

# **Program Scheme Procedure**

**DOCUMENT No: First Plus -08**



## Objective

This procedure completes the standards and competencies to manage the carbon emissions calculation program (Scheme programme).

Demonstrate that the personnel have the required competence for the duties and responsibilities they undertake through the program.

This procedure regulates set of managing process of the FIRSTPLUS-VVB program that consistent with ISO 17029 clause no 8 requirements and IAF\_MD\_25 requirements.

## Scope

FIRSTPLUS-VVB fulfills the validation/verification program requirements of the

FIRSTPLUS-VVB program with linkage to the Greenhouse Gas Protocols.

## Responsibilities

- All FIRSTPLUS VVB team members are responsible.
- The major responsibility lies with the administration
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### **The sectors covered by the Frist Plus scheme include the following:**

- Energy Industries (renewable/non- renewable sources) Transport)
- General Manufacturing :(Physical or chemical transformation of materials or substances into new products)
- Metals Production
- Chemical Production
- Carbon Capture Storage
- Manufacturing Industries and Chemical industry in validation sector

## **Description of activities**

### **Specific competence criteria for the V/V team and body**

FIRSTPLUS VVB has access to the personnel, systems and support services necessary to perform its verification/validation activities and in particular to manage a carbon accounting Scheme programme.

To carry out its validation and verification activities, the FIRSTPLUS VVB has access to a sufficient number of qualified internal and external workers, as well as documents outlining role profiles and competencies (Forms - Job description form).

FIRSTPLUS VVB generally mandates that all staff, internal and external, participating in validation/verification operations sign a legally binding contract committing them to the following:

- Comply with impartiality and confidentiality agreement
- Declare any prior, present association on their own part, or on the part of another person or organization with which they have a relationship
- Reveal any perceived or actual conflict of interest.

All FIRSTPLUS VVB staff has specific competence criteria for the validation and verification activities.

All of the company's employees have professional and technical experience that ranges from two years to more than twenty years in the field of environmental measurements and the environmental field in general.

The FIRSTPLUS VVB gives workers information about their roles, responsibilities, and authority through contracts and authorization matrix forms that are signed by the workers along with a date of acknowledgement.

According to what was mentioned about the company's staff and their relationship with the environmental field, the required competence to deal with the scheme programme is achieved.

There are many documents and records for FIRSTPLUS VVB staff. The purposes of these records are to provide evidence that personnel have been adequately trained and their competence to perform particular tests has been assessed. In some cases it may be pertinent to state any particular limitations to competence. The records are maintained in a registry of skills and include:

- academic and professional qualifications
- external and internal courses attended
- relevant on-the-job training and retraining as necessary (i.e., demonstration of competence)
- skills and experience
- relevant authorizations

FIRSTPLUS VVB has life cycle assessments (LCA) for scoped sectors (Organization–Level Sector) which are General Manufacturing (physical or chemical transformation of materials or substances into new products and Oil and gas exploration, extraction and production of oil and gas refining and distribution pipelines, including Petrochemicals. Also Manufacturing Industries and Chemical industry in (Project–Level Sector).

#### **Management competence of personnel Management:**

The FIRSTPLUS VVB has procedures for overseeing the proficiency of its staff members engaged in environmental validation and verification activities.

The certification/verification body provides operational requirements and consists of the following:

- a) Establish competency criteria for each function in the validation/verification process, including at a minimum ( competency criteria for each function)
  - Capacity to use generic validation/verification principles (such as gathering evidence, risks, errors, assurance level, and materiality).
  - In practice, FIRSTPLUS VVB provides training to all teams on knowledge of all verification/validation requirements and process (ISO/IEC 17029, ISO 14065, ISO 14066, ISO 14064-1, ISO 14064-2, ISO 14064-3, IAF MD 6, IAF MD 14, IAF MD 25 and relevant GHG program and EGAC requirements) related to a customer claim and its typical content, as

well as knowledge of software requirements (such as the competency required for the specific validation/verification process).

- b) FIRSTPLUS VVB establishes an integrated training program to meet training needs and provide training on validation/verification processes, requirements, methodologies, activities and other relevant validation/verification program requirements. This is achieved through training needs form and training plan form.
- c) FIRSTPLUS VVB evaluates employees annually according to specific criteria to ensure that they have the required competency for the duties and responsibilities they undertake. This is achieved through evaluation form.
- d) FIRSTPLUS VVB established authorization matrix to formally authorize personnel for functions in the validation/verification process and this achieved by applied in authorization matrix form.
- e) FIRSTPLUS VVB has created a system to monitor employee performance, and this is achieved through evaluation form.

Documented data from FIRSTPLUS VVB attests to the expertise of the staff members engaged in environmental validation and verification tasks. This covers credentials, experience, training, performance evaluation, associations, and professional standing (Competency scheme program). At the end of the annual training program all employees will have the ability to fully understand the following:

- 1) Understanding of the principles and process of validation and verification.
- 2) Understanding of additional GHG program and regulatory requirements for the accreditation body and validation and/or verification bodies where applicable.
- 3) Ability to understand and assess the validation and verification team's process for conducting a risk-based assessment of all GHG sources, sinks and reservoirs and sampling an appropriate number of systems,

Sources, and calculation methodologies to look for errors or omissions within the reported GHG assertion within that sector.

- 4) Ability to identify the correctness of an organization's geographical boundaries, organizational boundaries.
- 5) Understanding of ISO 14064-1, ISO 14064-2 and ISO 14064-3 and relevant GHG program requirements.
- 6) Understanding of ISO 14065 and ISO 14066 or relevant GHG program requirements.
- 7) Understanding of IAF MD 6 & IAF MD 14 and IAF MD 25.

According to the FIRSTPLUS VVB system the performance monitoring is periodic. Monitoring techniques may include annual performance reviews, review of the reports, on the job monitoring and interviews. The monitoring techniques used in proportion with the impact of the performance on the outcome of the validation/verification.

FIRSTPLUS VVB set up capable teams for validation and verification and offered suitable management and support services. One person may be regarded as a validation/verification team member if they meet all the qualifications for the position.

## **Process for validation/verification**

### **1) Pre-engagement stage:**

At the first the client asks the FIRSTPLUS as VVB making verification or and validation of carbon calculations start pre-engagement stage.

Pre-Engagement stage starts by FIRSTPLUS as VVB ask the client to submit information sufficient to carry out a pre-engagement review, including at least the following:

- a) client name and the proposed claim to be validated/verified;
- b) locations where the client's activities are undertaken;
- c) the validation/verification programme and associated specified requirements for the validation/ verification;



- d) the objectives and scope of the validation/verification;
- e) reports, data and any other relevant information;
- f) where known at this stage and where applicable, the materiality and the level of assurance;
- g) Any other information as required by the validation/verification programme.

All the information mentioned above is included in a form that is sent to the client to fill out and send back to the FIRSTPLUS VVB.

The FIRSTPLUSVVB conduct a pre-engagement review of the information received from the client to ensure that:

- a) An applicable programme exists or a programme is to be established;
- b) The claim is understood (e.g. context, content and complexity);
- c) The objectives and scope of the validation/verification have been agreed with the client;
- d) The specified requirements against which the claim will be validated/verified have been identified and are suitable;
- e) Where applicable, the materiality and level of assurance have been agreed;
- f) the process for validation/verification activities can be achieved (e.g. evidence gathering activities, evaluation of gathered evidences);
- g) The validation/verification duration can be estimated;
- h) The validation/verification body has identified and has access to the resources and competences that are required to undertake the validation/verification;
- i) The time frame for the planned validation/verification can be proposed.

The validation/verification body will either approve or deny executing validation/verification after reviewing the client's submitted information (Pre-Requisites) during the pre-engagement phase.

## **2) Engagement Stage:**

The FIRSTPLUS VVB have an agreement with each client for the provision of validation/verification activities in accordance with the relevant requirements of this document and the requirements specified in the applicable validation/verification programme:

- a) For second and third-party validation/verification activities, a legally enforceable agreement (e.g. a contract);
- b) For first party validation/ verification activities, an internal agreement such as service level agreement, internal contract, statement of work, or other enforceable internal agreement.

In order for the FIRSTPLUS VVB to uphold its agreement, the client must comply with the following requirements at minimum:

- a) Validation/verification requirements;
- b) Making all necessary arrangements for the conduct of the validation/verification, including provisions for examining documentation and access to all relevant processes, areas, records, and personnel;
- c) Where applicable, making provisions to accommodate observers;
- d) Complying with the rules of the validation/verification body for reference to validation/verification or use of marks.

The agreements confirm that the client engages the VVB to undertake V/V activities and the specific requirements for the validation/verification activity, including any additional relevant requirements set by a programme or standard.

The FIRSTPLUS VVB take responsibility for any inputs that it accepts to take into account as part of its V/V activities, including those that have been generated by the client or other external parties.

### **3) Planning Stage:**

The FIRSTPLUS VVB undertakes the following planning activities taking into account the requirements specified in the applicable validation/verification programme before undertaking the validation/verification activities:

- a) Assign competent resources to undertake the activities;
- b) Determine the V/V activities based on the understanding of the claim;
- c) Assess the risk of a material misstatement regarding the claim;
- d) Confirm the timing and access arrangements with the client;
- e) Determine evidence-gathering activities needed to complete the V/V in accordance with the specified;
- f) Prepare an evidence-gathering plan, taking into account c) and any measures that the client has in place to control sources of potential errors, omissions and misrepresentations;
- g) Prepare a V/V plan considering the evidence-gathering plan as an input.

Preparation of an evidence-gathering plan and a V/V plan can be an iterative process.

In some programmes, the evidence-gathering plan is called “sampling plan”

Other parameters that can be specified by programmes to be considered during planning are materiality or level of assurance.

The level of assurance is used to determine the depth of detail that a VVB designs into their VV plan and evidence-gathering plan to determine if there are any material errors, omissions, or misrepresentations.

The VVB develop a VV plan that describes activities and schedules, and that includes the following:

- a) Objectives and scope of V/V;
- b) Identification of the V/V team members and their roles and V/V execution responsibilities in the team (e.g. team leader, observer);
- c) Time frame and duration of V/V activities; specified requirements.

The client is notified by the VVB of the names and duties of the team members with enough time to raise any objections to the hiring of a team member.

The VVB shall communicate to the client the V/V plan.

#### **4) Execution:**

The VVB perform the V/V execution activities in accordance with the V/V plan.

The V/V plan revises as necessary during the V/V execution activities.

Any revisions to the V/V plan internally documented, including the reasons, and communicated to the client.

The body shall undertake the following activities:

- a) Collection of sufficient objective evidence on original data/information, ensuring its traceability through the data/information management process, any further analysis and calculation;
- b) Identification of misstatements and consideration of their materiality;
- c) Assessment of conformity with specified requirements, taking into account the V/V Programme.

The V/V body prepares the following:

- a) A conclusion on the outcome of the activities;
- b) A draft validation/verification statement;
- c) A report, if applicable.

The report can be a separate document or can be included in a document containing the draft validation/verification statement.

#### **5) Reviewing**

The validation/verification body undertakes review activities.

The review carried out by persons who have not been involved in the validation/ verification execution.

The programme can specify further limitations, e.g. requiring the review to be made by persons who have not been involved in particular V/V planning activities.

The review shall confirm:

- a) That all V/V activities have been completed in accordance with the agreement and the programme;
- b) sufficiency and appropriateness of evidence to support the decision;
- c) Whether significant findings have been identified, resolved, and documented.

The reviewer communicates with the V/V team when the need for clarification arises. The V/V team addresses concerns raised by the reviewer.

The review have available all records of the V/V activities as specified after.

## **6) Decision and issue of the V/V statement**

Upon completion of the V/V review, the VVB make the decision on whether or not to confirm the claim.

The decision made by persons who have not been involved in the V/V execution.

The programme can specify further limitations, e.g. requiring the decision to be made by persons who have not been involved in particular V/V planning activities.

Based on this decision, a V/V statement is issued or not issued according to the programme requirements.

When the V/V body is not issuing a V/V statement, the V/V body shall inform the client.

### **Issue of the V/V statement**

When the V/V body issues a V/V statement, the statement shall:

- a) State the client's name;
- b) Identify whether it is a validation statement or a verification statement;
- c) Refer to the claim, including date or period which the claim covers;
- d) include the type of the V/V body in relation to the statement in question (i.e. first party, second party or third party);
- e) Include the name and address of the V/V body (if symbols, e.g. accreditation symbol, are included, they shall not be misleading or ambiguous);
- f) Describe the objectives and scope of the V/V;
- g) Describe whether the data and information supporting the claim were hypothetical, projected and/ or historical in nature;
- h) Include a reference to the V/V programme and associated specified requirements;
- i) Include the decision made about the claim, including the fulfilment of any programme related requirements (e.g. materiality or level of assurance);
- j) Indicate the date and the unique identification of the statement;
- k) Include any findings, which have not been addressed prior to the issue of the V/V statement, if required by the programme.

### **7) Facts discovered after the issue of the V/V statement**

In case facts or information that could materially affect the V/V statement are discovered after the issue date, the VVB should:

- a) Communicate the matter as soon as practicable to the client and, if required, the programme owner;
- b) Take appropriate action, including the following:
  1. Discuss the matter with the client;
  2. Consider if the V/V statement requires revision or withdrawal.

In case V/V statement requires revision, the VVB implement processes to issue a new statement including specification of the reasons for the revision. These can include repeating relevant steps of the V/V process.

The V/V bodies also communicate to other interested parties the fact that reliance of the original statement can now be compromised given the new facts or information.

### **8) Handling of appeals:**

The VVB have a documented process to receive, evaluate and make decisions on appeals (appeal committee).

The process for handling appeals includes at least the following:

- a) A description of the process for receiving, investigating, substantiating the appeal, and deciding what actions are to be taken in response;
- b) Tracking and recording the appeal, including the actions to resolve it;
- c) Ensure appropriate action is taken.

The VVB receiving the appeal and responsible for gathering all necessary information to determine whether the appeal is substantiated.

The VVB acknowledge receipt of the appeal, and provide the appellant with the outcome and, if applicable, progress reports.

Already the description of the process for handling appeals available to any interested party.

The VVB responsible for all decisions during the process for handling appeals.

The Investigation and decision on appeals not result in any discriminatory actions.

The decision on the appeal made by, or reviewed and approved by, individuals not involved in the decision which is the subject of the appeal in question.

## **9) Handling of complaints:**

The VVB and SO have a documented process to receive, evaluate and resolve complaints.

The process for handling complaints shall include at least the following:

- a) The description of the process for receiving, substantiating, investigating the complaint, and deciding what actions are to be taken in response;
- b) Tracking and recording the complaint, including the actions undertaken to resolve it;
- c) Ensuring appropriate action is taken.

The VVB and SO receiving the complaint and responsible for gathering all necessary information to determine whether the complaint is substantiated.

Whenever possible, the VVB and SO acknowledge receipt of the complaint, and provide the complainant with the outcome and, if applicable, progress reports.

The description of the process for handling complaints available to any interested party.

Upon receipt of a complaint, the body shall confirm whether the complaint relates to its VVB and SO activities and, if so, shall resolve the complaint.

Investigation and resolution of complaints result in any discriminatory actions. The resolution of complaints made by, or reviewed and approved by, individuals not involved in the complaint in question. Where resources do not permit this, any alternative approach compromise impartiality.

## **10) Records**

The VVB and SO maintain and manage records of its VVB and SO activities including:



- a) Information submitted during pre-engagement and scopes of VVB and SO;
- b) Justification for how V/V duration is determined;
- c) Any revisions to the V/V planning activities;
- d) Demonstration that the V/V activities have been carried out in accordance with the requirements of this document and the V/V programme including findings and information on material or non-material misstatements;
- e) Evaluation, selection and monitoring of performance of bodies providing outsourced activities;
- f) Evidence to support conclusions and the decisions;
- g) Validation/verification statements;
- h) Complaints and appeals, and any subsequent correction or corrective actions.

The VVB and SO maintain V/V records securely and confidentially, including during their transport, transmission, or transfer.

The VVB and SO retain V/V records in accordance with the programme, contractual, and other management system requirements.

ISO 15489-1 defines the concepts and principles from which approaches to the creation, capture and management of records are developed.

The verifier/validator maintain the following records according to ISO 14064-3,5.4.4:

- a) Engagement terms;
- b) Verification/Validation plan;
- c) Evidence-gathering plan;
- d) Who performed the evidence-gathering activities and when they were performed?
- e) Collected evidence;
- f) Requests for clarification, material misstatements and nonconformities arising from the V/V and the conclusions reached;

- g) Communication with the responsible party on material misstatements;
- h) The conclusions reached and opinions by the verifier/validator;
- i) The name of the independent reviewer, the date of review and comments of the reviewer.

- The analysis of the appropriateness of the described methods to be used for determining fulfillment of the requirements; independent reviewer review all the Process for validation/verification , Data Analysis and Verification of Calculations

#### 1. Meets International Standards

The scheme directly references and integrates requirements from:

- ISO/IEC 17029 (V/V body requirements)
- ISO 14064-1/2/3, ISO 14065, and ISO 14066 (GHG-specific requirements)
- IAF MD-6, MD-14, MD-25 (multilateral recognition and program-level guidance)

#### 2. Ensures Competency and Impartiality

- Clearly defined competency criteria, ongoing training, and performance evaluations.
- Legally binding agreements to prevent conflicts of interest, and thorough independent review and decision-making stages.
- Use of authorization matrix, contracts, and documented training records to support oversight

#### 3. Covers the Intended Sectors Adequately

The scheme targets high-impact sectors where V/V activities are essential, fulfilling climate reporting and assurance goals.

#### 4. Implements a Sound Process Framework

Structured 9-step process:

Pre-engagement, engagement, planning, execution, review, decision, post-issue updates, appeals, and complaints.

Considers materiality, level of assurance, risk-based sampling, and misstatement detection.

Maintains clear client communication and decision traceability.

#### 5. Provides Effective Oversight and Risk Management

Annual evaluations, on-the-job monitoring, and performance reviews ensure dynamic oversight.

Complaints and appeals processes are independent and non-discriminatory.

Performance of outsourced activities is monitored.

#### 6. Demonstrates Readiness for Accreditation and Continuous Improvement

Committed to EGAC as the National Accreditation Body (NAB).

Scheme is owned and exclusively operated by FIRSTPLUS, which supports scheme integrity and governance clarity.

- First Plus as VVB and SO has stated that it is committed to informing EGAC of any changes to the scheme through a comprehensive communication process
- First Plus acknowledges that it owns the program and that its use is restricted to it only
- First Plus, as the Scheme Owner (SO), undertakes to use the National Accreditation Body (NAB), EGAC, as unique contact point for the evaluation of the First Plus scheme
- FIRSTPLUS as scheme owner and CAB only use the scheme.
- First Plus requires that CAB be accredited in accordance with the system's requirements for ISO/IEC 17029 and EA MLA Level 3. In addition to accreditation
- all measurement values expressed in SI units
- FIRSTPLUS as VVB is mandated to collaborate with The Egyptian Accreditation Body (EGAC)

- The programme complies with the specifications given in:

ISO/IEC 17029: General requirements for bodies performing validation and

Verification, ensuring impartiality and competence in Validation/Verification activities.

- ✦ ISO 14064-1(Verification): Greenhouse gases - Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals.
- ✦ GHG Emission Inventories: Corporate-level GHG inventories must comply with the methodologies set out in ISO 14064-1. This includes complete data collection for all relevant GHG emissions, transparent reporting, and adherence to quality standards.
- ✦ GHG Emission Reduction Projects: Projects must demonstrate additionally, follow a baseline scenario, and use sector-specific quantification methods to meet methodologies as outlined in ISO 14064-2. eds.
- ✦ Product Carbon Footprints: Products are assessed based on their lifecycle carbon footprint using ISO 14067. This covers all stages from raw material extraction to disposal (ISO 14040 and ISO 14044 LCA).
- ✦ Competence of Personnel: Personnel involved in the validation and verification process, including validators, verifiers, and auditors, must meet

- **Conformity Assessment Objects Criteria:**

the competence standards as outlined in First Plus VVB.

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## Forms

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## Reference

- ISO/IEC 17029:2019 Conformity assessment - Requirements for Validation and verification bodies.
- IAF-MD-22 EA Procedure and Criteria for the evaluation of conformity assessment schemes by EA accreditation body members.
- IAF-MD-25-Criteria -For Evaluation of Conformity Assessment Schemes.