
Abbreviations and acronyms

BUR	biennial update report
CDM	Clean Development Mechanism
GHG	greenhouse gas
IAR	international assessment and review
ICA	international consultation and analysis
ICAT	Initiative for Climate Action Transparency
IPCC	Intergovernmental Panel on Climate Change
ISO	International Organization for Standardization
NGO	non-governmental organization
REDD+	reducing emissions from deforestation and forest degradation
UNFCCC	United Nations Framework Convention on Climate Change
VCS	Verified Carbon Standard

Glossary

Assessment period	The time period over which impacts resulting from the policy are assessed
Assessment report	A report, completed by the user, that documents the assessment process, and the GHG, sustainable development and/or transformational impacts of a policy
Assessment statement	A statement made by the user that summarizes the assessment process and the results of the impact assessment
Assurance	A statement that gives confidence or certainty about the information that is reported in an impact assessment
Baseline scenario	A reference case that represents the events or conditions most likely to occur in the absence of a policy (or package of policies) being assessed
Conflict of interest	A situation that (1) has the potential to undermine or compromise the impartiality of a review team member, or (2) puts the review team member or their family member in a position to derive personal financial, professional or political benefit from an action or decision made as a review team member. The presence of a conflict of interest is independent of its actual occurrence.
Evidence	Data sources, estimation and assessment methods or tools, and documentation that are used to estimate the impacts of a policy, and that support the assessment report and the assessment statement
Ex-ante assessment	The process of assessing expected future impacts of a policy (i.e. a forward-looking assessment)
Ex-post assessment	The process of assessing historical impacts of a policy (i.e. a backward-looking assessment)
First-party technical review	A type of technical review carried out by the same government agency that is responsible for the implementation of the policy and/or the impact assessment
Impact assessment	Assessment or estimation of GHG, sustainable development or transformational impacts resulting from a policy, either ex-ante or ex-post
Materiality	The concept applied to determine whether errors, omissions or misrepresentations in information could affect an assessment statement regarding GHG, sustainable development or transformational impacts
Policy or action	An intervention taken or mandated by a government, institution or other entity, which may include laws, regulations and standards; taxes, charges, subsidies and incentives; information instruments; voluntary agreements; implementation of technologies, processes or practices; and public or private sector financing and investment
Policy implementation period	The time period during which a policy is in effect

Quality assurance (QA)	Activities including a planned system of review procedures to verify that data quality objectives were met and to support the effectiveness of the quality control system
Quality control (QC)	A system of routine technical activities, to measure and control the quality of data or subject matter
Second-party technical review	A type of technical review performed by a person or organization that has an interest in, or affiliation with, the user
Stakeholders	People, organizations, communities or individuals who are affected by, and/or who have influence or power over, a policy
Subject matter	The GHG, sustainable development or transformational results and supporting information included in the assessment report
Technical review (review)	A process that evaluates an assessment report in accordance with the criteria and scope of the review. The process results in a written technical review report and technical review statement.
Technical reviewer (reviewer)	The entity or individual conducting a technical review
Technical review report	A report, completed by the technical reviewer, that documents the process that was undertaken to evaluate the assessment report in accordance with the criteria and scope of the review
Technical review statement of (review statement)	A statement made by the technical reviewer that provides a summary of the review process and the reviewer's conclusion of the technical review
Third-party technical review	A type of technical review performed by a person or organization that is independent from the user in terms of commercial, financial and legal interests
Verification	An empirical process of data collection and analysis carried out by an independent party with technical qualifications to determine (1) whether, or to what extent, an entity is meeting its obligations under a treaty or against a standard, or (2) that an assertion or claim made by a party to show their compliance with a treaty or standard is true

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