

Standard Operating Procedure (SOP): Auditing of eva Climate Projects

eva service gmbh

SOP ID: SOP-AUD-002

Version: 1.0

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Approved by: Nisse Oberwalleney

1. Purpose

This SOP defines the process and requirements for conducting audits of eva climate projects, including rules for VVB (validation/verification body) independence, the application of the four-eye principle, and VVB rotation limits. It ensures a consistent, transparent, and high-quality audit process in line with eva's standards.

2. Scope

This procedure applies to all validation and verification audits of eva climate projects conducted by eva-accredited VVBs. It is mandatory for all project audits registered within the eva system.

3. Responsibilities

Role	Responsibility
Audit Team	Conducts project audits in accordance with eva Standard and Methodologies as well as this SOP
Lead Auditor	Manages the audit process and ensures compliance with this SOP

Reviewer	Independently reviews the audit outputs to apply the four-eye principle
eva Secretariat	Maintains the list of accredited VVBs and monitors compliance with VVB requirements

4. Requirements

4.1. Audit Types

- **Validation Audit:** Conducted at project implementation to assess a project's conformity with eva Standard and Methodology.
- **Verification Audit:** Conducted after project implementation to verify a project's emission reductions or removals.

4.2. Audit Team Composition

- Each audit must involve at least two qualified persons:
 - A **Lead Auditor**, responsible for conducting the audit and drafting the report.
 - An **Independent Reviewer**, responsible for reviewing and approving the report.
- This setup ensures compliance with the **four-eye principle**.

4.3. Auditor Independence

- Auditors are personnel of VVBs.
- Auditors must be independent from the project developer and project operator and may have no financial or other personal interest in the project.
- Auditors must disclose any real or perceived conflicts of interest prior to the audit.
- Auditors must confirm their impartiality in writing as part of the engagement process.

4.4. Auditor Rotation

- An individual auditor may audit the same project for **no more than two consecutive audits** (e.g. validation and one verification, or two verifications).
 - After two consecutive audits, the auditor must not participate in further audits of the same project.
 - This applies to all roles within the audit team (e.g. Lead Auditor, Reviewer).
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5. Procedure

5.1. Audit Initiation

- Audit assignment is confirmed between the project operator and an eva-accredited VVB.
- Conflict of interest screening is conducted and documented by the VVB.
- Audit plan and timeline are established.

5.2. Document Review

- The VVB reviews project documentation (PDD, Monitoring Reports, etc.).
- Clarifications and additional information are requested upon need.

5.3. Site Visit

- A site visit is conducted where required by the Methodology or eva Secretariat.
- Observations and interviews are documented.

5.4. Audit Report Preparation

- The Lead Auditor prepares the draft audit report, including findings and corrective action requests, if applicable.
- The Reviewer independently assesses the report and either approves it or returns it for revision to the Lead Auditor.

5.5. Finalization and Submission

- The final report is submitted to eva for review and publication in the eva registry.
 - All audit documentation is stored securely in accordance with eva requirements and SOP Document Control.
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6. Records and Documentation

- Audit reports and supporting documentation must be retained by the VVB for at least 10 years.
 - Records must be made available to eva upon request.
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7. Non-Compliance

- Non-compliance with this SOP, including breaches of independence or rotation rules, may result in suspension or removal from the eva list of accredited auditors.
- Violations must be reported to the eva Secretariat.

8. Revision History

Version	Date	Change	Author
1.0	11.04.2025	Initial version	Rüdiger Meyer