable)</b>	None		

Requirement 4.1.5			
<b>A. Requirement:</b>	<i>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.</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 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>		
<b>C. Findings (describe)</b>	<p>Project activity consist of tree planting manually (digging the holes and planting). As stated in the ADD the expected maximum number of planted trees will be 50 trees/ha. Due to the type of intervention and on the scale the expected impact during the project implementation is expected to be negligible. Based on consultation with local stakeholders and the field visit, the project is planting natural and naturalized species commonly used in the forestry sector and leading to an increase of biodiversity in the vegetation and potentially in the fauna. During the site visit no negative impacts have been identified.</p> <p>In the interviews with Local Partner staff and with farmers it has been confirmed that they also have not identified potential impacts, and therefore not mitigation measures are or will be undertaken.</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>N/A</i>		
<b>H. Forward Actions (describe, if applicable)</b>	<i>None</i>		

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>Part E of the ADD describes KPIs, their monitoring and the results of the first survey. Acorn has provided the validators with the reports from the sampled farmers and during the site visit the field reports used by FarmStrong have been checked. Selected indicators measure impacts and are SMART.</p> <p>During the site visit the potential detrimental effects of the project identified are the same as those described in Part E. 6.</p> <p>A sample of local farmers have participated in the first monitoring, but it has not been confirmed their understanding of this process. Monitoring is done using previously designed questionnaires.</p> <p>See also requirement 4.2.22.</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>	N/A		
<b>H. Forward Actions (describe, if applicable)</b>	None		

Requirement 4.1.7			
<b>A. Requirement:</b>	<p><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></p> <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>	<p>During the site visit and by analyzing the provided list of project species, it has been confirmed that selected species are native, naturalized or commonly used species in the forestry sector. Naturalized species are fundamentally fruit species or timber species. No negative potential impacts of these species have been confirmed. For the classification of the project species a local expert has been consulted.</p> <p>During the field visit several nurseries were visited, confirming the species were produced and promoted by the Local Partner and that these species consist of only native or naturalized species as mentioned above.</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>	N/A		
<b>H. Forward Actions (describe, if applicable)</b>	None		

## Sub-theme: Participant eligibility

Requirement 5.1.1			
<b>A. Requirement:</b>	<p><i>Participant eligibility checklist:</i></p> <ul style="list-style-type: none"> <li>- <i>Participants are not structurally dependent on permanent hired labor, and manage their land mainly by themselves with the help of their families.</i></li> <li>- <i>The cultivated land of participants does not exceed 10 ha and are not on wetlands</i></li> <li>- <i>The participant, with the assistance of the Local Partner, has the ability to mobilize the necessary resources to implement the project.</i></li> <li>- <i>The participant can allow reliable data to be collected for the project (i.e. GPS polygons, phone numbers, other KYC data).</i></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>During the site visit, in the interviews with the farmers, it has been confirmed that they work mainly on their lands, which are managed by them and their families. All visited plots have been measured and have less than 10 ha. This has been also confirmed for all project parcels in the GIS file provided by Acorn. In some of the parcels visited there was some portion of rice crops where project activity was not implemented (trees plantation was not observed nor planned in these areas).</p> <p>Project implementation was done directly by the farmers (hole digging and planting). Seedlings were provided by FarmStrong to the farmer directly in the farm, in the village or in the nursery. The scale of the intervention (maximum 50 trees/ha) and the technology used (manual plantation) allowed the farmers to do it without any assistance.</p> <p>It has been confirmed in the interviews that farmers allow the collection of data (e.g. GPS polygons have been measured).</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>	N/A		
<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>During the interviews with the Farmers, it has been confirmed that they have voluntarily planted trees. The project has started some time ago and the farmers joined voluntarily as confirmed during the interviews. However, the farmers were not informed about the nature of the carbon project and their rights and obligations resulting from the participation in the project before joining. For more information about how project participants have been informed about the nature of the carbon project see CAR 04/22.</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>N/A</i>		
<b>H. Forward Actions (describe, if applicable)</b>	<i>None</i>		

## Theme: Responsibilities (Eligible Stakeholders)

### Sub-theme: Smallholder farmer

Requirement 4.2.1	
<b>A. Requirement:</b>	<i>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.</i>
<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</p>

	<p>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>As confirmed by the Local partner and confirmed during the site visit by the audit team, the land type of the project is smallholder land, both in Soubre and Abengourou regions.</p> <p>Concerning land tenure, project farmers do not have formal nor informal land tenure titles, land rights and tenure are based on customary and traditional rights. During the site visit and the interviews with the farmers and with the village leaders it has been also clarified that there are not conflicts and disputes with regards to land rights and limits within the project area. Also, during the GPS measurement of the visited parcels (8 plots in Soubre and 4 in Abengourou) it has been confirmed that the limits of project parcels are clearly known by farmers and that are coherent with the GIS file provided by Acorn as the project boundary.</p> <p>FarmStrong has confirmed in the interviews with local staff and in the remote meetings with the representatives that land tenure issue has been identified and that they are working with AFOR (Agence Foncière Rurale) to design a strategy to start legalizing land tenure with formal or informal titles (also mentioned in ADD, Part J. 1). A document has been provided by FarmStrong also justifying this issue. Having said this, the project partner does not meet the requirement stated in section 5.1.3. of The Acorn Framework (“Only when neither formal nor informal titling is available, participants and the local partner provide an outline of the land boundaries and allow the wider community to sign-off or reach consensus on these boundaries”). Even though, there are maps of the project parcels available (GIS files), there is not a community sign-off or consensus on these boundaries.</p> <p>Furthermore, during the interviews with the local farmers and FarmStrong local staff it has been confirmed that some farmers are renting the land from other villagers.</p> <p><b>CAR 01/22 minor</b></p>		
<b>D. Conformance</b>	<p>Yes <input type="checkbox"/></p>	<p>No <input checked="" type="checkbox"/></p>	<p>N/A <input type="checkbox"/></p>
<b>E. Corrective Actions (describe)</b>	<p>Acorn shall demonstrate Land tenure by formal/informal titling or by land mapping. In this second case, participants and the local partner shall provide an outline of the land boundaries and allow the wider community to sign-off or reach consensus on these boundaries.</p> <p>Acorn shall update ADD Part A, question 20, Part D and Part L including new land tenure demonstration.</p>		
<b>F. ACORNs Response (if applicable)</b>	<p><i>Not all participants in the project were able to demonstrate land tenure documentation due to the common verbal agreement practices in Ivory coast. There have not been any disputes or conflicts about land tenure in the past because verbal agreements have been a respected and appreciated method in the communities. To counter any possible disputes in the future, FarmStrong are working with AFOR (rural land agency in charge of land tenure) to obtain</i></p>		

	<i>formal land tenure as an in-kind benefit. To ensure that the CRUs generated on the land go to the participant on which the land is verbally agreed before all farmers have this formal land tenure, Acorn have a participant agreement signed by the land owner. As additional evidence, Acorn will provide FarmStrong with maps of each plot which will be signed off by members of the project council and or the village chief during the first meeting. The logistics of the meeting are currently being planned with the aim for it to take place before September (start of wet season).</i>		
<b>G. Status (if applicable)</b>	Converted to FAR.		
<b>H. Forward Actions (describe, if applicable)</b>	<b>Forward Action</b>	<b>Why Unresolved</b>	<b>How to resolve</b>
	<b>FAR 01/22.</b> See CAR description in section E	Because it will be resolved after the council, and it hasn't still taken place.	Will be resolved before 1/1/2023, demonstrating Land tenure by formal/informal titling or by land mapping

<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>	As stated in the ADD, confirmed in the GIS file that includes the polygons of the project parcels, and confirmed during the site visit (in the interviews with the farmers and in the GPS measurements) all project parcels are smaller than 10 ha.		
<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>	N/A		
<b>H. Forward Actions (describe, if applicable)</b>	None		

Requirement 4.2.3			
<b>A. Requirement:</b>	<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>		
<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>The project council still needs to be developed, as indicated in Part G of the ADD and confirmed during the site visit and in the interviews with FarmStrong. Council structure is described in the ADD but the project has already started, and participants or community groups have not collectively nominated project representatives and have not determined a decision-making mechanism. During the site visit FarmStrong has confirmed that the first council meeting will occur this summer.</p> <p><b>CAR 02/22 minor</b></p>		
<b>D. Conformance</b>	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	Acorn shall ensure that the project council is designed and implemented and that the ADD Part G is updated accordingly. Additionally, the mechanism for decision-making and appointed representatives shall be presented.		
<b>F. ACORNs Response (if applicable)</b>	<i>The project council design has been created and members have been nominated as seen in Part G of ADD. The first project council session will occur before September (start of wet season). The council meeting will be split into sub meetings depending on the locations and accessibility for farmers. The minutes of the meetings will be compiled and shared with PbN and will include topics such as payments, grievances, land tenure etc.</i>		
<b>G. Status (if applicable)</b>	Converted to FAR.		
<b>H. Forward Actions (describe, if applicable)</b>	<b>Forward Action</b>	<b>Why Unresolved</b>	<b>How to resolve</b>
	<b>FAR 02/22.</b> See CAR description in section E	Because it will be resolved after the council, and it hasn't still taken place.	Will be resolved before 1/1/2023, as described in section F.

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>	<p>During the site visits and in the interviews with local FarmStrong staff, local stakeholders (MINEF, Nurseries staff and village representatives), and project participants, no evidence of discrimination was found in terms of participation in the project activity. Regarding gender, it has been confirmed that women participate actively in the project (FarmStrong office director in Abidjan is a woman, three women work in the office of Soubre and there are women as nursery managers).</p> <p>Nevertheless, as described in Parts A-15, G-3 and H-7 to 9 of the ADD, there is a gender inequality in the project, mainly in the council (only men have been proposed), thus there should be some additional effort done to assure more gender inclusivity.</p> <p><b>CAR 03/22 minor</b></p>		
<b>D. Conformance</b>	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	Acorn shall ensure and demonstrate, as indicated in the ADD, that FarmStrong promotes and increases women's participation in the project, ensuring FarmStrong develops, implements, and monitors a plan to encourage men to accept women in leadership roles while encouraging women farmers to nominate themselves for such a role, specifically in the council.		
<b>F. ACORNs Response (if applicable)</b>	<p><i>Acorn refutes that additional effort is required to promote inclusivity currently. As found by the auditor, no evidence of discrimination is present. It has also been evidenced that women actively participate in the project (i.e. as participants, in nurseries and as employees of FarmStrong etc.). This illustrates that gender equality and inclusivity is 1 of the 6 pillars of FarmStrong projects. <u>Support And Engage Women – FarmStrong (farmstrong-foundation.org) creating-shared-value-report-2020-en.pdf (nestle.com)</u> . The lack of female representation in the project council comes down to an understanding of the local context and culture. For farmers to accept the implementation of a project council (a new concept to them required by Acorn all of the sudden) it needs to include members that have been nominated and selected by majority of farmers. It is unfortunate that majority of farmers are more comfortable with men speaking on behalf of them, however, this is a cultural phenomena and one that cannot be forced to change in one first attempt of this council. Acorn believe it is enough that FarmStrong are currently creating trainings to desensitise men to women in decision making roles and it is their goal to slowly integrate women into the council after their first meeting in a way accepted by all farmers. It would be irresponsible to not consider the strong cultural values and force women to be in the council as a quota. It is important</i></p>		

	<i>FarmStrong take time to provide trainings and awareness and respectfully integrate them so they feel comfortable engaging and participating not just sitting silently and letting the men speak.</i>		
<b>G. Status (if applicable)</b>	<i>Converted to FAR.</i>		
<b>H. Forward Actions (describe, if applicable)</b>	<b>Forward Action</b>	<b>Why Unresolved</b>	<b>How to resolve</b>
	<b>FAR 03/22.</b> See CAR description in section E	Because it will be resolved after the first council meetings, and they haven't still taken place.	Will be resolved before 1/1/2023, as described in section F.

<b>Requirement 4.2.5</b>			
<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>	<p>During the site visit and in the interviews with project stakeholders no evidence has been gathered to confirm that there are project employees below the ILO minimal age. All project staff and people involved in the project (lead farmers, nursery staff and farmers) were above the ILO minimal age. During the interviews with the farmers, they have confirmed that for certain work they hire people to help them, and they have always confirmed that those workers are above the ILO minimal age. During the visit to the plots several family members (mainly women) have been observed working in the farms in agriculture activities, in all cases people appear to be clearly over the ILO minimal age. As the project is starting the implementation this requirement will need to be monitored during project activities. Even though there is no risk of Acorn project employing workers below ILO minimal age, there is a potential risk of child labor in the project parcels that should be considered.</p> <p><b>See CAR 10/22 MAJOR</b></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>N/A</i>		

<b>H. Forward Actions (describe, if applicable)</b>	<i>None</i>
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Requirement 4.2.6			
<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>Based on the reviewed documentation, on the interviews and on the direct observation during the site visit, there is no evidence that the project will negatively influence local communities. The impacts of the project were evaluated in Part E. 6 of the ADD with no negative socioeconomic impact and only one mitigation action (splitting the payment in two rounds in order to assure it is spent responsibly).</p> <p>As the council has not taken place yet and the CRUs payment has not started, the audit team was not able to verify that there are not future negative impacts resulting from this project activities. In this line, it has been confirmed that farmers are not aware of potential mitigating actions, how to undertake them and monitor the outcomes.</p> <p>See also <b>CAR 02/22</b> regarding project governance and <b>CAR 03/22</b> for the reinforcement of the social inequalities.</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>	<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>N/A</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> <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>A document has been provided by FarmStrong to confirm it is a Switzerland Foundation. FarmStrong has three entities involved in the project: one foundation in Switzerland, and two subsidiary companies, one in Switzerland and another in Ivory Coast.</p> <p>It has been confirmed by the following sources of information that the Local Partner is focused and has the organizational capability and ability to mobilize the necessary resources to develop the project:</p> <ul style="list-style-type: none"> <li>• Interviews with managers of FarmStrong in Switzerland and Ivory coast</li> <li>• Interviews with local FarmStrong staff in Soubre and Abengourou</li> </ul>

	<ul style="list-style-type: none"> <li>• Interviews with MINEF representative in Soubre and CAPRESSA (Cocoa Cooperative in Abengourou)</li> <li>• Visits to FarmStrong's offices in Soubre and Abengourou</li> <li>• Visits to nurseries (3 in Soubre and 1 in Abengourou)</li> <li>• Signed agreement between Acorn and FarmStrong</li> <li>• ADD</li> </ul>						
<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>(To be filled out by the Project Coordinator)</i>						
<b>G. Status (if applicable)</b>	<i>N/A</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>	<p>During the site visit it has been confirmed that local participants (farmers) have signed a consent, providing data integrity to the project when handling farmers' information. FarmStrong staff is aware of the contents of the consent signed by farmers.</p> <p>With regards to privacy policy, FarmStrong Foundation has signed an agreement with Coöperatieve Rabobank U.A. including data integrity (20.2 Confidentiality, and 20.3 Privacy and Data protection) and also has an agreement with ARTCI (L'Autorité de Régulation des Télécommunications/TIC de Côte d'Ivoire) as a national requirement to demonstrate data protection.</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>(To be filled out by the Project Coordinator)</i>						

<b>G. Status (if applicable)</b>	N/A
<b>H. Forward Actions (describe, if applicable)</b>	None

<b>Requirement 4.2.11</b>			
<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>Participants have already signed the consent but have not signed yet the agreements, as confirmed during the site visit and in the interviews with FarmStrong and farmers. Furthermore, it has been also confirmed that the majority of farmers consulted do not have information about their responsibilities. In the case of Abengourou farmers interviewed have not started planting and in the case of Soubre there is evidence that they are aware about their obligation to plant and maintain seedlings provided by FarmStrong but without further details about their responsibilities (e.g. expected final planting density, number of years of commitment and future expected benefits). Farmers have not been informed specifically about the nature of the carbon project. This has been confirmed during the interviews and confirmed by FarmStrong staff. Some of the farmers mentioned that they will be paid for the planted trees, but they do not know the reason why or any other conditions and requirements of the project. Based on the interview with the local partner, there is a plan to sign the agreements with the farmers but as it was not yet clear that the project will materialize, it was not done so far. FarmStrong also confirms that during the planned trainings and in the future council meetings they will inform project participants about the nature of the carbon project.</p> <p><b>CAR 04/22 MAJOR</b></p>		
<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>Acorn shall demonstrate that Participant agreements have been signed. Acorn shall justify the approach followed when project participants are not the landowners (i.e. when they are land renters). Acorn shall update the ADD with the potential changes regarding Participants Agreement and signed agreements shall be presented.</p>		

<b>F. ACORNs Response (if applicable)</b>	<i>The project council will be used as a means for all farmers to sign the participant agreement as farmers must first agree with the manner of payment (distribution of in-kind and cash) and timing. The process of getting all farmers sign to sign a Participant Agreement should be performed diligent and with care, speed cannot be the driving force and a project council is needed first to have engagement with the farmers on this topic. Time effectiveness will be maximally assured by Farmstrong after the project council by using digital signing through tablets in order to adhere to timelines provided by Preferred by Nature.</i>		
<b>G. Status (if applicable)</b>	Outstanding		
<b>H. Forward Actions (describe, if applicable)</b>	(Please, delete table and write "None" if there were no Corrective Actions were identified or all Corrective Actions were closed)		
	<b>Forward Action</b>	<b>Why Unresolved</b>	<b>How to resolve</b>

<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>

C. Findings (describe)	<p>During the audit this requirement has not been confirmed as payments to the farmers have not started yet.</p> <p>In the interviews with FarmStrong local staff and with farmers it has been confirmed that participants do not have specific information about potential payments. Some of the project participants have mentioned that they will probably be paid because they plant trees, but the rest do not even know that there is a payment connected to tree planting activities. Thus, it could not be confirmed if participants would be happy with the types of payments, would be aware of approximate level of income, would understand that the payments are conditional upon the sale of CRUs or would understand the benefits from the project.</p> <p>During the interviews with FarmStrong, the director has confirmed that the procedure for payments is under design. Some decisions have been already taken (e.g. mobile payment) but the details of the procedure are under discussion. He showed good perspective on how payments will be done. However, the system was not presented (as no payments were done so far) and thus could not be confirmed as functional.</p> <p>FarmStrong has mentioned that during future planned trainings and during the council this requirement will be solved. FarmStrong also showed good understanding of the limit of income from CRU that they can claim for operational costs. This is also stated in the agreement with Rabobank and in the shared Business Case with the VVB, developed by Acorn and FarmStrong. Also, the above-mentioned contract obliges FarmStrong to make the payment to the farmers.</p> <p><b>CAR 05/22 minor</b></p>		
D. Conformance	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/A <input type="checkbox"/>
E. Corrective Actions (describe)	Acorn shall demonstrate that payments are made in a transparent and traceable manner. Acorn shall ensure that participants are informed and consulted about the payment process and details.		
F. ACORNs Response (if applicable)	<p><i>Acorn refutes that this is a CAR. Payments should not be rushed and made without engagement and agreement by farmers, the signing of participant agreements after the project council. There is no requirement in the Acorn framework that says payments must be made to farmers at a certain time. The reason this is not stated in the framework is to allow the local partner the option to pay the farmers when and how they like and consider what benefits them the most. FarmStrong. There is indeed a robust plan for payment, which is all that is required at this stage by Acorn and Plan Vivo. Farmstrong will use Momo (Mobily Money) a proven and well-known payment mechanism throughout the project area. The only variable that needs to be confirmed is the dates of pay as FarmStrong are waiting for the project council to hear input on farmers on when they would benefit the most from their payment (i.e. before schooling starts etc.) Evidence for the Momo system can be provided. The details and evidence on farmer payment will be included in the projects ADD during its annual revision as is the process agreed by Acorn and Plan Vivo.</i></p>		
G. Status (if applicable)	Converted to FAR.		

H. Forward Actions (describe, if applicable)	Forward Action	Why Unresolved	How to resolve
	<b>FAR 04/22.</b> See CAR description in section E	Because it will be resolved after the first council meetings, and they haven't still taken place.	Will be resolved before 1/1/2023, as described in section F.

Requirement 4.2.13			
A. Requirement:	<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. Guidance Notes for Validators	Request evidence of such an account.		
C. Findings (describe)	It has been confirmed that Acorn has already transferred the total payment of the CRU indicated in the ADD (33060 CRU) to FarmStrong. On the other hand, FarmStrong has provided information to confirm the reception of Acorn payment. However, FarmStrong bank account with the funds of the project is not a separate account and participant funds are not earmarked. The payment will be done from the Switzerland bank account without involving the local entity in Ivory Coast. <b>CAR 06/22 minor</b>		
D. Conformance	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/A <input type="checkbox"/>
E. Corrective Actions (describe)	Acorn shall ensure and demonstrate that FramStong provides justification that participant finance funds are earmarked or in a separate bank account.		
F. ACORNs Response (if applicable)	<i>FarmStrong is in the process of opening another account to ensure the farmer CRUs and 10% CRUs for Farmstrong are clearly separate for extra transparency. All transactions from Rabobank will be earmarked clearly, which will be demonstrated with the next payment.</i>		
G. Status (if applicable)	Converted to FAR.		
H. Forward Actions (describe, if applicable)	Forward Action	Why Unresolved	How to resolve
	<b>FAR 05/22.</b> See CAR description in section E	Because the new bank account has not been opened.	Will be resolved before 1/1/2023, as described in section F.

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>	<p>Farmstrong plans to pay farmers through a combination of mostly mobile digital payments to ensure full transparency and accessibility of funds, and additionally through in-kind payment of purchasing land title certification. In fact, all the payment shall be made through the mobile digital payment and during the site visit, it was revealed that this is quite common system used by the local communities. All farmers interviewed had their own phone or could use a phone of a family member.</p> <p>However, some of the interviewed people were not yet informed about future payments for their participation in the project and documents and material are not readily available. It has not been assured if project participants are happy with the mobile payments.</p> <p><b>OBS 01/22</b></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>	Acorn should ensure and demonstrate that project participants are informed about the payment method, and it should be confirmed with them that this method is feasible and preferred, before joining the project.		
<b>F. ACORNs Response (if applicable)</b>	<i>Payment method will be agreed with participants in project council and the farmer agreement (containing payment details) will be explained to farmers before they sign it.</i>		
<b>G. Status (if applicable)</b>	<i>Outstanding</i>		
<b>H. Forward Actions (describe, if applicable)</b>	<i>None</i>		

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>	<p>In the interviews with local FarmStrong staff and with MINEF representative in Soubre it has been confirmed that local staff is aware of the main regulations related to project activities.</p> <p>The main legislation and regulations concerning agroforestry activities are mentioned in the ADD and have been facilitated to the VVB before the site visit.</p> <p>During the site visit and in the interviews with stakeholders no evidence was found of illegal activities carried out by FarmStrong.</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>	None		
<b>F. ACORNs Response (if applicable)</b>	(To be filled out by the Project Coordinator)		
<b>G. Status (if applicable)</b>	N/A		
<b>H. Forward Actions (describe, if applicable)</b>	None		

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>	<p>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:</p> <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>	<p>Material that participants have been able to access are written in French, the official language of the country. Training sessions and meetings in local communities are conducted in French and translated, when necessary, to local communities. Nevertheless, in the visits to the villages and in the meetings with different stakeholders revealed that a significant percentage of participants do not speak, write and understand French, and part of these farmers are illiterate. This particular groups were not discriminated and were included in the project. However during the interviews it was revealed that the content of the consent form signed was not explained. As mentioned above in this report, there is no project agreement signed so far but the local partner should make sure that the illiterate members of the project are well informed about the content of the agreement.</p> <p><b>CAR 07/22 minor</b></p>

<b>D. Conformance</b>	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	Acorn shall ensure and demonstrate that consent and agreement are explained to project participants, specifically to illiterate. Acorn shall also ensure and demonstrated that all project meetings with project participants (council, workshops, trainings, etc.) are facilitated in the local language.		
<b>F. ACORNs Response (if applicable)</b>	<p><i>Acorn refutes that this is a CAR but instead an observation. All documentation has been translated in the native language that the farmer has agreed when onboarding to the project (French). It is not required under the Acorn framework that documentation be available in each language. This is not feasible as Ivory Coast has up to 50 different indigenous languages and while most understand French their native language is not. Indeed there are illiterate groups included in the project but they have recognized through the use of diagrams and images used in trainings or meetings instead of writing. The inclusion of pictograms and everything in a visual sense removes the barrier of language and illiteracy. On-site visits are also organized to ensure farmers are aware of their right and obligations. With the carbon revenue FarmStrong receive, they plan to increase the frequency of on-site visits, develop a detailed course on the Acorn project that takes into account illiterate groups (i.e. including photos, videos, diagrams etc.). There will also be a roadshow organized through all villages to ensure all project participants are aware of their project's right and obligations.</i></p>		
<b>G. Status (if applicable)</b>	Converted to FAR.		
<b>H. Forward Actions (describe, if applicable)</b>	<b>Forward Action</b> <b>FAR 06/22.</b> See CAR description in section E	<b>Why Unresolved</b> Because it will be resolved after the first council meetings, and they haven't still taken place.	<b>How to resolve</b> Will be resolved before 1/1/2023, as described in section F.

Requirement 4.2.16	
<b>A. Requirement:</b>	<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>
<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</li> </ul>

	communities not included in the project, marginalised groups and relevant local authorities.		
<b>C. Findings (describe)</b>	<p>FarmStrong has been working in the project area for several year supporting local farmers and local cocoa traders in the process of certification under Rainforest Alliance Standard and other sustainability schemes. FarmStrong has used its already existing network to develop Acorn project. In the case of Soubre FramStrong works with the cocoa trader HKF, the farm leaders have a direct relationship with this entity (instead of with the Local partner), as do the farmers. In the case of Abengourou the process is the same but with a cocoa cooperative called CAPRESSA.</p> <p>With this existing network, it has been only necessary for FarmStrong to select the eligible farmers (with regards to Acorn Framework and Methodology requirements) from the total farmers engaged with these entities and to identify those interested in participating in the project.</p> <p>Relevant stakeholders interviewed have been informed about the project and agree with its goals (e.g. MINEF and CAPRESSA). However, project participant and local communities have not been yet informed in detail about the carbon project and its potential benefits. For further information regarding project participants knowledge about the carbon project see CARs 02/22 and 03/22. Stakeholder analysis is included in Part K of the ADD and includes information about most relevant stakeholders identified in the site visit. Nevertheless, two of the key stakeholders have not been included and described (HKF and CAPRESSA). On the other hand, stakeholder mapping was done by FarmStrong based on its current relationship with project stakeholders, therefore not conducted in a participatory manner.</p> <p><b>CAR 08/22 minor</b></p>		
<b>D. Conformance</b>	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	Acorn shall ensure that stakeholders mapping is conducted in a participatory manner and shall update the ADD including the relevant remaining stakeholders.		
<b>F. ACORNs Response (if applicable)</b>	<p><i>Acorn believe this CAR is resolved and can be a forward action of updating wording in the Acorn framework/ADD. The lack of understanding of the project by some participants will be cleared by the actions taken to sign the participant agreement in CAR 04/22. Regarding the stakeholder analysis this has been adjusted now to include both HKF and CAPRESSA as parties with high interest but low influence, therefore a result of keep informed (which the auditor has witnessed). Stakeholder mapping was undertaken in consultation with Acorn and FarmStrong using the participatory tool (stakeholder analysis – see figure 11 on page 45 of Acorn framework) as required in the certification assessment that Acorn shares with FarmStrong. All project under Acorn undertake this approach as agreed with Plan Vivo. The requirement in the framework does not state how this needs to be participatory but Acorn are altering this in the new update to the framework with projects having to include at least 1 key community member in this mapping process.</i></p>		
<b>G. Status (if applicable)</b>	<p>CAR closed. New observation open.</p> <p><b>OBS 07/22</b></p> <p><i>Acorn should ensure that the evaluation of the stakeholders, with respect to</i></p>		

	<i>influence and interest, is assessed appropriately.</i>
<b>H. Forward Actions</b> (describe, if applicable)	<i>None</i>

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

<b>A. Requirement:</b>	<p><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></p> <p><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></p> <p><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></p>		
<b>B. Guidance Notes for Validators</b>	<p>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:</p> <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>	<p>The business case has been provided to the VVB and has been developed by Acorn and FramStrong. Prices and costs considered in the Business Case are in accordance with the Ivory Coast rural context and with reference numbers of local cocoa production, as confirmed in the site visit to Soubre and Abengourou.</p> <p>Key concept 1.3. is confirmed in the Business Case spreadsheet (see Output-Farmer Sheet).</p> <p>Requirement included in Table 4 extract cannot be justify as project payments have not started.</p> <p>As already mentioned, a significant share of the participants consulted do not have information about potential income yet.</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>	<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>N/A</i>
<b>H. Forward Actions (describe, if applicable)</b>	<i>None</i>

<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> <ol style="list-style-type: none"> <li><i>Local livelihood needs and opportunities</i></li> <li><i>Local customs</i></li> <li><i>Land availability and tenure</i></li> <li><i>Food security</i></li> <li><i>Inclusion of marginalized groups</i></li> <li><i>Opportunities to enhance (agricultural) biodiversity</i></li> </ol>
<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>FarmStrong had been working with project participants before project started, providing technical support in agroforestry and cocoa production. Local partner has developed a schedule of annual training sessions and workshops where project participants are trained in several project issues (e.g. agroforestry, tree planting, health and safety) and where they have the opportunity to participate and be actively involved in the project. Project implementation has consisted basically of planting trees where participants have been also actively implicated; farmers have been responsible of planting trees provided by FarmStrong. During the site visit to the villages and to the project parcels it has been</p>

	<p>confirmed that FarmStrong staff and lead farmers are familiar with local representatives and with farmers, having fluent communication and good relationship with all people met.</p> <p>However, as mentioned in requirement 4.2.3., the council is still under development and is expected to be a key step for the participation process of the project. Project participant involvement in the decision-making it is expected to be enhanced in the council. The project council is described to some extent in the ADD but the VVB could not confirm during the audit that such council would happen, that the participants would be taken into account during the decision-making process or the inclusivity of the council.</p> <p><b>OBS 02/22</b></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>	Acorn should demonstrate that FarmStrong actively informs and involves project participants about/in the decision making.		
<b>F. ACORNs Response (if applicable)</b>	<i>Will be evidenced in the ADD after the first project council meeting.</i>		
<b>G. Status (if applicable)</b>	<i>Outstanding</i>		
<b>H. Forward Actions (describe, if applicable)</b>	<i>None</i>		

Requirements 4.2.19 & 4.2.20	
<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> </ul>

	<ul style="list-style-type: none"> <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>	<p>Grievance mechanism has been provided during the audit (STANDARDIZED OPERATIONAL COMPLAINT AND RESOLUTION PROCEDURE) to the VVB and it is found satisfactory in terms of coverage and process. The project staff is aware of the procedures. No evidence of grievance or disputes has been identified during the site visit, and none has been reported to de Local Partner. However, the grievance and feedback mechanism is still not known by project participants as the council has not taken place yet.</p> <p><b>CAR 09/22 minor</b></p>		
<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>Acorn shall ensure and demonstrate that project participants are informed about grievance mechanism and shall provide description of the mechanism and evidence that this was properly communicated.</p>		
<b>F. ACORNs Response (if applicable)</b>	<p><i>Acorn refutes this is a CAR but instead an observation. The auditor has found the grievance mechanism satisfactory. Under the Acorn framework it states the project must have 2 project council meetings in one year. As it has not even been 6 months since the start of the project with Acorn, it is not expected for the project council to have occurred yet and grievances to be raised through there. This is a section of the ADD that is only applicable after the first year and will be assessed during the annual review of the project ADD. The grievance mechanism itself (separate from the project council) has been explained in detail to lead farmers to disseminate to participants during field visits and signing of documents and is available in the native language (French). Regardless, this concern will be addressed in CAR 02/22 &amp; CAR 04/22.</i></p>		
<b>G. Status (if applicable)</b>	<p>CAR converted to OBS</p> <p><b>OBS 08/22</b></p> <p><i>Acorn should ensure and demonstrate that project participants are informed about grievance mechanism and should provide description of the mechanism and evidence that this was properly communicated.</i></p>		
<b>H. Forward Actions (describe, if applicable)</b>	<p>None</p>		

<b>Requirement 4.2.21</b>	
<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>	As confirmed during the visit to FarmStrong's office in Soubre, project information is stored safely, including the comprehensive database for project monitoring. Back-up of important information is available in Abidjan FarmStrong office and in Acorn.		
<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>	N/A		
<b>H. Forward Actions (describe, if applicable)</b>	None		

<b>Requirement 4.2.22</b>	
<b>A. Requirement:</b>	<i>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.</i>
<b>B. Guidance Notes for Validators</b>	<p>Monitoring and reporting systems and capabilities may be determined through:</p> <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>	<p>There is not a specific monitoring plan drafted for the project. FarmStrong follows Acorn monitoring plan (Acorn Framework and Methodology) considering timelines and responsibilities to conduct the continuous monitoring in section 7.10 "Monitoring &amp; reporting overview" of The Acorn Framework. FarmStrong staff have shown good understanding of the requirement and have an overview about the actions to monitor the long-term effect of the project.</p> <p>As confirmed during the site visit Local partner has started to follow Acorn monitoring plan. FarmStrong local staff have been responsible for conducting the survey on 30 farmers including the baseline project assessment (results summarized in ADD Part E). Also, local partner staff with lead farmers have</p>

	<p>done the baseline biomass inventory (50 plots of 1 ha) following the SOP for tree inventory plot establishment and measurement (Annex 3 of the Acorn Methodology). The results of this inventory have been used for the estimation of the adjustment factor for baseline removal (Section 6 of the Methodology) and for model development for project carbon removal (Section 7.1 of the Methodology). Final results of this field work are included in Part D and M of the ADD.</p> <p>During the visit to FarmStrong office in Soubre, a random sample of documents has been provided, confirming that the mentioned survey and biomass inventory were done following the requirements. In the first plot visited in Abengourou a field biomass plot was replicated by FarmStrong team in presence of the audit team confirming it was done following the SOP. The SOP has been adapted and translated into French.</p> <p>FarmStrong has a comprehensive database for the monitoring of the project with precise information of project implementation (e.g. photo and GPS location of planted trees).</p> <p>During the site visit it was revealed that local partner is in process of inventorying new biomass plots to improve future project estimations.</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>	None		
<b>F. ACORNs Response (if applicable)</b>	(To be filled out by the Project Coordinator)		
<b>G. Status (if applicable)</b>	N/A		
<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>	<p>Check that women and members of marginalized groups have been given opportunities to be employed through:</p> <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>	During the site visit it has been confirmed that women are employed by FarmStrong, not only in low level or part time roles. It was confirmed that women participate actively in the project (FarmStrong office director in Abidjan is a woman, three women work in the office of Soubre and there are

	women as nursery managers). Even though FarmStrong does not have a written Gender Equality Policy, non-discrimination is considered in its statutes and gender equality objectives are described in its webpage.		
<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>	N/A		
<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>	<p><u>4.3.1</u> 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.</p> <p><u>4.3.2</u> 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:</p> <p>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.</p> <p>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.</p> <p>The participant ensures project additionality and is aware that the project has a durability period of 20 years.</p> <p><u>5.1.1</u> For any pre-existing agroforestry on a smallholder's land:</p> <ul style="list-style-type: none"> <li>Agroforestry at the farm level has been implemented less than 5 years ago.</li> </ul>

	<ul style="list-style-type: none"> <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>Additionality has been demonstrated, as described in Part C of the ADD with the proof of regulatory surplus, with the compliance of the positive list (meeting requirements a, b and d of section 5.2 of Acorn Framework) and with the proof of one barrier (financial/economic barrier).</p> <p>During the review of the documentation provided, in the site visit and in the interviews with local stakeholders it has been confirmed that agroforestry systems with shadow trees in cocoa plantation is a recommendation of the cocoa sector. In the last decades the common practice was to cut all trees in cocoa crops (except cocoa trees). This has led to an increase of sun exposure of cocoa trees and soil, a decrease in biodiversity, and a decrease in soil fertility. In the last years the recommendation in the cocoa sector has been to start planting shadow trees to recover all the benefits of this agroforestry system, while providing other products (e.g. wood and fruits). Even though this practice is well known and accepted by local farmers and recommended by market trends, there is no evidence that it is been implemented on a large scale in the region. Currently, even the project started in 2018, the mean planting density in the visited parcels in Soubre is 6-7 trees/ha and zero in Abengourou. This evidences that even though FarmStrong has the technical knowledge and the necessary means to implement the project, it has not yet been implemented at the expected scale (18-25 trees/ha).</p> <p>During the site visit the VVB has observed that the project has broken economical and technical barriers, providing capacity building to local farmers and producing and delivering seedlings to farmers.</p> <p>However, as mentioned above in this report, participants are not yet aware of their rights and obligations (including the expectation to maintain the tree for at last 20 years) when engaging the project (see <b>CAR 04/22</b> above).</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>	None		
<b>F. ACORNs Response (if applicable)</b>	(To be filled out by the Project Coordinator)		
<b>G. Status (if applicable)</b>	N/A		
<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>	By direct observation and in the interviews with farmers it has been determined that the description of current land use and habitat species within

	<p>ADD is an accurate representation of the situation on the ground.          All visited project plots are croplands, most of them old cocoa plantations mixed with preexisting trees (fruit trees and forest trees). In most parcels farmers combine areas with cocoa with other areas for food production (e.g. cassava, corn, rice, etc.)          During the field audit no evidence has been identified to demonstrate that high local environmental and social conservation values are missed in the ADD.</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>	None		
<b>F. ACORNs Response (if applicable)</b>	(To be filled out by the Project Coordinator)		
<b>G. Status (if applicable)</b>	N/A		
<b>H. Forward Actions (describe, if applicable)</b>	None		

### Sub-theme: project baseline

Requirement 4.4.7	
<b>A. Requirement:</b>	<p><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></p>
<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>	<p>Project baseline assessment is described in Part E of the ADD and has been done following section 5.4 of Acorn Framework. As confirmed during the site visit, it was done surveying 30 farmers (a sample of original surveyed documents were provided to the VVB). All transcribed surveys were provided</p>

	by Acorn to the VVB before the site visit. Local livelihood and environmental potential positive impacts will be able to be monitored with indicators included in the ADD. No adverse effect on any type of group has been identify during the site visit.		
<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>	N/A		
<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>As stated in the ADD Leakage Part M. 3.1., if existing, will be negligible. Leakage have not been identified during the site visit. No potential activity displacement has been identified. Interviewed farmers have confirmed that they do not have grazing animals in the project areas. Farmers have also confirmed that they do not expect to increase their activities out of the project area due to project activity.</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>	N/A		
<b>H. Forward Actions (describe, if applicable)</b>	None		

### Sub-theme: Double-counting

Requirement 4.7.2			
<b>A. Requirement:</b>	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.		
<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>	<p>The only potential double counting identified during the site visit is the possible carbon credits claiming by FarmStrong partners (traders and cooperatives) and/or funders (e.g. chocolate companies). Evidence has not been gathered to confirm this claiming is not likely to occur. The implementation of articles 6.2. and 6.4 of Paris Agreement may affect the voluntary carbon market, and therefore this project, depending on the final country approach. Nevertheless, there is no current double counting issue for the project, but rather a risk that some of the entities sourcing the cocoa from the farmers would claim the carbon benefits resulting from these agroforestry activities in their insetting program.</p> <p><b>OBS 03/22</b></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>	Acorn should ensure and demonstrate that there is better understanding about the project and carbon credits from all involved parties to assure that no double accounting will be happening. FarmStrong has already provided information about the agreements with some of the parties involved (Swiss and UN donor agencies).		

<b>F. ACORNs Response (if applicable)</b>	<i>Currently the participants are independent and not linked to chocolate companies. The project to date was not set up through funding of the chocolate companies so there is no agreement in place. The chocolate companies have been informed of the project and its intention to generate CRUs but not in regards to avoiding in setting. For any funders who do contribute funding to the project, FarmStrong will have it clear in writing that they cannot use the CRUs generated by the farmers in this project for their own purposes.</i>
<b>G. Status (if applicable)</b>	<i>Closed</i>
<b>H. Forward Actions (describe, if applicable)</b>	<i>None</i>

## 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>	<p>During the site visit to the different randomly selected plots and in the interviews with the farmers and local FarmStrong staff, it has been confirmed that some existing risks have not been identified in the ADD and risk levels assigned are infra-estimated. Some of the identified risk will require mitigation actions.</p> <p>The risks identified as medium or high during the visit are:</p> <ul style="list-style-type: none"> <li>• Change of land ownership and coverage (land tenure): land tenure has not been demonstrated by any of the three approaches, formal titling, informal titling or land mapping (see Requirement 4.2.1)</li> <li>• Waning or short-lived local partner commitment (Partner agreement): local partner has not signed agreements with project participants (see Requirement 4.2.11)</li> <li>• Logging risk: illegal logging has already occurred in some project parcels. Illegal loggers cut all the forest trees, leaving only the Cocoa trees.</li> <li>• Land use change: crop change from Cocoa to Hevea or Palm Oil has been identified. These new crops are not compatible with project activity.</li> <li>• Infrastructure: some project parcels will be affected by the construction of new infrastructures. In Soubre a hydropower infrastructure will affect some parcels.</li> <li>• Project communication: a lack of information has been identified with regards to project goals and characteristics. This issue is linked with the partner agreement (see Requirement 4.2.11) and with the council (see Requirement 4.2.3).</li> <li>• Double counting: this risk has not been confirmed but FarmStrong needs clarify what their agreements are, in terms of carbon credits, with the funders (chocolate companies and other international entities) and with their partners in the project (HKF, in Soubre, and the cooperative in Abengourou).</li> <li>• Child labor: even though there is no risk of Acorn project directly employing workers below ILO minimal age, there is a potential risk of</li> </ul>

	child labor in the project parcels that should be considered (see Requirement 4.2.5). <b>CAR 10/22 MAJOR</b>		
<b>D. Conformance</b>	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	Acorn shall update the Risk assessment in the ADD (updating risk levels of the already included risks, including new risks, and including mitigation actions).		
<b>F. ACORNs Response (if applicable)</b>	<p><i>Acorn do not believe this CAR is major but an observation as the risk assessment tool in the ADD Part K is to identify potential future risks and if they are rates "high" only to create mitigation actions moving forward to ensure the risks do not become reality. There is no right or wrong answer in this section it is purely based on what the participants and local partner feel are possible risks to project reversal. FarmStrong have taken the suggestions you have raised and have reassessed multiple risks and updated this in the ADD. Acorn and FarmStrong believe the main 'high' risk from those the auditor identified and need mitigations (<b>see ADD for all</b>) actions are the follows:</i></p> <ol style="list-style-type: none"> <li><i>1. Change of land ownership due to missing land tenure documentation and physical proof of land ownership</i></li> <li><i>2. Lack of communication between lead farmers and farmers and farmers with land owners in the project, posing a risk to poor farmer knowledge and understanding of agroforestry system</i></li> <li><i>3. Waning commitment from farmer to local partner and Acorn</i></li> </ol> <p><i>Mitigations actions are as follows:</i></p> <ol style="list-style-type: none"> <li><i>1. Farmstrong will continue with their specific project with AFOR (Agence Fonciere Rurale) that receives funding to consistently and regularly monitor and report on landownership and coverage in the project area. The in-kind benefit of formalised land tenure will be provided to participants using a percentage of their carbon income. Therefore, farmers will be able to physically evidence their land rights.</i></li> <li><i>2. With the carbon revenue FarmStrong receive, they plan to increase the frequency of on-site visits that lead farmers can make and demo farm visits, run regular project council meetings (at least twice a year), develop a detailed course on the Acorn project, and a roadshow organized to travel through all villages to ensure all project participants are aware of the project, what is expected from them and their rights. (addressed in CAR 07/22).</i></li> <li><i>3. Sign farmer agreements and include detailed information on the project and its long-term intention in farmer training and project councils.</i></li> </ol> <p><i>Concerning the risk of double counting, FarmStrong do not believe this is a high risk currently. Currently the participants are independent and not linked to chocolate companies. The project to date was not set up through funding of the chocolate companies so there is no agreement in place. The chocolate companies have been informed of the project and its intention to generate CRUs but not in regards to avoiding in setting. For any funders who do contribute funding to the project, FarmStrong will have it clear in writing that they cannot use the CRUs generated by the farmers in this project for their</i></p>		
<b>G. Status (if applicable)</b>	Closed		

<b>H. Forward Actions (describe, if applicable)</b>	<i>None</i>
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## 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>	Participants have already signed the consent. This has been confirmed by checking a random selection of signed documents and during the interviews with the farmers.		
<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>N/A</i>		
<b>H. Forward Actions (describe, if applicable)</b>	<i>None</i>		

## Theme: Local partner eligibility checklist

Requirement 5.1.1	
<b>A. Requirement:</b>	<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>

	<i>The Local Partner is capable of negotiating and dealing with government, local organizations and institutions.</i>		
<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>Local partner had been working in the project area in the cocoa sector for several years before project started. FarmStrong has a strong in-country presence with offices in Abidjan, Soubre and Abengourou. This organization has a partnership with a cocoa trader (HKF) and a cooperative (CAPRESSA) with which it works closely to support local farmers.</p> <p>During the visit to the selected project parcels, the VVB has also visited nearby villages meeting local leaders, women representatives, nurseries managers, etc. In these meetings it has been observed that FarmStrong is well known and respected in the area. Additionally, by reviewing meeting and training minutes and pictures it has been also revealed that the organization has the capability to lead this type of communication and awareness events.</p> <p>FarmStrong has a good and close relationship with government entities, such as MINEF and AFOR. During the meeting with MINEF representative in Soubre it has been demonstrated that there is a close collaboration with this entity in the project and also in other initiatives (e.g. reforestation in the "Classified Forest").</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>	N/A		
<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>	<p>Local partner has provided the VVB with the main local policies related to the project including NDC. Based on the information provided by local partner, there is not official permission to sell CRUs but there is no evidence found in the policies not allowing to sell CRUs. The only available information is an official letter from FarmStrong to MINEF providing information about the project, but there is no answer from the authorities or more solid evidence that Ivory Coast would allow to sell CRUs produced on their territory. No other evidence was available confirming that the country's policy allows the sale of CRUs.</p> <p><b>CAR 11/22 minor</b></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>	Acorn should confirm that the country's policy allows individual CRUs to be sold.								
<b>F. ACORNs Response (if applicable)</b>	<p>Acorn refutes that there isn't sufficient evidence to sell CRUs. FarmStrong has received a confirmation form the government (AFOR), together with a proposal written by AFOR addressing both land tenure and individual CRU's to be sold. Evidence can be provided. Acorn has an external consultant that reviewed the local policies and did not find any infringement of local laws and regulations. The external consultant will draft a new report in which the legal grounds for the project will be elaborated on. confirm that the country's policy allows individual CRUs to be sold. Please also see Part C (positive list) in the ADD and Part H (question 6) which both lists relevant policies and laws that the project is aligning with.</p>								
<b>G. Status (if applicable)</b>	Outstanding								
<b>H. Forward Actions (describe, if applicable)</b>	<p>(Please, delete table and write "None" if there were no Corrective Actions were identified or all Corrective Actions were closed)</p> <table border="1"> <thead> <tr> <th>Forward Action</th> <th>Why Unresolved</th> <th>How to resolve</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>			Forward Action	Why Unresolved	How to resolve			
Forward Action	Why Unresolved	How to resolve							

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>	During the sampling design for the site visit and during the site visit FarmStrong has provided reliable project participants information. Polygons of all project parcels were provided before the site visit as well as the farmer names and parcel ID of the randomly selected parcels to be visited.		
<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>	N/A		
<b>H. Forward Actions (describe, if applicable)</b>	None		

Requirement 5.1.1			
<b>A. Requirement:</b>	<p><i>The Local Partner recognizes that the participant's involvement in the project is entirely voluntary.</i></p> <p><i>The Local Partner recognizes that participants own the carbon benefits of the project intervention.</i></p>		
<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>	Local partner is fully aware of the nature of participant's involvement in the project, as demonstrated during the online meetings with FarmStrong's CEO, in the meetings with local FarmStrong staff and by reviewing the agreement between Acorn and FarmStrong. FarmStrong understand that with the signature of the consent (even though they still do not have Participant's agreement signed) farmers are entering voluntarily in the project. During trainings, awareness events and at the signature of the consent, FarmStrong has explained the main objectives of the projects concerning agroforestry and crop production. Nevertheless, the carbon benefits of the project have not been mentioned yet. VVB has been notified that this will be done during the council meetings (See <b>CAR 02/22 and 04/22</b> )		
<b>D. Conformance</b>	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	See <b>CAR 02/22 and CAR 04/22</b>		

<b>F. ACORNs Response (if applicable)</b>	<i>This will be resolved with the signing of participants agreement after the project council as stated in CAR 04/22.</i>
<b>G. Status (if applicable)</b>	<i>Converted to FAR. See FAR 02/22 and 04/22</i>
<b>H. Forward Actions (describe, if applicable)</b>	<i>See FAR 02/22 and 04/22</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>	Project participant's identity has been provided to the VVB by FarmStrong for those project parcels that were randomly selected to be visited. During the visit to the parcels farmers interviewed confirmed their identity and it corresponded with that provided by Local Partner. The farmers interviewed provided a proof of identity (e.g. ID card or copy of the signed consent).		
<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>N/A</i>		
<b>H. Forward Actions (describe, if applicable)</b>	<i>None</i>		

### 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>	The number of surveyed participants for project baseline assessment, as indicated in the ADD Part E, has been 30. All original and transcribed questionnaires were available during the site visit. If the total number of participants is 4000 (as indicated in Part E of the ADD) then the sample size should be at least 40. Nevertheless, the total number of participants at this

	project stage, as indicated by Acorn, is less than 2000 therefore the sample size is higher than 1%. <b>OBS 04/22</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>	Acorn should correctly state number of participants in the project documentation.		
<b>F. ACORNs Response (if applicable)</b>	<i>Updated and currently at 100 farmers surveyed (maximum) with the scaling of the project in 2022. ADD has been updated to reflect the results of the 100 farmers.</i>		
<b>G. Status (if applicable)</b>	<i>Closed</i>		
<b>H. Forward Actions (describe, if applicable)</b>	<i>None</i>		

# 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>	During the site visit and in the interviews with project participants it has been confirmed that visited farmers do not have grazing animals in the project area and will not have grazing animals in the future thanks to the project. Some farmers have animals in the village or on other lands, mainly in grasslands.		
<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>	N/A		
<b>H. Forward Actions (describe, if applicable)</b>	None		

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

	<ul style="list-style-type: none"> <li>- 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.</li> <li>- 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.</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>No planned harvesting has been identified during the site visit. Some of the farmers do not have knowledge of their rights and commitments and others have mentioned that they have made verbal commitment to keep the trees until FarmStrong's decision, understanding that they have some responsibilities in the maintenance of the trees. None of the interviewed farmers have specific information about the carbon project and its potential economic direct benefits (i.e. CRUs).</p> <p>In this project case, as remote sensing is used for the monitoring of tree biomass, carbon baseline cannot be set as zero. Therefore, Acorn has estimated carbon baseline based on a biomass inventory performed using guidelines provided in section 6 of Acorn Methodology for Quantifying Carbon Benefits from Small-Scale Agroforestry.</p> <p>Nevertheless, VVB did not have enough information to replicate calculations to obtain adjustment factor for baseline removal indicated in Part M. 3 of the ADD. Based on the observations in the field visit and on the forestry expertise of the audit team there is not enough information to confirm that the expected growth of pre-existing trees is less than a 25% of the growth of pre-existing + planted trees. Considering currently available information, the number of pre-existing trees is higher than 70% of pre-existing + planted trees (not considering cocoa trees).</p> <p><b>OBS 05/22</b></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>	Acorn should provide information to be able to replicate calculations of the adjustment factor (i.e. raw data and equations used), or to be able to review all the steps of the calculation process of the adjustment factor. If this observation leads to a change in the adjustment factor, Acorn should update accordingly Part M of the ADD.		
<b>F. ACORNs Response (if applicable)</b>	<i>(To be filled out by the Project Coordinator)</i>		
<b>G. Status (if applicable)</b>	<i>Closed</i>		
<b>H. Forward Actions (describe, if applicable)</b>	<i>None</i>		

Requirement 4g			
<b>A. Requirement:</b>	<i>Heavy machinery must not be used for site preparation or management.</i>		
<b>B. Guidance Notes for Validators</b>	Ask Local Partner about use of heavy machinery and note any sightings of heavy machinery in and around project areas.		
<b>C. Findings (describe)</b>	Interviewed farmers confirmed that tree planting has been done and will be done manually. Heavy machinery has not been observed in the project area nor signs of it use. On the other hand, considering the final expected planting density and the characteristics of the project sites (with pre-existing trees already in cocoa plantation), it will not be feasible to use heavy machinery in terms of access and costs.		
<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>N/A</i>		
<b>H. Forward Actions (describe, if applicable)</b>	<i>None</i>		

Requirement 4h			
<b>A. Requirement:</b>	<i>The project intervention must not increase the use of synthetic (nitrogen-containing) fertilizers relative to the baseline scenario.</i>		
<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>	Interviewed farmers confirmed that they do not use synthetic fertilizers for the planted trees. They use fertilizers for cocoa crops and other type of agricultural activities, but not for project trees. It does not seem to be a common practice in the area to use synthetic fertilizers when planting trees. In the nurseries they use organic fertilizers and no evidence of other fertilizer used has been found.		
<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>	N/A		
<b>H. Forward Actions (describe, if applicable)</b>	None		

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>	Planting is done manually with holes of approximately 0.6x0.6 m. Considering the potential maximum of 50 trees/ha, the expected area affected per hectare is $50 \times 0.6 \times 0.6 = 18 \text{ m}^2$ (less than 0.2%).

<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>	N/A		
<b>H. Forward Actions (describe, if applicable)</b>	None		

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>During the site visit one biomass sample plot was partially remeasured confirming the SOP has been used correctly and that trees have been appropriately measured (following The Acorn Standard Operating Procedures for Tree Inventory Plot Establishment and Measurement - Annex 1). It has specifically confirmed that trees measured for model calibration are higher than or with a DBH of more than 2.5 cm. However, in the field visit and during the meeting with Acorn Remote sensing expert, it has been confirmed that</p>

	<p>cocoa trees were not measured nor considered in the models. Regarding plot location, it has also been confirmed with FarmStrong staff that it was done randomly. Concerning ecoregions, in the last version of the ADD it was indicated that the project boundary is in two ecoregions; nevertheless, as most of the parcels are included in one of the ecoregions Acorn has decided to build a unique model for both ecoregions using all sample plots.</p> <p>With regards to model calibration and CRUs calculation, based on the available information it has not been possible to replicate CRU calculations. Acorn has confirmed that a model validation report is under development to be able to confirm the accuracy and uncertainty of the model. During the assessment, the audit team has conducted cross check evaluation based on available information (estimated current number of planted trees per ha), field measurements (trees measured during the site visit) and available allometric equations the expected number of CRUs in a one-year period (November 2020-November 2021) are more than 10 times below what is indicated in the ADD. This same numbers are obtained based on Business case Excel file provided by Acorn and using available published information (e.g. biomass growth rates in high growing species).</p> <p><b>CAR 12/22 minor</b></p>		
<b>D. Conformance</b>	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	Acorn shall justify CRUs and/or clarify the difference between remote sensing CRUs and ground truth data CRUs. Acorn shall provide a justification about why requirements have not been followed in the case of cocoa tree and how this species was considered in the remote sensing model.		
<b>F. ACORNs Response (if applicable)</b>	<i>Our remote sensing team do not believe this is a CAR or an accurate representation. Please find a summary of this analysis on the performance of the models and on the CRUs calculated. See Annex 1 included at the bottom of this document.</i>		
<b>G. Status (if applicable)</b>	<p><b><i>CAR is withdrawn as it was concluded that there is compliance with the requirement.</i></b></p> <p><i>However, it is recommended that Plan Vivo and Acorn make sure that the verification of the CRU is conducted, and it is assured that the CRU are accounted properly.</i></p> <p><i>After analyzing Acorn response and based on a remote sensing expert analysis Preferred by Nature concludes that there is enough evidence to confirm that ADD CRUs overestimate current GHG removals. ADD CRUs are more than 6 times (600%) higher that Preferred by Nature estimates (considering the less conservative of the analyzed alternatives for CRUs estimates for a planting density of 6 planted trees/ha).</i></p>		
<b>H. Forward Actions (describe, if applicable)</b>	None		

Requirements 7.1.4.1 & 7.2.1			
A. Requirement:	<p><u>7.1.4.1</u>  <i>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.</i></p> <p><u>7.2.1</u>  <i>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</i></p>		
B. Guidance Notes for Validators	<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>		
C. Findings (describe)	See <b>CAR 12/22</b>		
D. Conformance	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/A <input type="checkbox"/>
E. Corrective Actions (describe)	<p><b>CAR 12/22 withdrawn.</b>  <b>NEW CAR 13/22 converted to FAR 07/12</b>  <i>Models used for measuring tree biomass shall be validated by an independent legal body that will perform a due diligence and model assessment of the model IP owner.</i></p>		
F. ACORNs Response (if applicable)	(To be filled out by the Project Coordinator)		
G. Status (if applicable)	Converted to FAR		
H. Forward Actions (describe, if applicable)	<p><b>Forward Action</b></p> <p><b>FAR 07/22.</b>            See CAR description in section E</p>	<p><b>Why Unresolved</b></p> <p>Because due diligence and model assessment have not been performed</p>	<p><b>How to resolve</b></p> <p>Will be resolved before 1/1/2023, by providing the due diligence report and/or model assessment report.</p>

## Requirement 7.2.2

<p><b>A. Requirement:</b></p>	<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 <i>s</i>, in year <i>y</i> (t CO<sub>2</sub>eq) after uncertainty discount</p> <p><math>AGB_y</math> = Aboveground tree biomass per plot in year <i>y</i> (metric tons of dry matter)</p> <p><math>AGB_{y-1}</math> = Aboveground tree biomass per plot in year <i>y</i>-1 (metric tons of dry matter)</p> <p><i>R</i> = Root-shoot ratio to calculate the belowground biomass factor</p> <p><i>CF</i> = Carbon fraction of tree biomass</p> <p><math>\frac{44}{12}</math> = Conversion from carbon to carbon dioxide</p> <p><i>AdjU</i> = 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>
<p><b>B. Guidance Notes for Validators</b></p>	<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>
<p><b>C. Findings (describe)</b></p>	<p>During the desk review and based on the provided Excel files, it has been confirmed that change in tree biomass has been calculated using Equation 6 of Acorn Methodology. However, as mentioned in requirement 7.1.1., it has not been possible to replicate calculations of <math>AGB_y</math> and <math>AGB_{y-1}</math> based on the provided information. The validator is aware of a more conservative approach for root:shoot ratio; the one included in CDM AR-TOOL14, page 25 (Methodological tool: Estimation of carbon stocks and change in carbon stocks of trees and shrubs in A/R CDM project activities Version 04.2).</p> <p><b>OBS 06/22</b></p>

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

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

<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>	Acorn should update calculations and ADD numbers using root-shoot ratio included in CDM AR-TOOL14 or justify why the 0.32 root-shoot ratio has been used.		
<b>F. ACORNs Response (if applicable)</b>	<i>(To be filled out by the Project Coordinator)</i>		
<b>G. Status (if applicable)</b>	<i>Closed</i>		
<b>H. Forward Actions (describe, if applicable)</b>	<i>None</i>		

## Annex 1 (Acorn response to CAR 12/22)

1. Regarding GT on coffee/cocoa. The sample takers have been instructed not to measure the monocultures. The main reason for this is the fact that these are continuously maintained at the same height/width through pruning and other management practices. Therefore, it is expected that no change in biomass takes place. In addition, both tree commodities are maintained at height under 2m (in compliance with the methodology).
2. Regarding GT not matching satellite measurements.
  - I would like to highlight that the remark is not entirely correct. Ground truth (GT) data was not collected in 2020 and later on in 2021 on scale plots to validate this. Therefore, the benchmark is based on a theoretical assumption.
  - Nevertheless, we addressed the modelling approach of the party, who delivered the biomass measurements. They have followed the methodology fully, and there is no deviation. Although the accuracy of the models also complied with the methodology, the models were found to overestimate the values. There are a few reasons for this, which we managed to identify:
    - i. The number of GT data points is in agreement with the methodology, however it is still relatively low. This prevents us from being able to do outlier detection. With more GT being collected, we will be able to assess whether high values are outliers or under-represented biomass range. We have conducted a number of tests to support this. Satelligence has performed analysis on this, and has identified the best training/testing datasets (excluding <10% of the samples as stated in the methodology).
    - ii. The methodology outlines how the models should be built, but not specifically how these should be applied. Therefore, the remote sensing partners can make this choice. Space4Good has applied the model on the medium pixel value, which might result in excluding some new agroforestry or low biomass values. Our team performed detailed analysis showing the significant difference in biomass estimation depending on how the model is applied. We will include this in the next version of the methodology.
    - iii. Both RSP's apply different methodology for image pre-processing (i.e. regarding cloud cover), which results in different outcomes when the model is applied, even when both models for Ivory Coast perform somewhat identically (based on statistical evaluation).

We compared the approach of both RSP's. Although statistically both models have the same R2 and RMSE, the stability of the models, especially at high and low biomass values of Satelligence is better. Satelligence performed additional analysis for us, see below, which show that their estimation is much closer to the estimations of the PbN in the field. This could be both because of superior image processing technique, and larger number of iterations of the model, allowing the best combination of training datasets (including/excluding outliers). Satelligence also applies the model per pixel (as suggested by our RS team). Our analysis show that this is the correct way forward.

- Moving forward:
  - i. We have requested more detailed analysis from Space4Good as well, which will be provided during the Validation (to avoid contractual issues)
  - ii. We have requested from Space4Good to apply additional pre-processing techniques to their data.
  - iii. We will include this component in the next version of ACORN methodology.

- iv. We will proceed with the model of Satelligence for the next delivery
- v. We will request from the Local partner to validate a few additional plots for us to ensure the data we have produced represents the reality in the plot.

### 3. Analysis:

#### Satelligence:

They had a look at the datasets and comparisons between Satelligence and Space4Good. Below is a bit of an explanation from Satelligence's end.

#### **Baseline observations**

We see from the histogram and also when we calculate the min/mean/max/median values for the baseline that the range in our predictions is rather narrow. And although the mean of the predicted plots is quite a bit lower than that of the training plots, **the median is actually not too far off and actually a bit higher than the training data plots.**

Here you can see a comparison of the values (note that the calculated mean is slightly different, probably due to a different area calculation between us and you)

	Mean	Median	Min	Max
<b>Training Data measured</b>	19.8	5.6	0.03	463.5
<b>Scale plots modelled</b>	7.0	6.8	3.5	14.1

We believe the range in our predictions is smaller because of the way we convert plot measurements to pixel values. We have some ideas on how to improve this, which is something that we will investigate in the coming month.

#### **Delta Observations**

We took a look at the excel file Measured planted trees

They found that the annual growth of a single tree in that region is somewhere between 0 and 0.21 tons of CO<sub>2</sub> per year, with an average of 0.02 tons of CO<sub>2</sub> per year. With a conversion factor of 3.67 that means on average  $0.02/3.67 = 0.005$  t C per tree per year gain.

On average they found 6 trees per ha. This means that the gain on average should be around 0.03 t/ha. If we assume the maximum growth of a tree they've found (0.21 tCO<sub>2</sub> per tree per year) and then assume there are 50 trees per ha, we arrive at 2.86 t/ha. This means that the range of our deltas should also be somewhere in between the 0 - 2.86 t/ha range.

Satelligence values for the plots with deltas  $\geq 0$  are within that range mainly, although they might still be too high in some cases.

#### Agroforestry expertise:

These are some comments on the Teak paper:

- There are too many differences between this study and the place in Ivory Coast to make a good estimation. They used a general growth value for medium-high growing species in forest plantations. In more detail:
  - o We are looking at Ivory Coast, which is on a different continent, and closer to the equator.
  - o The paper is based on a tree plantation, which is denser and allows less growth for individual trees.
  - o I also think a difference in altitude.
  - o It is based on commercial teakwood, specially grown in certain form, pruning until a certain height then takes place for a branch free stem.
  - o They are intensely managed.
  - o Thinning takes place, this changes the growth of trees.
  - o Trees in agroforestry systems or in the design will be much more free-grown, this means less competition, more resources for individual tree, higher crown, quicker growth.
  - o Teak is not a native grown species in Africa (or in the nearby area). Iroko does not belong to the Teak family and Teak is not really found in our IC GT data
  - o The concrete objectives of the report are not in line, or near any overlapping areas of interest for agroforestry biomass growth and modelling in IC (or Africa)
    - 1. to estimate tree volume for commercial wood (minimum diameter of 10 cm under bark);
    - 2. to develop a preliminary site index classification for teak in northwestern Costa Rica;
    - 3. to assess the volume growth under clear-felling system for rotations of 25 years in northwestern Costa Rica;
    - 4. to provide basic data for future teak plantation management in Central America.
- They used a general growth value of a medium-high growing species used in forest plantations, in a country in a different region of the world, at different altitude, different soil.
- I could dive deeper into this, but I miss good arguments given why these values would be reasonable for this region.

For the VCS for now: If you change that calculation to 10 trees, you get **4.834,50 VCU**. Which falls in the range of their measured trees when you select 10 trees:

		25 TREES	50 TREES	10 TREES
AVERAGE	0,02	2.384,40	4.768,80	<b>953,76</b>
MAXIMUM	0,21	19.682,24	39.364,47	<b>7.872,89</b>
MINIMUM	0,00	62,87	125,74	25,15