

9 Reporting

Reporting on the technical review process and results provides users and stakeholders with assurance that the technical review plan has been followed, and explains and justifies any changes made to the assessment report as a result of the technical review. Technical review reports also document the areas of an assessment report that could be strengthened, thereby enhancing future assessments.

Reporting on technical review, combined with reporting on the impacts of the policy, can build support for the policy among the public, specific stakeholder groups and donors. This chapter discusses the information that is recommended to be included in a technical review report and an assessment report regarding the technical review.

Checklist of key recommendations

- Write a technical review report documenting the process and results of the technical review
- Identify areas of the assessment report that could be improved
- Provide a technical review statement corresponding to the scope of the technical review

9.1 Draft initial technical review report

It is a *key recommendation* for the reviewer to write a technical review report documenting the process and results of the technical review. The reviewer's findings, recommendations for improvement and conclusions are written into an initial technical review report. Where the report is written by a review team, the team leader should conduct a quality check of the report to ensure that the findings, recommendations and conclusions are consistent throughout. This initial report serves as the basis for exchange between the reviewer and the user, and will be revised during this process. Therefore, version control should be in place. [Table 9.1](#) lists the type of information that should be provided in the report.

9.2 Submit initial report to user

The reviewer submits the initial technical review report to the user. The user examines the report and provides clarifications to the reviewer relating to any instances of incomplete information in the assessment report or elsewhere.

FIGURE 9.1

Overview of steps in the chapter

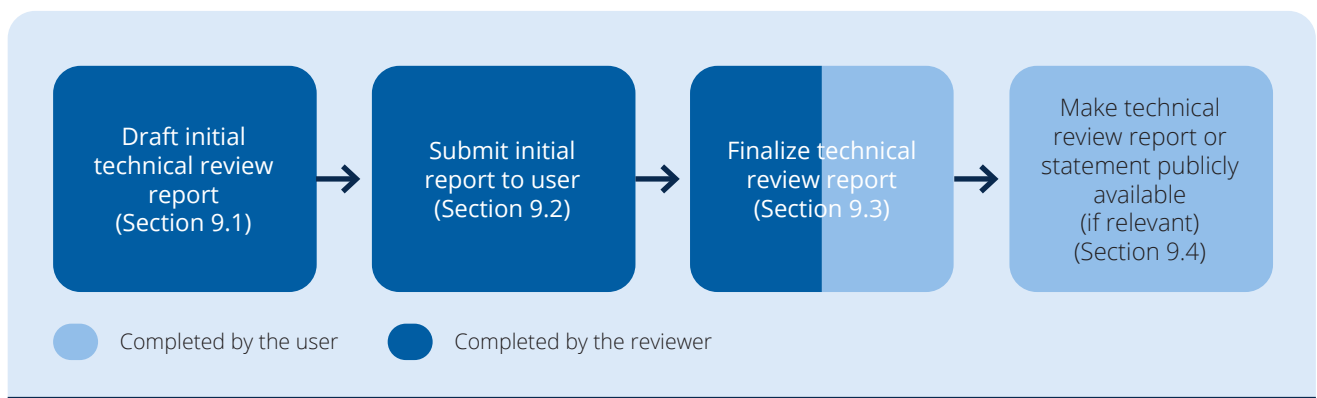


TABLE 9.1

Example information to include in technical review reports

Item	Description
Policy	Provide a summary description of the policy being reviewed, including the name of the policy, the person(s)/organization(s) that did the assessment, the date of the assessment, whether the assessment is an update of a previous assessment and, if so, links to any previous assessments.
Assessment statement	Include a summary of the user's statement regarding the specific ICAT assessment guide used as the basis for their impact assessment.
Objectives	Describe the user's objectives for technical review.
Scope and criteria	Describe the scope and criteria of the review. List the key recommendations followed, and any that were not followed and why. List any materials, additional to the assessment report, provided for the review.
Type of review	State the type of technical review conducted (first, second or third party).
Level of assurance	Indicate the level of assurance of the review, if relevant.
Materiality	State the materiality threshold, if relevant.
Review team qualifications	Describe the relevant qualifications and accreditations of the technical review team.
Conflicts of interest	Describe how any conflicts of interest were handled.
Technical review process	Describe the method used for the technical review. Including a summary of the documents reviewed, interviews and field visits conducted, and the process for resolution of any findings of the review.
Review findings	Describe the findings raised in the technical review. Include records of queries, requests and responses between the user and the review team, as well as any justifications for discrepancies, inconsistencies or information gaps.
Recommendations for improvement	Provide a summary of recommendations for improvement for future impact assessments.
Technical review statement	Clearly state whether the assessment report is consistent with the review criteria. Provide an initial technical review statement (see Section 9.3 for more information on technical review statements).

The nature of the dialogue between the reviewer and the user at this stage of the process depends on the user's objectives for the technical review and the type of review being undertaken. In particular, for a second-party review whose objective is to support planning and evaluation of policies, this stage can provide an opportunity for feedback and discussion of results. The initial review report can be used to facilitate learning for the user, such that they can improve their assessment of policies over time. The

facilitative sharing of views within the ICA process is an example of a review process that emphasizes feedback and learning, as described in [Box 9.1](#).

For a third-party review whose objective is oriented to an external audience (e.g. to demonstrate results to donors or private financiers), the dialogue between the reviewer and the user may be less collaborative so that the reviewer maintains a greater degree of independence in the process.

BOX 9.1**Facilitative sharing of views**

The UNFCCC ICA process includes two steps: (1) technical analysis of a BUR by a team of technical experts, resulting in a summary report; and (2) facilitative sharing of views (FSV) among parties, with the summary report and the submitted BUR as inputs. The FSV is in the form of a workshop, during which each party gives a brief presentation on their BUR. A question-and-answer session between parties takes place after each presentation, with the goal of sharing lessons learned. Questions are typically focused on topics such as the impact of mitigation actions and assessment of the implementation of actions; institutional arrangements for measurement, reporting and verification; and experiences with, and lessons learned from, using higher tiers in the preparation of GHG inventories.

The reviewer and user should ensure that the process for dialogue between them is clearly understood by both parties. In some cases, a less formal process is appropriate, such as when the emphasis of the review is on feedback and learning. In others cases, a more formal process (e.g. involving written comments and responses) is appropriate, such as when a greater degree of independence between the user and reviewer needs to be maintained. The user should provide additional information or supporting evidence to address any findings raised by the reviewer.

9.3 Finalize technical review report

The reviewer updates the technical review report to reflect the discussions and any supplemental information provided by the user. These updates can include closing or revising findings, making additional recommendations, or providing a revised technical review statement. Such revisions would typically only take place after written or verbal communications between the user and the technical reviewer that lead to an agreement to revise the report. An updated report, prepared for finalization, may include updates as described below.

9.3.1 Closing or revising findings

The technical review report draft may be revised before finalization for several reasons. Where the user provides evidence to address an issue raised or new information to strengthen the review report, the reviewer should update the report with a revised conclusion.

9.3.2 Recommendations for improvement

It is a *key recommendation* for the reviewer to identify areas of the assessment report that could be improved. Recommendations for future impact assessments may have been identified in the initial report, or may stem from the subsequent discussions between the reviewer and the user. Particularly where the user's objectives in pursuing review are to assist with planning and evaluation of policies, and to use review as a learning opportunity, these recommendations for improvement are an important aspect of the final report.

Recommendations for improvement may relate to improved data collection and archiving, preparation for review and reporting, institutional capacities for measurement and reporting for policies, or increased stakeholder participation.

[Box 9.2](#) sets out typical recommendations for improvement as part of the ICA process.

9.3.3 Technical review statement

It is a *key recommendation* for the reviewer to provide a technical review statement corresponding to the scope of the technical review. The technical review statement provides a short summary of the review process and ends with the reviewer's conclusion. [Table 9.2](#) provides examples of the type of information that should be included in a review statement.

BOX 9.2**Capacity-building needs identified in the ICA process**

The first step in the ICA process is the technical analysis of a BUR. At the end of this first step, the team of technical experts provides a summary report on the results of the technical analysis. Summary reports include a list of capacity-building needs or recommendations for future BURs. Typical recommendations include the following:

- Use a higher tier methodological approach.
- Establish a quality control and quality assurance system to ensure a high quality of data for assessment of mitigation actions.
- Establish or strengthen data collection and management systems to support the assessment of mitigation actions.
- Apply methods consistently across sectors where multiple sectors were included.
- Include GHGs or sectors that did not previously have adequate data.
- Use country-specific activity data and emission factors.
- Strengthen the existing institutional arrangements related to the preparation of BURs on a continual basis.
- Increase training of experts and technology transfer.
- Enhance the validation/verification process for mitigation actions.

9.4 Make technical review report or statement publicly available (if relevant)

Users should report whether the GHG, sustainable development, transformational and/or non-state or subnational impact assessment report(s) were reviewed. They should indicate the type of technical review (first, second or third party), the relevant competencies of the technical reviewer(s) and the review conclusion. This can be done by updating the assessment report or by making the technical review report and/or review statement publicly available.

Making technical review reports and/or review statements publicly available can add credibility to the impact assessment. This is particularly the case where the objectives of the review are more oriented to an external audience. It can also be a means of sharing information about impact assessments, and their reviews, with other practitioners.

Where the user wishes to make the review statement publicly available, the statement should include the information in [Table 9.2](#). It can be included within the technical review report, or as a stand-alone signed attestation of performance or results. Where the user's objective is to assist with planning and evaluation of policies, making the technical review report or the assessment report publicly available might not be a priority.

The technical review report can be made public in its entirety, or the review statement can be made public on its own (without the whole technical review report). Alternatively, the review statement could be inserted into the assessment report, and therefore made publicly available via the assessment report. Either way, it is recommended that the assessment report is updated at the end of the technical review process to include the type of review undertaken (first, second or third party), the qualifications of the reviewers and the review conclusion (as described in the reporting chapters of the ICAT impact assessment guides).

TABLE 9.2

Example information to include in technical review statements

Item	Description
Scope of the review	Description of the scope of the review, including the time period of the assessment report reviewed
Level of assurance	The level of assurance of the review, if relevant
Review team qualifications	Summary of the relevant qualifications and accreditations of the technical review team
Technical review process	Summary of the method used for the technical review, including a brief summary of the documents reviewed, interviews and field visits conducted, and the process for resolution of any findings
Summary of findings	Summary of the number of findings and whether they were all addressed
Technical review conclusion	<p>The final opinion of the reviewer regarding whether the assessment report meets the review criteria. An example conclusion might read as follows:</p> <p>“I have evaluated the user’s assessment of greenhouse gas and sustainable development impacts of their policy. The user has followed the ICAT key recommendations, and their assessment is consistent with the key recommendations set out in the Renewable Energy and Sustainable Development Methodologies. The following ICAT key recommendations were not followed, and appropriate justification was provided [explain ...].”</p> <p>The above conclusion is also appropriate where a reasonable level of assurance is sought by the user.</p> <p>For limited assurance engagements, an example conclusion might read as follows:</p> <p>“I have evaluated the user’s assessment of greenhouse gas and sustainable development impacts of their policy. Nothing has come to my attention to suggest that the user has not followed the ICAT key recommendations and that their assessment is not consistent with the key recommendations set out in the Renewable Energy and Sustainable Development Methodologies. The following ICAT key recommendations were not followed, and appropriate justification was provided [explain ...].”</p> <p>Separate conclusions can also be written for the different types of impacts (GHG, sustainable development, transformational change) where the user has sought different levels of assurance for each.</p> <p>If the reviewer does not have sufficient objective evidence to reach an opinion about whether the assessment report meets the review criteria (having worked with the user to obtain the required evidence), they should explain this in their conclusion.</p>