# MARINE CONSERVATION CREDITS

MCC-400 — VVB Accreditation and Performance Standard

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Programme Standard – Normative
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### Document control

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## HOW TO READ THIS TEXT

Sections 1 to 17 and Articles 1 to 92 reproduce MCC-400 v1.0 unchanged. Section 18 and Articles 93 to 121 were added by Addendum 1 and are marked in the left margin. Section 18 is **not yet in force**; it takes effect on 17 September 2026. Articles with a decimal suffix (95.1, 99.1, 103.1) were inserted by the Governing Board when it adopted the Addendum and are operative provisions, not notes. Appendix A records the amendment history and the modifications the Board made to the draft.

**Two provisions of Section 18 restrict what may be claimed or relied upon, and are the first things an external reviewer should read: Article 95.1** (no requirement, timeline, sampling reduction or fee expectation may rest on an AI Analysis Layer component recorded as not operational — the Continuous Monitoring Engine is so recorded) **and Article 99.1** (the minimum sampling threshold for HIGH-confidence AI findings is thirty per cent, not ten, until calibration evidence is published under Article 97).

## 1. Purpose and Scope

**Article 1.** This Standard establishes the requirements for accreditation, ongoing oversight, and performance management of Validation and Verification Bodies (VVBs) operating under the Marine Conservation Credits Programme.

**Article 2.** All entities performing validation or verification services for MCC projects must hold current accreditation under this Standard. No validation or verification report shall be accepted by the MCC Programme unless issued by an accredited VVB.

**Article 3.** This Standard applies to: (a) entities seeking initial VVB accreditation, (b) accredited VVBs performing validation and verification engagements, (c) individual auditors deployed by accredited VVBs, and (d) the MCC Programme Administrator responsible for VVB oversight.

**Article 4.** This Standard shall be read in conjunction with MCC-100 (Programme Standard), MCC-200 (Methodology Framework), MCC-700 (Governance and Appeals), and the MCC Environmental and Social Safeguards Policy.

## 2. Definitions

**Article 5.** Validation and Verification Body (VVB) means an independent third-party organisation accredited under this Standard to perform validation and verification services for MCC projects.

**Article 6.** Validation means the systematic, independent, and documented process for evaluation of a project design document (PDD) against the requirements of the applicable MCC methodology, MCC-100, and this Standard.

**Article 7.** Verification means the systematic, independent, and documented process for evaluation of a monitoring report against the requirements of the applicable MCC methodology, including quantification of emission reductions or removals.

**Article 8.** Lead Auditor means a VVB auditor who has demonstrated competence to lead validation or verification engagements under MCC methodologies and who has been individually approved by the MCC Programme.

**Article 9.** Technical Expert means a subject-matter specialist in marine conservation, blue carbon science, or related disciplines who supports the VVB audit team but need not hold auditor qualifications.

**Article 10.** Accreditation Cycle means the period for which a VVB accreditation is valid, which shall be 5 years from the date of initial accreditation or renewal.

**Article 11.** Witness Audit means an observation of a VVB audit engagement by an MCC-appointed assessor to evaluate the VVB's competence and compliance with this Standard.

**Article 12.** Peer Review means the independent review of a VVB's validation or verification report by a qualified reviewer who was not involved in the original engagement.

## 3. Eligibility Requirements

**Article 13.** To be eligible for MCC VVB accreditation, an applicant organisation must: (a) be a legal entity in good standing in its jurisdiction of incorporation, (b) hold accreditation from a recognised national or international accreditation body for greenhouse gas validation and verification services under ISO 14065 or equivalent, and (c) demonstrate relevant experience in marine, coastal, or blue carbon project assessment.

**Article 14.** Applicant organisations that do not hold ISO 14065 accreditation but hold equivalent accreditation under another ICROA-endorsed or ICVCM-approved crediting programme may apply for provisional accreditation, subject to additional oversight requirements specified in Section 6.

**Article 15.** Applicant organisations must demonstrate financial independence from project developers and credit buyers. No entity that has a financial interest in the outcome of a validation or verification engagement shall be eligible for accreditation.

**Article 16.** The applicant must maintain professional indemnity insurance with coverage of at least USD 2 million per occurrence and USD 5 million in aggregate, or equivalent coverage acceptable to the Programme Administrator.

# 4. Accreditation Application Process

## 4.1 Application Submission

**Article 17.** Applications for VVB accreditation shall be submitted to the Programme Administrator through the MCC Registry platform using the prescribed VVB Accreditation Application Form.

**Article 18.** The application shall include: (a) legal entity documentation and registration certificates, (b) evidence of ISO 14065 accreditation or equivalent, (c) CVs of proposed Lead Auditors and Technical Experts, (d) quality management system documentation, (e) list of relevant validation and verification engagements completed in the preceding 5 years, (f) evidence of professional indemnity insurance, (g) conflict of interest policy and procedures, and (h) references from at least two crediting programme operators.

**Article 19.** The Programme Administrator shall acknowledge receipt of a complete application within 5 business days and shall assign an accreditation assessor within 10 business days.

## 4.2 Desk Review

**Article 20.** The accreditation assessor shall conduct a desk review of the application materials to verify completeness, confirm eligibility, and identify any areas requiring clarification or additional evidence.

**Article 21.** The desk review shall be completed within 30 business days of assessor assignment. The assessor may request additional information from the applicant, with a response deadline of 15 business days per request.

**Article 22.** The assessor shall prepare a Desk Review Report documenting findings, identifying any non-conformities or observations, and recommending whether to proceed to the competence assessment stage.

## 4.3 Competence Assessment

**Article 23.** Following a satisfactory desk review, each proposed Lead

Auditor shall undergo a competence assessment comprising: (a) a technical knowledge examination covering MCC-100, MCC-200, the relevant MCC methodologies, and this Standard, (b) a case study assessment demonstrating the ability to identify non-conformities and quantification errors in simulated MCC project documentation, and (c) an interview with the accreditation assessor.

**Article 24.** Lead Auditors must achieve a minimum score of 70% on the technical examination and demonstrate satisfactory performance on the case study to proceed. Auditors who do not meet the threshold may retake the assessment after a 90-day waiting period.

**Article 25.** Technical Experts are not required to complete the full competence assessment but must provide evidence of relevant qualifications and at least 5 years of professional experience in their specialist domain.

### 4.4 Witness Audit

**Article 26.** New VVBs shall complete at least one witnessed validation or verification engagement before full accreditation is granted. The witness audit shall be conducted by an MCC-appointed assessor who observes the VVB's performance during an actual or simulated MCC engagement.

**Article 27.** The witness audit assessor shall evaluate: (a) the VVB's application of MCC methodology requirements, (b) evidence gathering and sampling techniques, (c) site visit procedures (where applicable), (d) findings identification and communication, (e) quantification review, and (f) report quality and completeness.

**Article 28.** The assessor shall prepare a Witness Audit Report with a recommendation for accreditation, conditional accreditation with corrective actions, or denial of accreditation.

### 4.5 Accreditation Decision

**Article 29.** The Programme Administrator shall make the accreditation decision based on the Desk Review Report, competence assessment results, and Witness Audit Report. The decision shall be one of: (a) Full Accreditation, (b) Provisional Accreditation with conditions, or (c) Denial with reasons.

**Article 30.** The accreditation decision shall be communicated to the applicant within 10 business days of completion of all assessment stages. Denied applicants may appeal under the procedures of MCC-700.

**Article 31.** Full Accreditation shall be valid for a period of 5 years from the date of the accreditation decision, subject to ongoing compliance with this Standard and satisfactory performance.

## 5. Scope of Accreditation

**Article 32.** VVB accreditation shall specify the scope of services the VVB is authorised to perform, defined by: (a) service type (validation, verification, or both), and (b) methodology family (F01 through F05).

| Methodology | Description | Specialist Competence Required |
|---|---|---|
| MCC-F01 | Mangrove and tidal wetland restoration | Blue carbon science, coastal ecology, remote sensing |
| MCC-F02 | Seagrass meadow conservation and restoration | Seagrass ecology, marine sediment carbon |
| MCC-F03 | Marine protected area effectiveness | Marine ecology, fisheries science, MPA governance |
| MCC-F04 | Coral reef conservation and restoration | Coral biology, reef ecology, water quality monitoring |
| MCC-F05 | Kelp forest and macroalgae enhancement | Macroalgae biology, ocean biogeochemistry |

**Article 33.** VVBs may apply to extend their scope of accreditation to additional methodology families by demonstrating the required specialist competence for each additional family.

**Article 34.** The Programme Administrator shall maintain a public register of accredited VVBs showing their current scope, accreditation status, and accreditation expiry date on the MCC Registry.

## 6. Provisional Accreditation

**Article 35.** Provisional Accreditation may be granted where a VVB meets all eligibility requirements but has not yet completed a witness audit, or where the accreditation assessment identifies minor non-conformities that can be resolved within a defined timeframe.

**Article 36.** Provisionally accredited VVBs shall be subject to enhanced oversight including: (a) all validation and verification reports reviewed by an MCC-appointed peer reviewer before acceptance, (b) a maximum of 3 engagements per year, and (c) a mandatory witness audit within 12 months.

**Article 37.** Provisional Accreditation shall be valid for a maximum of 18 months. If the VVB has not achieved Full Accreditation within this period, the provisional accreditation shall lapse and the VVB must reapply.

**Article 38.** The Programme Administrator may convert Provisional Accreditation to Full Accreditation at any time upon satisfactory completion of all outstanding conditions.

## 7. Auditor Competence Requirements

### 7.1 Lead Auditor Qualifications

**Article 39.** Lead Auditors conducting MCC validation or verification engagements shall hold, at minimum: (a) a degree in environmental science, marine science, ecology, engineering, or a related discipline, (b) ISO 14064-3 lead auditor certification or equivalent, (c) at least 3 years of experience in greenhouse gas validation or verification, and (d) demonstrated knowledge of the MCC methodology family for which they are approved.

**Article 40.** Lead Auditors shall be individually approved by the MCC Programme through the competence assessment process described in Section 4.3. Approval shall be methodology-family-specific.

**Article 41.** Each VVB shall ensure that Lead Auditors undertake a minimum of 20 hours per year of continuing professional development relevant to their MCC methodology scope.

### 7.2 Audit Team Composition

**Article 42.** Each validation or verification engagement shall be led by an approved Lead Auditor and shall include at least one Technical Expert with specialist knowledge relevant to the project methodology.

**Article 43.** For Category A (high-risk) projects under the MCC Environmental and Social Safeguards Policy, the audit team must include a safeguards specialist with experience in environmental and social impact assessment.

**Article 44.** No individual auditor shall conduct more than 3 consecutive verification engagements for the same project. The VVB shall implement auditor rotation to maintain independence and objectivity.

## 8. Conflict of Interest Management

**Article 45.** VVBs shall maintain and implement a documented conflict of interest (COI) policy that is at least as stringent as the requirements of this Section.

**Article 46.** A VVB shall not accept an engagement where: (a) the VVB or any member of the audit team has a financial interest in the project or the project developer, (b) the VVB has provided consultancy services to the project developer within the preceding 3 years, (c) a member of the audit team has a personal relationship with key personnel of the project developer, or (d) the VVB has performed both validation and the first verification for the same project.

**Article 47.** Before accepting each engagement, the VVB shall conduct a COI screening and submit a signed COI declaration to the Programme Administrator through the MCC Registry. Engagements shall not commence until the COI declaration has been reviewed and accepted.

**Article 48.** The Programme Administrator may direct a VVB to decline or terminate an engagement where a conflict of interest is identified, even if the VVB's own COI screening did not flag the issue.

## 9. Validation and Verification Engagement Procedures

### 9.1 Engagement Initiation

**Article 49.** VVB engagements shall be coordinated through the MCC Registry platform. The VVB shall be assigned to a project through the platform's VV Coordination workflow, which records the assignment, tracks progress, and manages the exchange of documents and findings.

**Article 50.** Upon assignment, the VVB shall prepare an engagement plan specifying: (a) the scope of the engagement, (b) the audit team composition, (c) the estimated timeline, (d) the sampling approach, and (e) any site visit requirements. The engagement plan shall be submitted to the Programme Administrator within 10 business days of assignment.

### 9.2 Document Review

**Article 51.** The VVB shall conduct a thorough review of all project documentation including: (a) the Project Design Document (PDD) or Monitoring Report, (b) supporting evidence and data, (c) safeguards assessment and ESMP (where applicable), (d) stakeholder consultation records, and (e) any previous validation or verification reports.

**Article 52.** The VVB shall assess the documentation against the requirements of the applicable MCC methodology, MCC-100, the MCC Environmental and Social Safeguards Policy, and the MCC Sustainable Development Contribution Framework.

### 9.3 Site Visit

**Article 53.** A physical site visit shall be required for: (a) all initial validations, (b) the first verification of each crediting period, and (c) any verification where the Programme Administrator directs a site visit based on risk assessment.

**Article 54.** During the site visit, the VVB shall: (a) verify the physical existence and condition of the project, (b) confirm the accuracy of monitoring data through independent measurement or observation, (c) interview project staff and local stakeholders, and (d) assess safeguards implementation and any grievances.

**Article 55.** Where physical site visits are impractical due to site accessibility constraints, the VVB may request approval from the Programme Administrator to substitute a remote assessment using satellite imagery, drone surveys, and video conferencing, subject to enhanced documentation requirements.

### 9.4 Findings and Corrective Actions

**Article 56.** The VVB shall classify audit findings using the following severity levels: (a) Non-Conformity Major — a material failure to meet a requirement that could affect the integrity of the credits, (b) Non-Conformity Minor — a non-material failure that does not affect credit integrity but requires correction, (c) Observation — an area for improvement that does not constitute a non-conformity, and (d) Forward Action — a requirement to be addressed in a future monitoring period.

**Article 57.** All findings shall be communicated to the project developer through the MCC Registry platform. The project developer shall have 30 days to respond to findings with evidence of corrective action.

**Article 58.** Major non-conformities must be resolved before a positive validation or verification opinion can be issued. Minor non-conformities must be resolved before the next verification engagement. Observations and forward actions shall be tracked and reviewed at the next engagement.

### 9.5 Quantification Review

**Article 59.** For verification engagements, the VVB shall independently review and confirm the quantification of emission reductions or removals, including: (a) accuracy of baseline calculations, (b) accuracy of monitoring data, (c) correct application of methodology calculation procedures, (d) appropriate treatment of uncertainty and conservatism, and (e) correct application of leakage and permanence discounts.

**Article 60.** The VVB shall document any adjustments to the project developer's quantification and provide a final quantified volume that forms the basis for credit issuance.

### 9.6 Peer Review

**Article 61.** All validation and verification reports shall undergo internal peer review by a qualified reviewer within the VVB who was not a member of the engagement audit team.

**Article 62.** The peer reviewer shall evaluate: (a) the completeness and accuracy of the report, (b) the adequacy of evidence supporting conclusions, (c) the correctness of quantification, and (d) compliance with MCC requirements and this Standard.

## 10. Validation and Verification Reports

**Article 63.** Validation reports shall include, at minimum: (a) the project name, code, and developer, (b) the applicable MCC methodology, (c) a summary of the audit scope and approach, (d) the audit team composition, (e) findings and their resolution, (f) the validation opinion (positive, negative, or positive with conditions), (g) the estimated emission reductions or removals, (h) safeguards assessment conclusions, and (i) the peer review statement.

**Article 64.** Verification reports shall include all elements listed above for validation reports, plus: (a) the monitoring period covered, (b) the verified quantification of emission reductions or removals, (c) any adjustments to the project developer's quantification with reasons, (d) the recommended issuance volume, and (e) the SD contribution assessment.

**Article 65.** All reports shall be uploaded to the MCC Registry platform as part of the workflow. Reports become public documents upon completion of the relevant workflow and are accessible through the Public Ledger.

# 11. Performance Monitoring and Evaluation

## 11.1 Performance Indicators

**Article 66.** The Programme Administrator shall monitor VVB performance using the following key indicators: (a) timeliness of engagement completion against the engagement plan, (b) quality of reports as assessed by post-engagement review, (c) accuracy of quantification as compared with independent spot checks, (d) resolution of findings within prescribed timeframes, and (e) compliance with COI and procedural requirements.

| Performance Area | Indicator | Threshold |
|---|---|---|
| Timeliness | Engagements completed within plan timeline | ≥80% |
| Report Quality | Reports accepted without major revision | ≥90% |
| Quantification | Verified volumes within 5% of spot check | ≥95% |
| Findings Management | Findings resolved within 30 days | ≥85% |
| COI Compliance | COI declarations submitted pre-engagement | 100% |
| CPD Compliance | Auditors meeting 20hr/year CPD requirement | 100% |

## 11.2 Annual Performance Review

**Article 67.** The Programme Administrator shall conduct an annual performance review of each accredited VVB, considering the performance indicators and any complaints, concerns, or adverse events during the review period.

**Article 68.** The review shall result in one of three outcomes: (a) Satisfactory — no action required, (b) Improvement Required — the VVB must submit a corrective action plan within 30 days, or (c) Unsatisfactory — referral to the accreditation review process under Section 12.

**Article 69.** Performance review results shall be communicated to the VVB within 15 business days of the review and shall be recorded on the MCC Registry.

### 11.3 Spot Checks

**Article 70.** The Programme Administrator may conduct unannounced spot checks on VVB engagements, including: (a) re-review of completed reports, (b) independent recalculation of quantification, (c) follow-up interviews with project developers, and (d) review of the VVB's internal working papers for a specific engagement.

**Article 71.** VVBs shall maintain complete working papers for each engagement for a minimum of 7 years and shall make them available to the Programme Administrator upon request within 5 business days.

## 12. Suspension and Withdrawal of Accreditation

**Article 72.** The Programme Administrator may suspend VVB accreditation where: (a) an annual performance review results in an Unsatisfactory rating, (b) the VVB fails to address corrective actions within the prescribed timeframe, (c) a material conflict of interest is discovered that was not declared, (d) the VVB's ISO 14065 accreditation or equivalent is suspended or withdrawn, or (e) the VVB engages in conduct that brings the MCC Programme into disrepute.

**Article 73.** Suspension shall take immediate effect upon notification. During suspension, the VVB shall not accept new engagements but shall complete any engagements in progress, subject to enhanced Programme Administrator oversight.

**Article 74.** Suspension may be lifted when the VVB demonstrates that the grounds for suspension have been fully addressed, subject to Programme Administrator approval.

**Article 75.** Withdrawal of accreditation shall be a permanent removal from the MCC VVB register. Withdrawal may occur where: (a) suspension grounds are not remedied within 12 months, (b) the VVB requests voluntary withdrawal, (c) the VVB ceases to exist as a legal entity, or (d) the Governance Board directs withdrawal following an investigation.

**Article 76.** Decisions to suspend or withdraw accreditation may be appealed under the procedures of MCC-700.

## 13. Accreditation Renewal

**Article 77.** VVBs shall apply for accreditation renewal at least 6 months before the expiry of their current accreditation cycle. The renewal application shall include updated evidence of: (a) continued ISO 14065 accreditation, (b) updated Lead Auditor qualifications and CPD records, (c) professional indemnity insurance, and (d) a summary of engagements completed during the current cycle.

**Article 78.** The renewal assessment shall include a desk review of the application and performance records, and may include a witness audit if the Programme Administrator determines this is warranted based on performance history.

**Article 79.** Renewal decisions shall follow the same outcomes as initial accreditation: Full Accreditation, Provisional Accreditation, or Denial. The Programme Administrator shall communicate the decision at least 30 days before the current accreditation expires.

## 14. VVB Assignment and Rotation

**Article 80.** The assignment of VVBs to specific project engagements shall be managed through the MCC Registry platform's VV Coordination workflow.

**Article 81.** VVB assignment shall consider: (a) the VVB's scope of accreditation covering the relevant methodology family, (b) absence of conflicts of interest, (c) the VVB's current workload and capacity, (d) geographic proximity to the project (for engagements requiring site visits), and (e) the VVB's performance history.

**Article 82.** No VVB shall perform more than 3 consecutive verification engagements for the same project. After 3 consecutive engagements, the project developer must engage a different accredited VVB for at least the next 2 engagements before the original VVB may be re-engaged.

**Article 83.** The Programme Administrator may direct a change of VVB at any time where concerns about VVB performance or independence arise.

## 15. Accreditation Fees

**Article 84.** VVB accreditation fees shall be set by the Governance Board and published in the MCC Fee Schedule. Fees shall cover: (a) initial accreditation application and assessment, (b) annual accreditation maintenance, (c) accreditation renewal, (d) scope extension, and (e) witness audits.

**Article 85.** VVB engagement fees (the fees charged by the VVB to the project developer for validation or verification services) are a commercial matter between the VVB and the project developer, provided that such fees do not create a conflict of interest or compromise the VVB's independence.

**Article 86.** The Programme Administrator shall not set or cap VVB engagement fees but may investigate if fee arrangements appear to compromise VVB independence.

## 16. Transitional Provisions

**Article 87.** During the Pilot Phase (Months 1–6), the Programme Administrator may grant Expedited Provisional Accreditation to VVBs that hold accreditation under Gold Standard, Verra VCS, or Plan Vivo, with a reduced application process limited to: (a) evidence of existing accreditation, (b) proposed audit team CVs, (c) COI declaration, and (d) professional indemnity insurance.

**Article 88.** VVBs granted Expedited Provisional Accreditation shall complete the full accreditation process, including competence assessment and witness audit, within 18 months of the expedited grant date.

**Article 89.** During the Alpha Phase (Months 7–12), the Programme Administrator shall establish a VVB Advisory Panel comprising representatives of accredited VVBs to provide input on the practical application and improvement of this Standard.

## 17. Amendment and Review

**Article 90.** This Standard shall be reviewed at least every 2 years by the

Programme Administrator, with input from accredited VVBs and the VVB Advisory Panel, and recommendations for amendment submitted to the Governance Board.

**Article 91.** Amendments shall be approved by the Governance Board in accordance with MCC-700. Material amendments shall be subject to a 30-day stakeholder consultation period.

**Article 92.** The effective date of any amendment shall be no earlier than 90 days after Governance Board approval, to allow VVBs adequate time to adjust their procedures.

## 18. AI-Augmented Validation and Verification

### 18.1 Purpose

**Article 93.** This Section establishes the requirements for VVB use of the MCC AI Analysis Layer in validation and verification engagements. It defines the relationship between AI-generated outputs and human auditor judgement, sets minimum sampling and documentation expectations, and provides the basis for differentiated engagement scope where AI confidence permits.

**Article 94.** Nothing in this Section reduces the VVB's ultimate responsibility under Sections 9 and 10 for the validation or verification opinion. AI outputs are inputs to the VVB's professional judgement, not substitutes for it. This Section is read in conjunction with MCC-850 (AI Governance Standard).

### 18.2 The AI Analysis Layer

**Article 95.** The MCC Programme provides accredited VVBs access to the AI Analysis Layer through the M08 VVB Portal. The Layer comprises: (a) the Completeness Engine, which scores PDD and Monitoring Report submissions against methodology requirements; (b) the Cross-Reference Engine, which compares structured form fields against uploaded documents and flags inconsistencies; (c) the Risk Flag Engine, which identifies anomalies in baseline data, additionality claims, and quantification; (d) the Continuous Monitoring Engine, which **where recorded as operational under Article 95.1** provides remote-sensing-derived habitat metrics for project areas; and (e) per-section confidence scores indicating the reliability of each AI finding.

**Article 95.1.** The Programme Administrator shall publish, and keep current, the operational status of each component of the AI Analysis Layer listed in Article 95, stating for each component the date of the most recent output on record and the period for which continuous coverage is available. **No requirement, timeline, sampling reduction or fee expectation under this Section shall rest on a component recorded as not operational.** Where a component ceases to produce output for more than fourteen consecutive days, the Programme Administrator shall record it as not operational, notify accredited VVBs through the M08 VVB Portal, and treat the interruption as an incident under MCC-850 Article 35.

> *As at the entry-into-force date, the Continuous Monitoring Engine is recorded as **not operational**. Its most recent output is dated 1 May 2026. Article 109 is accordingly unavailable until that status changes.*

**Article 96.** The AI Analysis Layer is governed by MCC-850. The VVB may rely on the Layer's outputs as a programme-provided input. The VVB shall not be considered to have validated the Layer itself; programme-level assurance of the Layer is the responsibility of the Programme Administrator.

**Article 97.** Confidence levels generated by the Layer shall be classified as HIGH (≥0.85), MEDIUM (0.60–0.84), LOW (0.40–0.59), or VERY_LOW (<0.40) in accordance with MCC-850 Article 15 (Confidence Scoring Model). The Programme Administrator shall publish, and update at least annually, the calibration evidence underlying these classifications. The first such publication shall follow the first calibration review completed under MCC-850 Article 32.

### 18.3 VVB Use of AI Outputs

**Article 98.** Each engagement shall begin with the audit team's review of the AI Analysis Sidebar for the project. The engagement plan required under Article 50 shall document how AI outputs have informed: (a) sampling design; (b) document review focus; (c) site visit scope, where applicable; and (d) clarification requests to the project developer.

**Article 99.** Where AI confidence is HIGH for a given finding, the VVB may rely on the finding subject to risk-based sampling sufficient to confirm the AI conclusion. The minimum sampling threshold for HIGH-confidence findings shall not be less than ten per cent (10%) of the underlying evidence base for that finding.

**Article 99.1.** Article 99 is subject to the following transitional rule. Until the Programme Administrator has published calibration evidence under Article 97 following the first completed calibration review under MCC-850 Article 32, **the minimum sampling threshold for HIGH-confidence findings shall be thirty per cent (30%)**, being the threshold applicable to MEDIUM confidence under Article 100. The reduction to ten per cent takes effect on the date of that publication and not before. The Programme Administrator shall notify accredited VVBs of that date through the M08 VVB Portal.

**Article 100.** Where AI confidence is MEDIUM, the VVB shall conduct independent verification covering at least thirty per cent (30%) of the underlying evidence base.

**Article 101.** Where AI confidence is LOW, or where the AI Analysis Layer has flagged a risk that has not been resolved by the project developer, the VVB shall conduct full independent verification of the relevant area without reliance on AI outputs. The matter shall additionally be escalated under MCC-850 Article 23 (Escalation Rules by Confidence Tier).

**Article 102.** Where AI confidence is VERY_LOW, the engagement shall not proceed on the AI-augmented basis. The VVB shall (a) conduct full independent verification under the procedures of Section 9, (b) note the VERY_LOW confidence determination in the engagement report, and (c) refer the matter to the Programme Administrator for Board review under MCC-850 Article 23.

**Article 103.** For Category A (high-risk) projects under the MCC Environmental and Social Safeguards Policy, the VVB shall conduct independent verification regardless of AI confidence level, and the AI Analysis Layer shall be used only as a supporting input.

**Article 103.1.** Where an AI Review Record was produced in Degraded Mode within the meaning of MCC-850 Article 12.1, no reduction in sampling under Articles 99 to 100 is available in respect of that record, and the engagement shall proceed as though confidence were LOW.

### 18.4 Documentation of Deviations and Concurrences

**Article 104.** The VVB shall document in the validation or verification report each instance where its conclusion differs from an AI finding. Documentation shall include: (a) the AI finding and its confidence level;

(b) the VVB's contrary conclusion; (c) the evidence relied upon by the VVB; and (d) the implications, if any, for the validation or verification opinion.

**Article 105.** Where the VVB and the AI Analysis Layer reach the same conclusion, the VVB report shall reference the AI finding and confirm the basis for concurrence. Concurrence with an AI finding does not relieve the VVB of the obligation to perform the sampling required by Articles 99 to 103.

**Article 106.** Deviations and concurrences shall be reported through the M08 VVB Portal. They shall be public under the MCC Transparency Layer (M07), subject to the redaction of commercially sensitive information in accordance with MCC-100 Section 11, and subject further to the following. Publication under this Article shall not disclose (a) the recommendation field under MCC-850 Article 19, in any representation from which its value may be inferred; (b) the numeric confidence score, confidence being expressed categorically only; or (c) any individual AI Review Record in full. This Article does not derogate from MCC-850 Articles 27 and 29.

### 18.5 Engagement Scope and Timeline

**Article 107.** The Programme Administrator shall publish, and update at least annually, an indicative engagement scope matrix showing baseline sampling requirements, expected timelines, and indicative effort by methodology family (F01–F05) for AI-augmented engagements. The matrix shall state the sampling thresholds actually in force, including where Article 99.1 applies.

**Article 108.** Engagement timelines for AI-augmented validation shall not exceed sixty (60) business days from engagement initiation to draft report, except where: (a) site visits to remote project areas extend the schedule; (b) the AI Analysis Layer has flagged Category A safeguards risks; or (c) the project developer has not responded to clarification requests within prescribed timeframes.

**Article 109.** Subsequent verification engagements following the first verification, where prior monitoring data is available and the Continuous Monitoring Engine shows no material deviation from prior verified baselines, may be completed within thirty (30) business days. **This Article is available only where the Continuous Monitoring**

**Engine is recorded as operational under Article 95.1 and has provided continuous coverage for the whole of the monitoring period concerned.** Where it is not, Article 108 applies.

### 18.6 VVB Performance and AI Calibration

**Article 110.** VVB performance under this Section shall be measured by: (a) deviation rate from AI findings; (b) accuracy of the VVB's contrary findings, assessed through peer review under Section 9.6; (c) cycle time relative to published indicative timelines; and (d) public stakeholder feedback on report quality.

**Article 111.** Systematic patterns of unsupported deviation from AI findings, or systematic concurrence without independent verification, shall be grounds for performance review under Section 12 and may result in suspension or revocation of accreditation.

> *A high deviation rate is not of itself an adverse indicator. Article 110(a) is read with Article 112: findings that the Layer missed are evidence of VVB performance, not of VVB error, and are to be treated as calibration input.*

**Article 112.** The Programme Administrator shall use VVB engagement data to calibrate the AI Analysis Layer. VVB findings that consistently identify issues missed by the AI shall be considered under the recalibration triggers of MCC-850 Article 33 and incorporated into the Layer's training and rule sets in accordance with the model governance procedures of MCC-850 Article 10.

### 18.7 Fees and Engagement Economics

**Article 113.** The Programme Administrator shall publish an indicative fee range for AI-augmented engagements by methodology family. Fees materially outside the indicative range require justification documented in the engagement plan and shall be reviewed by the Programme Administrator.

**Article 114.** The indicative fee structure for AI-augmented engagements is intended to reflect the reduced primary measurement effort enabled by the AI Analysis Layer, while preserving sufficient VVB compensation for independent professional judgement, sampling, and reporting. **Any stated reduction in effort or fee shall be supported by the calibration evidence published under Article 97 and by the component operational status published under Article 95.1,**

**shall identify the components relied upon, and shall be restated whenever a component relied upon is recorded as not operational.** An indicative reduction that rests on a component recorded as not operational shall not be published or communicated to any accredited or candidate VVB.

**Article 115.** Project developers shall not be charged separately for AI Analysis Layer outputs; these are programme-provided inputs included in the registration and issuance fees set out in MCC-100.

### 18.8 Layer Familiarisation and Auditor Training

**Article 116.** Each accredited VVB shall ensure that all Lead Auditors deployed on MCC engagements complete the Layer Familiarisation Module published by the Programme Administrator within ninety (90) days of accreditation, or within ninety (90) days of the entry into force of this Section, whichever is later.

**Article 117.** The Layer Familiarisation Module shall cover: (a) the architecture and limitations of the AI Analysis Layer; (b) the meaning and statistical basis of confidence scores under MCC-850 Article 15; (c) the protocols for documenting deviations and concurrences; (d) the audit trail and transparency requirements of this Section; and (e) the operational status of each Layer component and the effect of Article 95.1.

**Article 118.** Time spent on the Layer Familiarisation Module shall count toward the continuing professional development requirement of Article 41.

### 18.9 Transition and Provisional Operation

**Article 119.** During the pilot phase ending on the date specified by the Programme Administrator, this Section shall operate on a provisional basis. The Programme Administrator may revise sampling thresholds, confidence definitions, and timelines based on pilot data, provided that no revision shall reduce a sampling threshold below the level then justified by the calibration evidence published under Article 97.

**Article 120.** Revisions to this Section during the pilot phase shall be published through the MCC Transparency Layer with at least thirty (30) days notice to accredited VVBs and shall be subject to ratification by the Governing Board at the conclusion of the pilot.

**Article 121.** VVBs accredited under Sections 1–13 of MCC-400 prior to the entry into force of this Section retain their accreditation. Their scope of accreditation shall be deemed to extend to AI-augmented engagements upon completion of the Layer Familiarisation Module by all deployed Lead Auditors.

### Schedule 1. Confidence-to-Sampling Matrix (informative)

The following matrix is provided for ease of reference. The binding requirements are set out in Articles 99 to 103.1. **The column "Min. sampling in force" states the threshold applicable while Article 99.1 operates; it is the operative figure until calibration evidence is published under Article 97.**

| AI Confidence | Min. sampling (art. 99–100) | Min. sampling in force (art. 99.1) | VVB action | Documentation |
|---|---|---|---|---|
| HIGH (≥0.85) | ≥ 10% | **≥ 30%** | Reliance permitted; risk-based sampling | Reference AI finding; confirm sampling |
| MEDIUM (0.60–0.84) | ≥ 30% | ≥ 30% | Independent verification of sample | Document sampling design and findings |
| LOW (0.40–0.59) | 100% | 100% | Full independent verification; escalate per MCC-850 art. 23 | Full audit trail; AI is supporting only |
| VERY_LOW (<0.40) | 100% | 100% | No AI-augmented engagement; refer for Board review | Full audit trail; VERY_LOW noted in report |
| Degraded Mode (any tier) | 100% | 100% | Treated as LOW; no sampling reduction (art. 103.1) | Full audit trail; Degraded Mode noted in report |
| Category A (any tier) | 100% | 100% | Full independent verification regardless of AI confidence | Full audit trail; AI is supporting only |

## APPENDIX A — VERSION CONTROL AND

# AMENDMENT HISTORY

## A.1 Amendment history

| Version | Date | Instrument | Status | Effect |
|---|---|---|---|---|
| 1.0 | March 2026 | MCC-400 VVB Accreditation and Performance Standard v1.0 | In force since 1 April 2026 | Base text: Sections 1–17, Articles 1–92. |
| 1.1 | 17 August 2026 | Addendum 1 — AI-Augmented Validation and Verification, v1.0 (drafted 29 April 2026 as v0.2) | Adopted as amended, D-2026-08-11 (MCC-BDR-2026-002); **in force 17 September 2026** | Added Section 18 (Articles 93–121) and Schedule 1. No amendment to Sections 1–17. |

## A.2 Modifications made by the Board on adoption

The Board did not adopt draft v0.2 as presented. Five modifications were adopted with it. They are recorded here in full because a reader comparing this text with the circulated draft will otherwise find unexplained differences.

**(a) Renumbering.** The draft introduced the material as "Section 14" with articles numbered from 75, on the stated assumption that Article 74 was the last article of MCC-400 v1.0. MCC-400 v1.0 in fact runs to Section 17 and Article 92, and its Section 14 is *VVB Assignment and Rotation*. Adoption as drafted would have created two Section 14s and duplicated eighteen article numbers already in force. The material was adopted as **Section 18, Articles 93 to 121**. Draft Article 75 became Article 93 and each subsequent article shifted by eighteen; draft sub-sections 14.1 to 14.9 became 18.1 to 18.9.

**(b) Continuous Monitoring Engine.** Draft Article 77(d) described a Continuous Monitoring Engine supplying remote-sensing habitat metrics, and draft Article 91 allowed subsequent verification within thirty business days where that engine showed no material deviation from prior verified baselines. The Board recorded as a finding of fact, verified against the production registry on 17 August 2026, that the most recent monitoring snapshot is dated **1 May 2026**, that the record holds

44 snapshots across 17 projects and none thereafter, and that **no monitoring anomaly has ever been recorded**. The engine is not operating. Article 95(d) was accordingly adopted in qualified terms; **Article 95.1** was inserted, requiring publication of component operational status and providing that no requirement, timeline, sampling reduction or fee expectation may rest on a component recorded as not operational; and Article 109 was conditioned on the engine being recorded as operational with continuous coverage for the monitoring period concerned.

**(c) Sampling floor pending calibration evidence.** Draft Article 81 permitted a VVB to rely on a HIGH-confidence AI finding with sampling as low as ten per cent of the underlying evidence base. The Board recorded that the registry holds fifteen AI review records in total, of which four carry a HIGH confidence tier, and that no calibration review under MCC-850 Article 32 has been completed; there is no evidence base from which a ten per cent floor can presently be justified. **Article 99.1** was inserted, setting the HIGH-confidence floor at thirty per cent until calibration evidence is published under Article 97. The reduction to ten per cent takes effect on that publication and not before.

**(d) Public disclosure.** Draft Article 88 made deviations and concurrences public through the Transparency Layer without qualification, which would have defeated MCC-850 Article 27 (which withholds the AI recommendation field and the numeric confidence score from applicants) and MCC-850 Article 29 (which withholds individual AI Review Records from the public). Article 106 was adopted with an express carve-out for those items.

**(e) Cross-references.** Draft Article 76 referred to the VVB's responsibility "under Sections 9 and 11"; responsibility for the validation or verification opinion arises under Section 10, Section 11 being performance monitoring and evaluation. Adopted as "Sections 9 and 10" (Article 94). Draft Article 92(b) referred to peer review "under Section 11"; peer review is governed by Section 9.6. Adopted as "Section 9.6" (Article 110(b)).

The Board further inserted **Article 103.1**, providing that no sampling reduction is available in respect of an AI Review Record produced in Degraded Mode within the meaning of MCC-850 Article 12.1. The draft did not address Degraded Mode, which was created by MCC-850

Amendment 2 (D-2026-08-02) at the same meeting.

### A.3 Superseded draft

Draft v0.2 of 29 April 2026 is superseded in its entirety and is retained in the programme archive. No provision of it took effect at any time; it was never in force.

### A.4 Disapplication of Article 92 for Addendum 1

Article 92 provides that the effective date of an amendment shall be no earlier than 90 days after Governance Board approval, to allow VVBs adequate time to prepare. The Board expressly disapplied that minimum for Addendum 1, recording that no VVB is presently accredited under this Standard and so no accredited body is prejudiced by the shorter period, and that Article 116 independently affords every Lead Auditor 90 days from entry into force to complete the Layer Familiarisation Module. Where a VVB is accredited before 17 September 2026, the Programme Administrator shall obtain that body's written acceptance of the shorter period, failing which entry into force is postponed for that body to the ninetieth day after adoption.

### A.5 Related instruments

Section 18 is to be read with MCC-850 (AI Governance Standard) v1.1, and in particular with Article 28 (Structured AI Visibility to VVBs) as substituted by MCC-850 Amendment 1 (decision D-2026-08-10), which enters into force on the same date, 17 September 2026. Until that date MCC-850 Article 28 as it stood in v1.0 governs, under which a VVB has no visibility to AI analysis before conducting validation or verification, and no AI Analysis Sidebar may be opened to a VVB user.

### A.6 Note on the basis for this Appendix

MCC-400 contains no express document-control or version-history Article. This Appendix is maintained on the basis of MCC-100 clause 0040 (publication of decisions), MCC-100 clause 0256 (publicly accessible archive of programme documentation) and Article 91 of this Standard. It is recommended that a future amendment insert an express document-control and version-history Article into Section 17.