

**environment, forestry
& fisheries**

Department:
Environment, Forestry and Fisheries
REPUBLIC OF SOUTH AFRICA

D.5. Independent verification

D.5.1. Selection of facilities for independent verification

D.5.1.1. Criteria for selection of independent verification

There are several factors that the DEFF will consider that may trigger the need for a taxpayer to undergo independent verification of their facility. The main criteria that will be used in this determination includes the following:

- The results of the post-submittal checks completed in Table D.2;
- The completion of the Verification tab in the MRV Tool (Table D.3) and
- The total sequestration - taxpayers with high total sequestration are more likely to be required to undergo independent verification.

D.5.1.2. Notification of independent verification

Should the taxpayer MRV Tool be selected to undergo independent verification, the DEFF will notify the taxpayer. The notification for independent verification will at a minimum contain the following details:

- Indication of the reason for being selected for independent verification;
- Detail on the timelines for the finalisation of the independent verification process;
- The scope of the independent verification. Independent verification may in certain circumstance focus on specific elements of the Sequestration Reports submitted; and
- Additional administrative guidance on the independent verification process.

D.5.2. Independent verification principles and requirements

D.5.2.1. Principles of verification

The principles of verification described below are taken from section 3.1.2 of the Guidelines for Validation and Verification of Emissions (DEFF, 2020). The Independent Verifier shall adhere to the following principles of verification throughout any independent verification engagement:

- I) Independence and objectivity –The Independent Verifier and its verification team shall remain independent of the facility and activity being verified, and free from bias and conflict of interest. The verification teams shall maintain objectivity throughout the verification to ensure that the findings and conclusions will be based on objective evidence generated during the verification.
- II) Ethical conduct - Demonstrate ethical conduct through trust, integrity, confidentiality and discretion throughout the verification process.
- III) Fair presentation - Reflect truthfully and accurately verification activities, findings, conclusions and reports. Report significant obstacles encountered during the verification process, as well as unresolved, diverging opinions among verification team members, the Independent Verifier and the Data Provider.
- IV) Due professional care - Exercise due professional care and judgment in accordance with the importance of the task performed and the confidence placed by the Data Provider and Independent Verifier. Have the necessary skills and competencies to undertake the verification.