Responding to every checklist item is mandatory:

S. No.	Checklist Item	Planning / Execution Checkpoint	Status (Y/N)	Remarks / Evidence Reference
1	Client and engagement details	Client name, site, scope, reporting period, and engagement reference are confirmed.		
2	Level of assurance	Limited / Reasonable ( )		
3	Audit objectives	Audit objectives are clearly defined and aligned with scope.		
4	Audit criteria	Applicable criteria such as ISO 14064-1, ISO 14064-3, ISO 17029, ISO 14065, and client-specific requirements are identified.		
5	Organizational and operational boundary	Boundaries are reviewed and documented.		

S. No.	Checklist Item	Planning / Execution Checkpoint	Status (Y/N)	Remarks / Evidence Reference
6	Materiality	Materiality threshold is defined, justified, and re-evaluated.		
7	Evidence-gathering plan	Evidence-gathering plan is prepared and available.		
8	Sampling plan	Sampling approach, sample size, and rationale are documented.		
9	Risk assessment	Risk areas are identified and addressed in planning.		
10	Key data sources	Utility bills, meter readings, fuel logs, production records, and other source data are identified.		
11	Site visit / physical verification	Physical verification requirements are identified and completed.		
12	Team competence	Verification team competence is suitable for the scope.		

S. No.	Checklist Item	Planning / Execution Checkpoint	Status (Y/N)	Remarks / Evidence Reference
13	Independence / impartiality	Independence and impartiality declarations are complete.		
14	Opening meeting	Opening meeting is conducted by Lead Verifier.		
15	Document review	Relevant documents and records are reviewed.		
16	Interviews	Relevant personnel are interviewed as planned.		
17	Observations / measurements	On-site observations and measurements are performed where required.		
18	Recalculations	Key calculations are rechecked or recalculated. (like recalculation of DG specific parameters)		
19	Evidence traceability	Evidence is traceable to source, date, and reviewer.		

S. No.	Checklist Item	Planning / Execution Checkpoint	Status (Y/N)	Remarks / Evidence Reference
20	Physical verification of meters.	Physical verification of meters along with calibration reports of the meters is done.		
21	Utility Bills Accuracy	Utility Bills Accuracy is checked and found to be satisfactory		
22	Findings identification	Findings are identified and recorded.		
23	Closing-stage materiality re-evaluation	Materiality threshold defined at the planning stage was quantitatively re-evaluated at the conclusion of fieldwork against the individual and aggregated misstatements, omissions and uncertainties identified during verification. The impact on the verification conclusion was assessed and documented before finalization of the verification opinion.		
24	Findings review with client	Findings are discussed with auditee representatives for understanding and acknowledgment.		

S. No.	Checklist Item	Planning / Execution Checkpoint	Status (Y/N)	Remarks / Evidence Reference
25	Closing meeting	Closing meeting is conducted by Lead Verifier.		
26	File review / peer review	Working papers and conclusions are reviewed before finalization.		
27	Report consistency	Final report is consistent with evidence and findings.		
28	Follow-up actions	Corrective actions, clarifications, and outstanding issues are tracked.		

Name & Signature of Lead Verifier:

Date:

Rev No	Rev Date	Contents of Revision History
01	09-10-2026	S.No.-23 Checklist item for “Closing-stage materiality re-evaluation” s added