

LASEPA Attestation Procedure (LAP)

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Subsidiary document · Layer 3 of the assurance stack · Version 0.1, draft for public consultation

Item	Detail
Issued by	Lagos State Environmental Protection Agency (LASEPA)
Version	0.1 — Draft for public consultation
Parent document	The Lagos Standard — Principles & Requirements, Version 0.1
Gives effect to	LS 5.1, LS 5.6, LS 6.1, LS 6.9, LS 7.1, LS 7.4, LS 7.5, LS 8.3 to LS 8.8, Section 12 and Annex D
Read with	CRM Section 5; TRA Sections 4 and 6
Status	Subsidiary. Binds LASEPA. Amended under LS 13.2 without amendment of the Standard
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Attestation is a regulatory act, not a rubber stamp and not a commercial service. This Procedure fixes who in LASEPA takes it, what they look at, how long they have, how they may say no, and how their independence is proved every year.

Section 1 — Purpose, status and legal dependency

LAP 1.1 This Procedure governs how LASEPA discharges its functions as attesting authority under LS 6.1: determining Attestation under LS 7.4, recording and signing it, applying the Mark, maintaining the Register entry, supervising Attested Credits, and taking action under Section 12 of the Standard.

LAP 1.2 It binds LASEPA, and every person who acts for LASEPA under it. It confers no function on the Hub Operator other than those stated in the Standard.

LAP 1.3 Legal dependency. This Procedure presupposes the powers to be settled at LS 2.1 and LS 2.2, including the power to delegate the Attestation decision to a designated officer. Until Section 2 of the Standard is settled by counsel, this Procedure is issued in draft only and shall not be operated.

The decision on delegation matters in practice. If every Attestation required the General Manager personally, the timelines in Section 4 could not be met at portfolio scale. This Procedure assumes delegation to a Head of Attestation, with the General Manager concurring in refusals and withdrawals.

LAP 1.4 What Attestation is. Attestation is LASEPA's confirmation, as a regulatory act, that the four Qualifying Conditions were satisfied for an Issuance at the point of issuance. It is subject to LS 7.5: it

guarantees no value, asserts no quantification, warrants no future performance and is not an Article 6 authorisation.

Section 2 — The LASEPA Attestation Unit

LAP 2.1 Establishment. LASEPA shall establish an Attestation Unit reporting directly to the General Manager, which alone exercises LASEPA's functions under this Procedure.

LAP 2.2 Roles.

Role	Function	Minimum before first Attestation
Head of Attestation	Designated attesting officer; approves Enhanced Review decisions; proposes refusals, deferrals, suspensions and withdrawals	1
Attestation Officer	Reviews Qualifying Conditions Confirmations; prepares decisions	2
Technical Reviewer	Grouping-specific review in Enhanced Review; may be contracted externally, subject to LAP 2.5	1 per active Grouping
Surveillance Officer	Post-Attestation surveillance, non-conformity intake, VVB witness assessments	1
Register Officer	Register entries, holder notifications, key custody (one of the custodians)	1

LAP 2.3 Ring-fencing. No member of the Attestation Unit shall:

- (a) take part in any commercial negotiation with, or management of any revenue from, the Hub Operator, Ibile Holdings or any Project Developer;*
- (b) receive remuneration or performance reward linked to the volume or value of credits attested; or*
- (c) report, for the purposes of this Procedure, to any LASEPA unit that manages Lagos State's revenue share or equity interest in the Hub.*

LAP 2.4 Four-eyes rule. Every decision is prepared by one officer and approved by another. A refusal, deferral beyond 30 Business Days, suspension or withdrawal is approved by the Head of Attestation with the written concurrence of the General Manager.

LAP 2.5 Declarations. Each member, and each contracted Technical Reviewer, shall declare interests on appointment and annually, and shall confirm the absence of any interest in the activity before acting on a decision. Recusals are recorded on the decision.

LAP 2.6 Competence. Members shall be trained in ISO 14064-3, in the Standard and this suite, and in the methodologies of the Groupings they handle, and shall complete not less than 20 hours of relevant professional development each year. Records are kept under LS 6.8.

LAP 2.7 Independent access. The Attestation Unit's access to the Hub (LS 11.2(d)) shall run through credentials and a read replica that LASEPA controls, so that LASEPA's view of the data does not depend on the Hub Operator's interfaces or cooperation.

Section 3 — The Qualifying Conditions Confirmation

LAP 3.1 The Hub Operator discharges LS 6.2(e) and LS 8.3 by sending the Attestation Unit a Qualifying Conditions Confirmation (QCC) for each Issuance. A QCC is a structured, machine-readable record signed by the Hub Operator with its own key, and is recorded as event QCC under TRA 2.2.

LAP 3.2 Contents. A QCC shall confirm each Condition separately and reference the evidence for it.

Condition	What the Hub confirms	Evidence referenced	Pass test
1. Internationally Recognised Methodology	Standard in good standing; methodology Active or Active–Conditional; DMM certified; every MRS Section 4 screen passed	Methodology Register entry; DMM certificate; cross-registry query log (MRS 2.5); election record	MRS 1.6 met in full
2. Certification Rigour	Data Start Date precedes period; ingestion complete; all Anomalies closed; positive opinion by Panel VVB; Reconciliation Test passed; Q-ISS ≤ HCQ	Commissioning record; anomaly log; opinion; Reconciliation record; registry match	CRM 1.4 met in full
3. Full Process Transparency	Every event for the Issuance recorded within time and included in an anchored root hash	Event list with root hashes and anchors	TRA 1.3 met
4. Independent Stakeholder Access	Lifecycle Record available at Tier L; no confidentiality claim	Access interface status; confidentiality determinations	TRA 1.4 met

Condition	What the Hub confirms	Evidence referenced	Pass test
	covers an LS 7.3 attribute; access interface available		

LAP 3.3 The QCC shall also state: the Issuance identifier, quantity and serial range; the Grouping and activity; the versions of every document in this suite applied; any open grievance, non-conformity report or Watch status concerning the activity; and any affiliation disclosed under LS 6.9(a) that concerns it.

LAP 3.4 Incomplete confirmation. A QCC that does not confirm all four Conditions is not a request for Attestation and is not decided. The Attestation Unit returns it to the Hub Operator within one Business Day with the gap stated, and records the return. LS 7.2 permits no partial satisfaction.

LAP 3.5 Hub Operator liability. The QCC is a statement of fact by the Hub Operator. A QCC later found to be false is a non-conformity of the Hub Operator under Section 12 of the Standard, without prejudice to any remedy against the Project Developer.

Section 4 — The Attestation decision

LAP 4.1 Duty to decide. On receipt of a complete QCC, LASEPA shall attest unless it refuses or defers under LS 7.4(b). No separate application is required and no fee is payable (LS 5.1(b), LS 7.4(a)).

LAP 4.2 Standard Review. Every QCC receives Standard Review, completed within three Business Days. The Attestation Officer shall, using LASEPA's own read replica (LAP 2.7):

- (a) validate the Hub Operator's signature on the QCC;*
- (b) confirm independently that the Issuance appears in the standard's registry with the stated serials and quantity;*
- (c) confirm that the root hashes covering the monitoring period are published and externally anchored (TRA 6.1);*
- (d) confirm the Register shows no open non-conformity, suspension or Watch status affecting the Issuance; and*
- (e) read the verification opinion's conclusion on the Lagos overlay.*

LAP 4.3 Enhanced Review. A QCC receives Enhanced Review, completed within ten Business Days, where any of the following applies:

Trigger	Reason
First Issuance of the activity	The design has not been tested in Attestation
Grouping G3 or G4	Reversal and tenure risk
Any High severity Anomaly or Reconciliation Exception in the monitoring period, even if closed	Evidence of a data or quantification failure

Trigger	Reason
Issuance exceeding 100,000 units	Concentration of risk
New DMM version first applied	Calculation risk
Open grievance or non-conformity report concerning the activity	Harm or integrity concern
Standard or category on Watch (MRS 2.4)	Systemic concern
Selected by random draw	10% of all other QCCs, drawn as in CRM 4.7(b)

In Enhanced Review a Technical Reviewer examines the evidence referenced for each Condition, may put written questions to the Hub Operator, the Project Developer or the VVB, and records a recommendation.

LAP 4.4 Decisions. The decision is one of: Attest; Defer; or Refuse. Each is recorded under LS 8.4 with the time of decision, the Issuance identifier and the Conditions confirmed.

LAP 4.5 Grounds for refusal or deferral. LASEPA may refuse or defer only where Attestation would be inconsistent with an object at LS 1.2. The written decision shall name the object relied upon, state the facts found, and explain why those facts make Attestation inconsistent with that object. A ground that cannot be traced to LS 1.2 is not available (LS 1.2, informative note).

LAP 4.6 Deferral.

(a) A deferral states what would resolve the concern and a review date not more than 30 Business Days ahead.

(b) Aggregate deferral of one Issuance shall not exceed 90 Business Days. At the end of that period LASEPA shall attest or refuse.

(c) Deferral does not suspend the credit in the standard's registry. The Register shows the Issuance as Deferred.

LAP 4.7 Missed timelines. There is no deemed Attestation: the Mark is always a positive act of LASEPA. Where a decision is not made within the review period, the Hub records the delay, the Head of Attestation shall explain it in writing within two Business Days, and the Project Developer may refer the delay to the Governance Committee. Delays are published under TRA 7.1.

A deemed Attestation would make the Mark automatic in exactly the cases where LASEPA has not looked. Publishing every delay achieves the discipline without that cost.

Section 5 — Recording, signature, the Mark and the Register

LAP 5.1 The Attestation Record. Every decision produces an Attestation Record with the fields in Annex A. The Record is signed by LASEPA and recorded on the Hub as event ATT, REF or DEF.

LAP 5.2 Signing keys.

(a) LASEPA's signing key shall be generated and held in a hardware security module certified to FIPS 140-2 Level 3 or an equivalent standard, under LASEPA's sole control. The Hub Operator shall have no access to it.

(b) Use of the key requires authorisation by two of three named custodians, one of whom is the Head of Attestation or their designated deputy.

(c) The key is rotated not less than every two years. Every public key, with its validity period, is published under TRA 6.3.

(d) On suspected compromise, LASEPA shall revoke the key, publish the revocation within one Business Day, and re-sign every Record signed during the period of suspected compromise after re-checking it.

LAP 5.3 The Mark. On Attestation the Register assigns a Mark instance to the Issuance: the Lagos Standard identifier and a machine-readable code linking to the Register entry (TRA 6.4). The Mark attaches to the Issuance only (LS 8.5), and its use is governed by Annex D of the Standard and the Mark Usage Guidelines.

LAP 5.4 Register entry. The Register Officer shall confirm entry of the Attested Credit with the fields at LS 8.6 and TRA 4.3 on the day of decision, and in any event within five Business Days (LS 8.6).

LAP 5.5 Notification. The Project Developer and the current holders shown in the registry are notified of the decision by the Register on the day it is made.

Section 6 — Surveillance, non-conformity, sanctions, reversal and withdrawal

LAP 6.1 Surveillance. Each year the Surveillance Officer shall re-examine a random sample of not less than 5% of Issuances attested in the previous year, including at least one per Grouping and per Panel VVB, and shall review every remote-sensing change alert raised under HTS 4.3 on a G3 activity after Attestation. Findings are published in summary in the Annual Transparency Report.

LAP 6.2 Intake (LS 12.1). Any report of an actual or potential non-conformity is acknowledged within two Business Days and triaged within five Business Days as not credible, credible and minor, or credible and potentially major or critical. The triage and its reasons are recorded.

LAP 6.3 Interim suspension (LS 12.2). The Head of Attestation shall suspend Attestation of the affected Issuances on the day credible evidence is received of any of the following, and may also suspend their transfer and retirement:

(a) over-issuance exceeding the materiality threshold at CRM 4.4;

(b) fraud, falsified data or a false QCC;

(c) Double Counting;

(d) a title or tenure dispute (mandatory under LS 4.8(c) and LS 9.4(c));

(e) an unreported reversal; or

(f) a danger to life, livelihoods or the environment.

LAP 6.4 Investigation. LASEPA may commission an independent investigator meeting the independence test at CRM 6.5. The investigation shall conclude within 60 Business Days, extendable once by 30 Business Days with reasons published. Where a non-conformity is confirmed, LASEPA may recover the investigation cost from the party responsible.

LAP 6.5 Severity and sanction. Applying the factors at LS 12.3, LASEPA classifies a confirmed non-conformity and selects a sanction under LS 12.4 as below.

Severity	Typical indicators (LS 12.3)	Sanction range (LS 12.4)
Minor	Isolated; no effect on quantity or Attestation; self-reported	Warning; non-conformity report with root cause analysis and corrective action plan within 30 Business Days
Major	Repeated or systematic; or affected a quantity within materiality; or late reporting	As Minor, plus suspension of affected Issuances until corrective action is verified; referral to accreditation body or standard where a VVB is implicated
Critical	Over-issuance beyond materiality; Double Counting; harm under LS 12.3(d); concealment; fraud	Withdrawal of affected Attestation; buyer remedy under LS 12.6; exclusion from registration for up to five years

LAP 6.6 Reinstatement (LS 12.4(f)). Attestation is reinstated when the Surveillance Officer confirms, and a VVB verifies where the suspension concerned quantity, that the root cause is addressed and the conditions in the suspension notice are met. Reinstatement is recorded as event REI.

LAP 6.7 Reversal (LS 12.5). On a report of reversal, LASEPA shall require quantification under the standard within 60 Business Days, confirm cancellation or replacement from the standard's buffer, then from any Reserve-designated credits (MRS 4.7(d)), then by the Project Developer. Attestation is withdrawn for any quantity not so covered.

LAP 6.8 Withdrawal and buyer remedy (LS 12.6).

(a) Where LASEPA determines, acting reasonably, that Attestation resulted from fraud, negligence, recklessness, misrepresentation or mistake of the Project Developer, it shall require replacement with Attested Credits of equal quantity, or cancellation, within 60 Business Days.

(b) The limitation period at LS 12.6(c) is computed and shown on the Register entry.

(c) Failure to replace is a Critical non-conformity.

(d) Every recorded holder is notified the same day, and the Register shows the withdrawn serials and the replacement serials once delivered.

Section 7 — Appeals

LAP 7.1 Who may appeal. A person affected by a refusal or deferral under LS 7.4(b), or by a suspension or withdrawal under Section 12, may appeal to the Governance Committee within 30 days of notification (LS 12.7(a)). A holder of the affected credits is an affected person.

LAP 7.2 Panel. The Governance Committee shall constitute an Appeal Panel of three members, a majority of whom are independent members under LS 13.1(a), none of whom participated in the decision under appeal or holds an interest in the activity (LS 12.7(d)). LASEPA's chair of the Committee shall not sit on a panel hearing an appeal from an LASEPA decision.

LAP 7.3 Procedure.

(a) The appellant files written grounds and evidence. LASEPA files its response within 15 Business Days.

(b) The appellant may reply within 10 Business Days (LS 12.7(b)).

(c) The Panel may hold an oral hearing and may appoint an independent technical adviser.

(d) The Panel decides within 45 Business Days of the appeal being filed, with written reasons.

LAP 7.4 Outcomes. The Panel may uphold the decision, set it aside and direct Attestation or reinstatement, or remit it to LASEPA for a fresh decision. It shall not substitute a ground of refusal that LASEPA did not rely upon.

LAP 7.5 Effect pending appeal. An appeal does not suspend the decision appealed against, except that the Panel may order interim reinstatement of transfer and retirement where the appellant shows a strong case and no risk to the objects at LS 1.2.

LAP 7.6 Publication. The determination is published in summary on the Register (LS 12.7(c)).

Section 8 — Independence assurance

LAP 8.1 Register of interests. LASEPA shall maintain the register of interests at LS 6.9(e), including Lagos State's equity in the Hub Operator through Ibile Holdings, any revenue share accruing to a Lagos State body from Hub services, and every interest disclosed by the Hub Operator, the Issuer and their shareholders under LS 6.9(a).

LAP 8.2 Annual independent audit (LS 6.9(e)).

(a) The auditor shall be independent of LASEPA, the Hub Operator, the Issuer, Ibile Holdings and every shareholder of the Hub Operator, and is appointed by the Governance Committee on the recommendation of its independent members.

(b) The engagement shall be a reasonable-assurance engagement under ISAE 3000 (Revised) or equivalent, applying the principles of ISO 17029 to the Attestation function.

(c) The scope shall include: a sample of not less than 10% of Attestation decisions and every refusal, deferral, suspension and withdrawal; compliance with the timelines in this Procedure; the four-eyes rule; key custody; ring-fencing under LAP 2.3; declarations and recusals; the independence of the access desk (TRA 5.3); the accuracy of a sample of QCCs; and the Issuer's handling of Hub-registered devices (CRM 7.5(d)).

(d) The same firm shall not audit for more than five consecutive years.

(e) The report, and LASEPA's response to each finding, are published in full (LS 6.9(e)).

LAP 8.3 No position. LASEPA, the Hub Operator and the Issuer shall hold no Attested Credit other than as End-User (LS 6.9(d)). The auditor shall test this against registry holdings.

Section 9 — Article 6 interface

LAP 9.1 The Mark is not an authorisation or a corresponding adjustment (LS 7.5(d)). LASEPA shall not describe an Attested Credit as authorised unless the national authority designated for Article 6 has issued a letter of authorisation for it.

LAP 9.2 LASEPA shall send the national authority, monthly, a schedule of Issuances attested, retired and withdrawn, so that the national registry and the Register do not conflict (LS 2.3), and shall populate the Article 6 fields at TRA 4.5 only on the authority's confirmation.

LAP 9.3 LASEPA may provide the national authority with the Lifecycle Record of any Issuance for which authorisation is sought, as evidence supporting its decision.

Section 10 — Continuity

LAP 10.1 The Head of Attestation shall designate a deputy, and each key custodian a backup, so that Attestation can continue if any one person is unavailable.

LAP 10.2 The Attestation function shall be restorable within two Business Days of any disruption. Where the Hub or LASEPA's read replica is unavailable, no Attestation is made, because the Conditions cannot be confirmed independently. Suspension and withdrawal powers remain exercisable by written notice.

Section 11 — Change control

LAP 11.1 This Procedure is amended under LS 13.2. A change to an internal procedure of LASEPA may take effect immediately under LS 13.4(b). A change that affects the rights of Project Developers, holders or appellants is an Ordinary Change.

Annex A — Attestation Record schema

Field	Content
Record identifier	Unique, sequential
Decision	Attest, Defer or Refuse

Field	Content
Issuance	Lagos Standard identifier; standard's serial range; quantity
Activity	Activity number; Grouping; category; location
QCC reference	Event identifier and hash of the QCC relied upon
Conditions confirmed	Each of Conditions 1 to 4, with evidence references
Review tier	Standard or Enhanced, with trigger
Officers	Preparing officer; approving officer; concurrence where required; recusals
Grounds	For Defer or Refuse: LS 1.2 object relied upon; facts found; reasons; review date for a deferral
Versions	Standard, MRS, CRM, TRA, HTS, this Procedure, DMM
Time of decision	UTC
Signature	LASEPA digital signature; key identifier

Annex B — Reasons template for refusal or deferral

1. The Issuance and the QCC considered.
2. The object at LS 1.2 relied upon, quoted.
3. The facts found, with the evidence for each.
4. Why those facts make Attestation inconsistent with that object.
5. For a deferral: what would resolve the concern, and the review date.
6. The right of appeal under LS 12.7 and the 30-day time limit.

Annex C — Performance indicators

Published quarterly under TRA 7.1.

Indicator	Target
Standard Review completed	3 Business Days, 95% of QCCs
Enhanced Review completed	10 Business Days, 95% of QCCs
Incomplete QCC returned	1 Business Day
Register entry after decision	Same day, 90%; 5 Business Days, 100%
Non-conformity triage	5 Business Days

Indicator	Target
Interim suspension on credible critical evidence	Same day
Investigation concluded	60 Business Days
Appeal decided	45 Business Days
Share of QCCs selected at random for Enhanced Review	10%
Post-Attestation surveillance sample	5% of prior-year Issuances

Document history

Version	Date	Summary
0.1	October 2026	First draft, issued as a subsidiary document to Version 0.1 of the Standard. Not operable until Section 2 of the Standard is settled.