



**Gold Standard**<sup>®</sup>  
for the Global Goals

**Public Consultation - Draft**

## **SITE VISIT AND REMOTE AUDIT REQUIREMENTS AND PROCEDURES**

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## **BACKGROUND**

With the advent of significant technological advances, Information and Communication Technology (ICT) is becoming more sophisticated. It offers an opportunity to optimise audit/assessment effectiveness and efficiency and to support and maintain the integrity of the audit/assessment. Gold Standard believes that based on its recent experience during COVID-19 period, remote audit techniques offer an alternative means to physical visit and demonstration of evidence. Conformity or traceability can be confirmed via electronic means to facilitate remote audits/assessments.

The remote audit techniques involve the integration of suitable technology such as smartphones, handheld devices, laptop - desktop computers, drones, video cameras, wearable technologies and others for gathering, storing retrieving, processing, analysing and transmitting information for auditing/assessments both locally and remotely.

The means to remote audit provides Validation/Verification Bodies (VVB) an alternative pathway to facilitate the same level of assessments and offers an opportunity to witness and assess more locations and increase capability with a similar amount of resources used for on-site assessments, thereby possibly improving the reliability and effectiveness of the assurance process.

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Therefore, the Gold Standard will progress towards mainstreaming remote assessments and audit techniques as credible alternatives to complement physical site visits. Mainstreaming of remote audit and audit techniques are expected to provide the following benefits to project developers and VVBs (as applicable):

- a. Reduce travel time and travel costs
- b. Allow auditors to focus on the quality of the audit by reducing the logistical burden of site-visits
- c. Identify high-risk areas and aspects of the project with more frequent audits

It should be noted that remote audit approaches do not mean reduced audit requirements or audit quality or increased audit cost. On the contrary – the objective is to make the audit process more effective and efficient while ensuring and enhancing the integrity of the audit process and the VVB opinion. In addition, remote audit techniques can be used as complementary means to existing site visit obligations to offer flexibility to projects without infringing on existing Gold Standard for the Global Goals (GS4GG) rules and requirements.

It is important to consider the interplay and dependencies between physical site visits and remote audits in developing the new requirements and procedures. E.g., ensuring that timelines between remote and follow-up audits and the scope of criteria covered at the different audit types are clear. To that end, Gold Standard intends to maintain minimum physical site visit requirements for validation and verifications events, while allowing remote audits on other occasions.

Consequently, this document is prepared to guide VVBs on:

- The audit events within the project cycle where, as part of the audit process, a physical site visit is required and where remote audits can potentially be carried out
- Requirements for remote audits
- Procedures and guidelines on remote audits
- Checklist for reporting on remote audit techniques used in all audits

## PUBLIC CONSULTATION:

Stakeholder feedback is welcome from 02 August 2021 till 01 September 2021.

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## 1 | SCOPE AND APPLICABILITY

### 1.1 | Scope

1.1.1 | This document applies to planning and carrying out validation/verification audits as required under GS4GG, informing VVB consideration of the application of remote audit/assessment approaches.

### 1.2 | Applicability

1.2.1 | The requirements contained in this document apply to audits/assessments conducted for standalone project activities, including standalone microscale projects, seeking design certification, performance certification, or design certification renewal.

1.2.2 | The remote assessment requirements/approach outlined in this document do not apply to:

- a. Land Use & Forest Projects
- b. Programs of Activities (PoAs), including microscale PoAs

*Note – The remote audit/assessment requirements will be designed and developed for LUF and PoAs separately, considering the unique nature of such projects and certification pathways*

## 2 | DEFINITIONS

**Audit instances/events:** Audit instances/events refers to validation and verification events that a VVB is engaged for.

**Remote audit/assessment:** Remote audit refers to the use of Information and Communication Technology to gather information, interview an auditee, etc., when “face-to-face” methods are not possible or desired. (ISO 19011)

For this document, the remote audit/assessment refers to validation and verification by VVB from a location other than being physically present at the project site. The remote assessment may involve use of Information and Communication Technologies for auditing/assessment purposes. The remote assessment may also involve a hybrid approach involving on-site measures to verify compliance with the requirements. In such cases, the VVB may appoint an individual expert or audit team member to help lead auditors to verify practices on the ground by facilitating data/information collection, transfer, and verification using technology/electronic and other means, e.g. interviews, videos, photos, surveys, etc.

**Remote audit techniques:** Auditing techniques applied to validate/verify aspects of a project without the validator/verifier being physically present at the project site. These include phone calls, video calls, video recordings, geolocation data and geoinformation systems, etc. They may be used in remote audits as well as in audits involving a physical site visit.

**Information and Communication Technology (ICT):** also referred to as “technology” in this document. Technologies – including, but not limited to, software and hardware such as smartphones, handheld devices, laptop computers, desktop computers, drones, video cameras, wearable technology, artificial intelligence, and others. The use of ICT may be appropriate for auditing/assessment both locally and remotely. Examples of the use of ICT during audits/assessments may include but are not limited to:

- Meetings; by means of teleconference facilities, including audio, video and data sharing
- Audit/assessment of documents and records by means of remote access, either in real time or asynchronously
- Recording of information and evidence by means of still video, video or audio recordings
- Providing visual/audio access to a remote location

## 3 | MINIMUM PHYSICAL SITE VISIT REQUIREMENTS

### 3.1 | Frequency of physical site visits

3.1.1 | At minimum, the VVB shall conduct physical site visit

3.1.1.1 | Within two years of project start date; and

3.1.1.2 | Once every three years after the first physical site visit

### 3.2 | Audit events

3.2.1 | A physical site visit by VVB is not mandatory at the validation (Design Certification or Design Certification Renewal) of a project.

3.2.2 | A physical site visit by VVB is mandatory at the first verification of a project.

3.2.3 | The first physical site visit may combine both validation and verification audits if the project developer and VVB combine Design Certification with the first verification and Performance Review.

## 4 | REQUIREMENTS FOR ALL AUDITS

### 4.1 | General requirements for all audit instances

4.1.1 | The VVB shall determine whether a physical site visit is mandatory as per the minimum physical site visit requirements.

4.1.2 | The VVB shall determine whether or not a remote audit is viable for an audit instance of a given project where a physical audit is not mandatory. The VVB shall conduct the risk assessment applying qualification criteria described in [ANNEX 1 - RISK ASSESSMENT GUIDELINES](#) and any additional qualification criteria that VVB finds appropriate for decision making. The VVB is the decision-making body and shall not be unduly influenced by the project developer in this regard.

4.1.3 | The VVB audit team shall carry out any assessment, whether remote or including a physical site visit, as per their established roles/responsibilities as per the Gold Standard [Validation and Verification Body Requirements](#).

4.1.4 | Remote audit techniques may be used as appropriate, and applying the safeguards and procedures in this document, in any audit, whether it includes a physical site visit or not. See [ANNEX 2](#) – TECHNOLOGY/ELECTRONIC MEANS FOR REMOTE ASSESSMENT/AUDIT

4.1.5 | The VVB, in its audit report, shall include the template referenced in [ANNEX 3](#) – of the present document to report on:

4.1.5.1 | the auditing techniques used in each audit, for each aspect of the project

4.1.5.2 | the assessment of the appropriateness of the selected auditing techniques

4.1.5.3 | any mitigation measures implemented to reduce risks associated with the auditing techniques

## ACTIVITY REQUIREMENT-

- 4.1.5.4 | any aspects of the project that need to be further audited during the following audit (Forward Action Requests)
- 4.1.6 | Gold Standard reserves the right to enforce a mandatory site visit before concluding the design and or performance review, should material issues be identified with the use of remote auditing techniques during an audit. Such a site visit:
  - 4.1.6.1 | may be of a limited scope, covering only the material issues identified
  - 4.1.6.2 | shall be conducted by a Gold Standard-approved validator/verifier and may not be outsourced to a local expert.

## 5 | REQUIREMENTS FOR AUDITS USING REMOTE AUDIT TECHNIQUES

### 5.1 | Confidentiality, security and data protection

- 5.1.1 | The security and confidentiality of electronic or electronically transmitted information is particularly important when using technology/electronic means for remote assessment purposes.
- 5.1.2 | The use of technology for remote assessment purposes shall be mutually agreed upon by the project developer, participants, and VVB according to information security and data protection measures and host country legislation and regulations before any technology/electronic means are used for remote audit/assessment purposes. Any data security or privacy breaches associated with remote auditing are the responsibility of the VVB to resolve and Gold Standard accepts no liability in this regard.
- 5.1.3 | VVB shall document evidence of such agreements. This evidence could be recorded, agreed on procedures, or emails. The importance resides in having these criteria acknowledged by all participants.
- 5.1.4 | Measures to ensure confidentiality and security shall be confirmed during 1st interaction, i.e. meeting calls and maintained throughout remote audit/assessment activities.
- 5.1.5 | In the case of non-fulfilment of these measures or non-agreement of information security and data protection measures, the VVB shall use other methods to conduct the remote assessment.
- 5.1.6 | If sufficient information cannot be obtained via application of the technology/electronic means and required information is necessary for VVB to form a conclusion with the planned audit techniques, the VVB may use other technology/electronic means or expand the scope/sample of the assessment until sufficient information is obtained. If expanding the scope of the audit is not sufficient, the VVB shall:
  - 5.1.6.1 | Repeat the assessment at another time when e.g. the connection/conditions allow the VVB to conduct the assessment
  - 5.1.6.2 | Carry out a physical site visit, within the same audit process, covering at least the aspects not sufficiently audited by remote techniques.

## ACTIVITY REQUIREMENT-

5.1.6.3 | Discontinue the audit (do not issue a validation/verification opinion) and re-start the audit with a new set of planned techniques, including a physical site visit.

### 5.2 | Team structure and competence requirements

5.2.1 | An audit team that conducts the remote assessment shall meet the structure and competence requirements as outlined in the [Validation & Verification Body Requirements](#).

5.2.2 | When using ICT, VVB and other involved experts (e.g. drone pilots, technical experts) shall have the competency and ability to understand and utilise the information and communication technologies employed to achieve the desired results of audit(s)/assessment(s). The auditor/assessor shall also be aware of the risks and opportunities of the information and communication technologies used and the impacts that they may have on the validity and objectivity of the information gathered.

5.2.3 | The VVB may engage individual experts and/or external individual(s) for remote assessment following the requirements outlined in section 7.5.2 of VVB requirements.

5.2.4 | When an individual expert/external individual is involved, the VVB must ensure that the expert/individual has

- a. no financial interest or any other conflict of interest concerning the Project
- b. a non-disclosure agreement covering the project audited.
- c. access to infrastructure to safeguard the confidentiality and security of the data gathered

5.2.5 | The VVB shall ensure that the individual expert/external individual has as a minimum the following competencies:

- a. Basic knowledge of the local context
- b. Basic auditing techniques
- c. Knowledge and well versed with the technologies/ electronic modes selected for remote assessment (if any)
- d. Interview techniques (if conducting interviews)
- e. Speak the language of the interviewees (if conducting interviews)
- f. Sufficiently speak a language spoken by the Team Leader

5.2.6 | The individual expert/external individual engaged for remote assessment/audit is not required to:

- a. undergo the VVB online exam.
- b. be trained on aspects of the Gold Standard outside the scope of their assignment

5.2.7 | The VVB audit team shall provide individual expert/external individual training on, as a minimum:

## ACTIVITY REQUIREMENT-

- a. Project-specific and relevant standard-specific requirements,
  - b. Interview techniques
  - c. The information to be collected on-site,
  - d. The reporting format,
  - e. The channel of communication through which information shall be transferred from while on-site and during the future course of exchanges.
- 5.2.8 | The individual expert/external individual shall collect and report information in the prescribed format/checklist by audit team and present it to the auditing team (team leader and technical expert). The VVB shall keep said report in records and shall provide a copy to Gold Standard if needed.

## 6 | REMOTE AUDIT PROCEDURE & GUIDELINES

### 6.1 | Objectives

- 6.1.1 | Remote assessments (those that do not include a physical site visit by an auditor) provide the opportunity to optimise audit/assessment effectiveness and efficiency while maintaining the integrity of the audit/assessment process. The objective of a remote assessment is to establish the level of confidence in the VVB certification process by direct observations carried out through an electronic medium.

### 6.2 | Agreement

- 6.2.1 | The use of remote assessments by VVB of a given project may be on a voluntary basis, by mutual agreement, or may be initiated by the VVB for its assessment needs (validation, verifications, etc.) when a physical site visit is not mandatory or feasible. Remote audit is at the discretion of the VVB, who is entitled to reject any request from projects to consider it as an option.

### 6.3 | Qualifying criteria for initiating a remote assessment

The VVB may consider remote audit/assessments following the below listed qualifying criteria:

- 6.3.1 | A minimum physical site visit is not mandated as per GS4GG requirements or not required/recommended as per VVB's previous audit findings.
- 6.3.2 | The VVB can create a feasible audit plan that covers all aspects of a project design validation/project performance verification (as per [ANNEX 3 – AUDIT TECHNIQUES CHECKLIST](#)) with suitable auditing techniques (as per [ANNEX 2 – TECHNOLOGY/ELECTRONIC MEANS FOR REMOTE ASSESSMENT/AUDIT](#)).
- 6.3.3 | The VVB can perform a risk assessment according to [ANNEX 1 - RISK ASSESSMENT GUIDELINES](#) and its own risk assessment procedure.
- 6.3.4 | The VVB is confident that any identified significant risk/issue can be addressed and assessed/audited by the VVB using technology/ electronic means to attain reasonable level of assurance



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- 6.3.5 | The VVB can confirm before the audit commences that:
  - 6.3.5.1 | The VVB and the project developer can provide representatives who are capable of communicating proficiently in the same language.
  - 6.3.5.2 | The VVB has the capability and aptitude to conduct the remote assessment in the chosen medium/forum.
  - 6.3.5.3 | The PD, including all interviewees, has the capability and aptitude to undergo the remote assessment in the chosen medium/forum.
  - 6.3.5.4 | A list of activities, areas, information and personnel to be involved in the remote assessment is available.
  - 6.3.5.5 | The infrastructure required for the chosen auditing techniques/media as well as secure data storage is available.
  - 6.3.5.6 | A confidentiality agreement is in place.
  - 6.3.5.7 | (In case of a verification audit) The project developer has implemented the registered monitoring plan
  - 6.3.5.8 | (In case of a verification audit) The project developer has a data management system where records, data, etc. and can be audited remotely.

## 6.4 | Planning and scheduling

- 6.4.1 | Before initiating a remote assessment, the VVB should define:
  - 6.4.1.1 | The agenda for the planned remote assessment with pre-defined records and documentation to be available during remote assessment.
  - 6.4.1.2 | The desired scope of audit.
  - 6.4.1.3 | The list of activities, areas, information and personnel to be involved in the remote assessment.
  - 6.4.1.4 | The list of items to be assessed.
  - 6.4.1.5 | The timeframe for conducting the remote assessment
  - 6.4.1.6 | A plan to review information that cannot be shared remotely (i.e. due to confidentiality or access issues). The VVB should define or express how this will be dealt with (i.e., follow-up, issuance of a nonconformance, etc.).
- 6.4.2 | For any type of remote audit, advance document review of materials from the project developer is an essential step. Building out a standardised list of the required documentation can increase consistency and clarity of approach. At a minimum, VVB should request the same list of documents that they would require to conduct an on-site assessment. Additionally, based on the criteria that can be assessed virtually, they should identify what documents or data are needed to support that assessment. Documents should be requested well in advance of the audit so that requests for additional or outstanding information can be followed up in advance of the audit.

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- 6.4.3 | The scheduling of interviews of a sample of e.g. users or stakeholders need not be shared with the project developer in advance, in order to safeguard the impartiality of the interview process. The VVB should request, in advance of the audit, the contacts of all potential interviewees and should not share the sample selected with the Project Developer in advance of the remote audit.
- 6.4.4 | Selection of technology/electronic medium and planning should include:
  - 6.4.4.1 | Determining the electronic mode for hosting the assessment, to be agreed upon between VVB, project developer and other participants. Refer to Annex - 2 for some examples.
  - 6.4.4.2 | Granting security and/or access to all participants.
  - 6.4.4.3 | Testing platform compatibility prior to remote assessment.
  - 6.4.4.4 | Encouraging and considering the use of webcams, cameras, etc. when physical evaluation of an event is desired or necessary.
- 6.4.5 | Scheduling requires the following to be carefully considered:
  - 6.4.5.1 | Time zone acknowledgement and management to coordinate reasonable and mutually agreeable convening times.
  - 6.4.5.2 | A trial meeting using the same media platforms agreed upon should be conducted to ensure the scheduled assessment will perform as planned.
  - 6.4.5.3 | Proper security measures should be taken, when applicable, to protect confidential information.

## **6.5 | Conducting remote assessments**

- 6.5.1 | Should the VVB not be able to review any aspect of the project or make a complete determination, the VVB should make a record of this aspect and the related issues.
- 6.5.2 | The assessment should be carried out in quiet environments whenever possible to avoid interference and background noise (i.e., speakerphones)
- 6.5.3 | Facilitation of the assessment should follow normal assessment plans and processes.
- 6.5.4 | Both parties should make their best effort to confirm what was heard, stated and read throughout the assessment.
- 6.5.5 | All remote assessments should be concluded with a summary, review of the day(s)'s events, issues of concern, clarification of issues, nonconformances and expectations.
- 6.5.6 | The VVB may terminate the assessment prior to the schedule due to an inability to maintain good connections or conditions during the scheduled time. This should be recorded in the assessment report.
- 6.5.7 | The VVB & project developer should take appropriate measures to safeguard the confidentiality of data in any format. The audit team should prevent the access and retention of more documented information than it would in a normal face to face audit. The audit team will probably want to have access to

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more information to prepare for the audit or to have the ability to analyse documented information asynchronously. When documented information is to be analysed in an asynchronous manner, it is a good practice that it should be shared in a secure and agreed system, such as cloud-based, Virtual Private Network or other file-sharing systems, utilising confidentiality and data privacy guidelines. Once the audit is complete, the auditor should delete from its system or remove access to any documented information and records not required to be retained as objective evidence.

6.5.8 | Any screenshots of documents or records or other kind of evidence that the auditor/individual expert takes should be previously authorised by the project developer and participants.

### 6.6 | Post-assessment activities

6.6.1 | Findings (non-conformities, corrective actions, etc.) need to be drafted by the Remote Assessment audit team members in a timely manner for each session for review and acknowledgement prior to closure of nonconformities.

6.6.2 | The audit report should include the details of the records reviewed, people interviewed, and any findings.

6.6.3 | The VVB should ensure deletion of any confidential documents, images, recordings, etc.

6.6.4 | The treatment of non-conformities should follow the same processes that are applied for on-site assessments.

6.6.5 | The VVB should include in the audit report the template contained in [Annex – 3](#), covering, for each aspect of the project:

6.6.5.1 | the auditing techniques employed,

6.6.5.2 | a risk assessment of the techniques employed,

6.6.5.3 | mitigation measures employed by the VVB

6.6.5.4 | any observations (CARs, CLs, and/or FARs) related to the auditing techniques used, and

6.6.5.5 | a conclusion on whether the remote assessment means are sufficient for the purpose of the audit while maintaining the integrity of the audit/assessment process.

## 7 | FURTHER READING AND REFERENCES

7.1 | [ISO – 19011 – 2018](#)

7.2 | [ISO 9001 Auditing Practices Group Guidance on: REMOTE AUDITS](#) 2020

7.3 | [IAF Mandatory Document For The Use Of Information And Communication Technology \(Ict\) For Auditing/Assessment Purpose](#) 2018

7.4 | [ISEAL Remote Auditing Good Practices](#) 2021

## ANNEX 1 - RISK ASSESSMENT GUIDELINES

The VVB shall create a risk assessment procedure to determine the necessity of conducting physical site visits based as a minimum on the following list of criteria, and supplemented with the VVB's internal audit risk assessment criteria, as deemed appropriate.

The VVB shall assess during the desk review/planning stage whether any of the following risks exist that cannot be addressed and/or audited without a physical site visit:

### **For all certification stages:**

- a. Risk of non-conformity with core GS4GG principles including but not limited to safeguarding principles, stakeholder inclusivity, SDG Impacts.
- b. Risk of non-conformity with potential reversal of GHG benefits and other SDG Impacts.
- c. Risk of non-conformity with key methodological requirements (applicability conditions, project boundary, identification of baseline scenario, algorithms and/or formulae used to determine emission reductions, monitoring methodology).
- d. Risk of any negative feedback/observations received from GS stakeholders, e.g., TAC, end-users, NGO supporters etc, not being addressed sufficiently by the project.

### **For Validations:**

- a. Any project aspect that might cease to exist after validation, e.g. the baseline technology.

### **For Verifications/Renewals**

- a. Any outstanding FAR(s)/pending issue(s) since the previous physical site visit.
- b. Any design change(s)/temporary deviation(s) since the previous physical site visit.
- c. Any gaps in monitoring data, if any, that cannot be justified as per applicable requirements.

## ANNEX 2 – TECHNOLOGY/ELECTRONIC MEANS FOR REMOTE ASSESSMENT/AUDIT

A remote audit/assessment involves information, document sharing and review and a form of virtual interaction with the site in question, e.g., remote interviews or site tours, in combination with a review of project documents and other sources of data and information. In almost all cases of remote assessments, the audit team should incorporate greater scrutiny of client documentation in advance of any virtual engagement.

A remote audit/assessment employs the integration of suitable technology and new data sources to gather information, interview an auditee, etc., when “face-to-face” methods are not possible or desired.

This section outlines example means/methods that VVBs can use for carrying out remote audits. They are not prescriptive and only indicative. These examples are drawn from credible external sources like ISO standards, ISEAL guidelines/recommendations and CDM requirements/procedures, amongst others.

S.No.	Remote auditing means/methods	Potential use
1	Video call (e.g. Skype, WebEx, Zoom, Teams, and other available tools)	Conducting Interviews of project developer representative and any other involved stakeholder(s) Virtually guided site tour(s) Conducting remote surveys/sampling <hr/> Live documentary review with project developer’s participation
		Documents shared by PD remotely through: <ul style="list-style-type: none"> <li>- Link to a cloud storage system</li> <li>- Email attachment(s)</li> <li>- Any other file sharing system</li> </ul>
3	Remote document and data review	To review: <ul style="list-style-type: none"> <li>- documentation/documentary evidence(s)</li> <li>- database(s)</li> <li>- survey results</li> <li>- reports</li> <li>- other form of project-specific document(s)</li> </ul>
4	Satellite imaging	Review of the project location Review of project implementation
5	Remote video streaming (live)	Monitoring of remote or high-risk work

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	(e.g., drone, video call, live stream etc.)	Guided site visit; Ability to view high risk; processes or operations (not easily accessible) Witnessing running operations (at a facility/plant)
6	Other non-live visual content (e.g.: surveillance camera, video recordings purposely taken for audit by drone, camera, photographs, etc.)	Monitoring of activities that are not ongoing at the time of the audit; Process videos; Recorded events, such as: stakeholder consultations, monitoring activities, implementation of project activities/mitigation measures employee training webinars etc. photographs of the site implementation or parts of the monitoring system

## ANNEX 3 – AUDIT TECHNIQUES CHECKLIST

[ANNEX 3 : Template Audit Techniques Checklist](#)

## DOCUMENT HISTORY

Version	Date	Description
0.9	07/28/2021	Version for Public Consultation