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## CONFIDENTIAL

## ASSESSMENT CHECKLIST FOR

## ACCREDITATION SCHEME FOR VALIDATION/VERIFICATION BODY

**ISO/IEC 17029:2019 Conformity assessment – General principles and requirements for validation and verification bodies**

**ISO 14065:2020 General principles and requirements for bodies validating and verifying environmental information**

**ISO 14066:2011 Greenhouse Gases – Competence Requirements for Greenhouse Gas Validation Teams and Verification Teams**

**ISO 14064-3:2019 Greenhouse gases – Part 3: Specification with guidance for the validation and verification of greenhouse gas statements**

|  |  |  |
| --- | --- | --- |
| **Validation/Verification Body (VB)** | **:** |  |
| **Address** | **:** |  |
| **Date of Assessment** | **:** |  |
| **Type of Assessment** | **:** |  |
| **SAC Assessment Team** | **:** |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Validation/Verification Standard /Scope | No. of SAC Accredited reports issued at the end of last December | No. of SAC Accredited reports issued since 01 Jan this year | Name of Internal Validators/ Verifiers | Name of Contracted (External) Validators/ Verifiers | Name of Expert (if any) |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

**Legend:**

C – Complies, O – Observation, T – To Address at Audit, N – Nonconformity, N/A – Not Applicable, F – Further information required

| **Clause** | **Requirements** | **Comments by VB (Manual and /or procedure references)** | | **Finding / Comment by SAC Assessment Team** |
| --- | --- | --- | --- | --- |
| **5.** | **General requirements** |  | |  |
| **5.1** | **Legal entity** |  | |  |
| 5.1 | Does the Validation/Verification Body **(VB)** have a description of its legal status, including, if applicable, the names of its owners and, if different, the names of the persons who control it? |  | |  |
| **5.2** | **Responsibility for validation/verification statements** |  | |  |
| 5.2 | Is the VB a legal entity, or a defined part of a legal entity, such that it can be held legally responsible for all its Validation/Verification **(V/V)** activities? |  | |  |
|  | Does the VB have a legally enforceable agreement with each client for the provision of V/V services? |  | |  |
|  | Does the VB retain authority and responsibility for its V/V activities, decisions and V/V statements? |  | |  |
| **5.3** | **Management of impartiality** |  | |  |
|  | Does the VB ensure, through a mechanism independent of its operations, that impartiality is being achieved? (ISO 14065: 2020) |  | |  |
| 5.3.1 | Does the VB act impartially and avoid unacceptable conflicts of interest? |  | |  |
| 5.3.2 | Does the VB document how it manages potential conflict of interest situations and risks to impartiality from within the VB by evaluating finances and sources of income to demonstrate that commercial, financial or other factors do not compromise impartiality? |  | |  |
| 5.3.3 | Does the VB document how it manages potential conflict of interest situations and risks to impartiality from within the VB or any relationships by: |  | |  |
|  | 1. identifying and analysing potential conflict of interest situations from V/V activities including potential conflicts arising from any relationships? |  | |  |
|  | 1. requiring personnel relevant to the validation or verification to reveal any situation that presents them or the VB with a potential conflict of interest? |  | |  |
|  | 1. have formal rules and/or contractual conditions to ensure that each team member acts in an impartial manner? |  | |  |
| 5.3.4 | If a threat to impartiality is identified, does the VB eliminate or minimize the effect so that the impartiality is not compromised? |  | |  |
|  | Does the VB have a process to identify, analyse, evaluate, treat, monitor and document the risks related to conflict of interests arising from the provision of V/V services including any conflicts arising from its relationships on an ongoing basis?  In the event where any threats to impartiality are identified, does the VB document and demonstrate how it eliminates such threats and document any residual risk? |  | |  |
| 5.3.5 | Does the VB have commitment by top management to act impartially in V/V activities via a documented statement? |  | |  |
| 5.3.6 | Does the VB make publicly available a statement that describes its understanding of the importance of impartiality in V/V activities, how it manages conflict of interest and how it ensures the objectivity of V/V activities? |  | |  |
| 5.3.7 | Does the VB ensure that the review and decision made by personnel are different from those who conducted the V/V execution? |  | |  |
| 5.3.8 | Does the VB consider the potential threat to impartiality (e.g. self-review and familiarity) when both validation and verification activities are provided to the same client?  Does the VB document the management of this risk accordingly? |  | |  |
| 5.3.9 | Does the VB avoid offering or providing both consultancy and V/V activities for the same claim from the same client? |  | |  |
| 5.3.10 | Does the VB avoid providing V/V activities to clients who have received consultancy relating to the same claim, and where the relationship between the body that provides consultancy and the VB poses an unacceptable threat to impartiality to the VB?  This includes potential clients with which the VB is pre-engaged. |  | |  |
| 5.3.11 | Does the VB not engage in marketing its V/V activities by linking it with activities of any body that provides consultancy? |  | |  |
| 5.3.12 | Does the VB take action when it is made aware of (e.g. via a complaint) inappropriate links with or announcements by any consultancy organisation stating or implying that validation/verification would be simpler, easier, faster or less expensive if the VB services were used? |  | |  |
|  | Does the VB not state or imply that V/V activities would be simpler, easier, faster or less expensive if a specified consultancy organization were used? |  | |  |
| 5.3.13 | Does the VB take action to respond to any threats to impartiality arising from the actions of other persons, bodies or organisations, including the actions of those bodies to which V/V activities have been outsourced? |  | |  |
| **5.4** | **Liability** |  | |  |
|  | Does the VB demonstrate that it has evaluated financial risks associated with its V/V activities? |  | |  |
|  | Does the VB have sufficient arrangements (e.g. insurance, reserves) to cover liabilities arising from the activities and areas in which it operates? |  | |  |
| **6** | **Structural requirements** |  |  | |
| **6.1** | **Organizational structure and top management** |  |  | |
| 6.1.1 | Does the VB organise its management and internal structure so as to enable it to maintain the capability to perform its V/V activities? |  | |  |
| 6.1.2 | Does the VB structure and manage its V/V activities by aligning them to its management and internal structure so as to safeguard impartiality? |  | |  |
| 6.1.3 | Does the VB document its organizational structure, duties, responsibilities and authorities of management and other personnel involved in the V/V activities and any committees? If the VB is a defined part of a legal entity, does the structure include the line of authority and the relationship to other parts within the same legal entity? |  | |  |
| 6.1.4 | Does the VB identify the top management (board, group of persons, or person) having overall authority and responsibility for each of the following: |  | |  |
|  | 1. development of policies and establishment of processes relating to its operations; |  | |  |
|  | 1. supervision of the implementation of the policies and processes; |  | |  |
|  | 1. ensuring impartiality; |  | |  |
|  | 1. supervision of its finances |  | |  |
|  | 1. development of V/V activities and requirements; |  | |  |
|  | 1. performance of V/V activities; |  | |  |
|  | 1. decisions and issue of V/V statements; |  | |  |
|  | 1. delegation of authority to committees or individuals, as required, to undertake defined activities on its behalf; |  | |  |
|  | 1. contractual arrangements; |  | |  |
|  | 1. personnel competence requirements; |  | |  |
|  | 1. responsiveness to complaints and appeals; |  | |  |
|  | 1. management system of the VB; |  | |  |
|  | 1. provision of adequate resources for V/V activities? |  | |  |
| **6.2** | **Operational control** |  | |  |
| 6.2.1 | Does the VB have a process for the effective control of V/V activities delivered by entities under its operational control, branch offices, partnerships, agents, franchisees, etc., irrespective of their legal status, relationship or geographical location? |  | |  |
| 6.2.2 | Does the VB determine and establish the appropriate level and method of control of activities undertaken? This includes its processes, sectors of V/V activities, competence of personnel, lines of management control, reporting and remote access to operations, and records. |  | |  |
| 6.2.3 | Does the VB consider the risk that these activities pose to the competence, consistency and impartiality of the VB?  How often does the VB conduct risk reviews? |  | |  |
| **7** | **Resource requirements** |  | |  |
| **7.1** | **General** |  | |  |
|  | Does the VB have access to personnel, facilities, equipment, systems and support services that are necessary to perform its V/V activities? |  | |  |
| **7.2** | **Personnel** |  | |  |
| 7.2.1 | Does the VB have access to a sufficient number of competent persons to perform its V/V activities? |  | |  |
| 7.2.2 | Does the VB require all personnel involved in V/V activities to enter into a legally enforceable agreement by which the personnel commit themselves to the following: |  | |  |
|  | 1. to comply with the processes and instructions of the VB, including those relating to impartiality and confidentiality; |  | |  |
|  | 1. to declare any prior and/or present association on their own part, or on the part of another person or organization with which they have a relationship (e.g. a family member or their employer), with a client of the VB; |  | |  |
|  | 1. to reveal any situation known to them that can present them or the VB with a perceived or actual conflict of interest? |  | |  |
| 7.2.3 | Does the VB use the information in ISO17029 cl 7.2.2 as input into identifying threats to impartiality raised by the activities of such personnel, or by the persons or organizations related to them? |  | |  |
| 7.2.4 | Do all personnel of the VB, either internal or external, that could influence the V/V activities, act impartially?  Do verifiers/validators demonstrate compliance with ethical requirements by adhering to the principles included in Clause 4 of ISO 14065: 2020? (ISO 14065:2020) |  | |  |
| 7.2.5 | Does the VB specify a period that personnel who have provided consultancy on the claim to be the object of validation/verification not perform V/V activities in relation to their previous involvement?  The period shall be long enough to ensure that the threats to impartiality are minimized or eliminated. Is the period specified not less than two years? (ISO 14065:2020) |  | |  |
| 7.2.6 | Do all personnel, including any committee members, contractors, personnel of external bodies, or individuals acting on the VB’s behalf, keep confidential all information obtained or created during the performance of the VB's V/V activities? |  | |  |
| 7.2.7 | Does the VB communicate to personnel their duties, responsibilities and authorities? |  | |  |
| **7.3** | **Management process for the competence of personnel** |  | |  |
| 7.3.1 | Has the VB established and maintained a procedure: |  | |  |
|  | 1. to determine required competencies for each sector in which it operates? |  | |  |
|  | 1. to demonstrate that management and support personnel have appropriate competencies in activities associated with the V/V activities? |  | |  |
|  | 1. to demonstrate that validators, verifiers and technical experts have appropriate competencies? |  | |  |
|  | 1. to have access to relevant internal or external expertise for advice on specific matters relating to V/V activities, sectors or areas within the scope of their work? |  | |  |
|  | Does the VB document fulfilment of the above procedure in identifying and demonstrating both management and personnel competencies? |  | |  |
| 7.3.2 | Do the processes require the VB: |  | |  |
|  | 1. to determine the criteria for the competence of personnel for each function in the V/V process, including at least: |  | |  |
|  | * the ability to apply generic V/V concepts (e.g. evidence gathering, risk, misstatements, level of assurance, materiality); |  | |  |
|  | * knowledge about the type and typical content of the client’s claim; |  | |  |
|  | * knowledge of the programme requirements (e.g. competence required for specific V/V process); |  | |  |
|  | 1. to identify training needs and provide, as necessary, training on V/V processes, requirements, methodologies, activities and other relevant V/V programme requirements; |  | |  |
|  | 1. to demonstrate that the personnel have the required competence for the duties and responsibilities they undertake; |  | |  |
|  | 1. to formally authorize personnel for functions in the V/V process; |  | |  |
|  | 1. to monitor the performance of the personnel? |  | |  |
|  | In addition to having the process required by ISO/IEC 17029:2019 7.3.1, does the VB establish, implement and maintain a process for: |  | |  |
|  | 1. defining required competencies for each programme and sector in which it operates; |  | |  |
|  | 1. ensuring that validators, verifiers, technical experts and reviewers have appropriate competencies; |  | |  |
|  | 1. ensuring that there is access to relevant internal or external expertise for advice on specific matters relating to environmental information programme, validation or verification activities, sectors or areas within the scope of their work? (ISO 14065:2020) |  | |  |
|  | Does the VB follow the additional requirements and competencies for personnel given in Annexes D, E and F of ISO 14065: 2020 as applicable? (ISO 14065:2020) |  | |  |
| 7.3.3 | Does the VB have documented information demonstrating competence of its personnel involved in the V/V activities? This includes relevant education, training, experience, performance monitoring, affiliations, and professional status. |  | |  |
|  | The performance monitoring shall be periodic. Do the monitoring techniques include annual performance reviews, review of the reports, on the job monitoring and interviews? Are the monitoring techniques used in proportion with the impact of the performance on the outcome of the V/V activities? (ISO 14065:2020) |  | |  |
| 7.3.4 | Does the VB establish competent V/V teams and provide appropriate management and support services?  If one individual fulfils all the requirements for a V/V team, then that person may be considered as a V/V team. (ISO 14065:2020) |  | |  |
|  | 5.2.1 General (ISO 14066:2011) |  | |  |
|  | Does the V/V Team possess the following:   1. GHG programme knowledge, 2. Technical knowledge, 3. Data and information auditing knowledge, 4. Team leader knowledge? |  | |  |
| 7.3.5 | Does the V/V team have ability to apply detailed knowledge of the applicable programme, including its: |  | |  |
|  | 1. eligibility requirements; |  | |  |
|  | 1. implementation in different jurisdictions, as applicable; |  | |  |
|  | 1. validation or verification requirements and guidelines? (ISO 14065:2020) |  | |  |
|  | 5.2.2.1 Generic GHG programme knowledge (ISO 14066:2011) |  | |  |
|  | Does the V/V team collectively have GHG programme knowledge, including the following:   1. Eligibility requirements, 2. Applicable legal requirements, 3. Implementation in different jurisdictions as applicable, 4. Restrictions associated with geographic locations, 5. V/V requirements and guidelines, and 6. Scope of the GHG emissions subject to reporting? |  | |  |
|  | 5.2.2.2. Additional GHG programme knowledge for organization level verification  (ISO 14066:2011) |  | |  |
|  | Does the verification team have additional GHG programme knowledge for organization level verification, including, as applicable, eligible processes and sectors? |  | |  |
|  | 5.2.2.3 Additional GHG programme knowledge for project validation or verification (ISO 14066:2011) |  | |  |
|  | Does the project validation team or project verification team collectively have additional GHG programme knowledge for project V/V, including: |  | |  |
|  | 1. established project boundaries and project types, including industry sectors and technology areas, 2. applicable project methodologies, 3. eligible emission reductions or removal enhancements? |  | |  |
| 7.3.6 | Does the V/V team have sufficient technical expertise to evaluate: |  | |  |
|  | 1. relevant activities and technology; |  | |  |
|  | 1. quantification, monitoring and reporting, including relevant technical and sector issues? (ISO 14065:2020) |  | |  |
|  | 5.2.3.1 Generic technical knowledge  (ISO 14066:2011) |  | |  |
|  | Does the V/V team collectively have technical knowledge, including (as applicable) the following: |  | |  |
|  | 1. GHGs, global warming potentials, activity data and emission factors, 2. Application of materiality and material discrepancy, 3. Application of quantification and reporting principles, 4. Relevant sector GHG sources, sinks and reservoirs (SSRs)? and 5. relevant sector quantification methodologies, monitoring techniques and calibration procedures and their consequences for data quality? |  | |  |
|  | 5.2.3.2 Additional technical knowledge for organization level verification (ISO 14066:2011) |  | |  |
|  | Does the verification team collectively have additional technical knowledge for organization level verification, including (as applicable) criteria, processes, procedures and/or methodologies for setting:   1. organizational boundaries, 2. operational boundaries? |  | |  |
|  | 5.2.3.3 Additional technical knowledge for project validation or verification (ISO 14066:2011) |  | |  |
|  | Does the project V/V team collectively have additional project-specific technical knowledge including (as applicable) the following: |  | |  |
|  | 1. the application of the following principles and concepts: |  | |  |
|  | * conservativeness, |  | |  |
|  | * equivalence, |  | |  |
|  | * additionality, |  | |  |
|  | * leakage, |  | |  |
|  | * permanence? |  | |  |
|  | 1. common criteria, processes, procedures and/or methodologies for: |  | |  |
|  | * selecting baselines, |  | |  |
|  | * setting GHG project boundaries, |  | |  |
|  | * assessing additionality (as exemplified by benchmarking and financial, technological and policy barriers), |  | |  |
|  | * the treatment of uncertainty? |  | |  |
|  | 1. key factors that influence the GHG emission reduction and/or removal enhancement? |  | |  |
|  | 1. the views of relevant stakeholders? |  | |  |
|  | 5.2.3.4 Additional technical knowledge for the verification of other GHG assertions (ISO 14066:2011) |  | |  |
|  | Does the verification team collectively have additional technical knowledge for the verification of other GHG assertions, including criteria, processes, procedures and/or methodologies for: |  | |  |
|  | 1. life cycle assessment for the purposes of carbon footprint declarations, |  | |  |
|  | 1. environmental declarations and labels, |  | |  |
|  | 1. statements of carbon neutrality and other related assertions? |  | |  |
| 7.3.7 | Does the V/V team have data and information auditing expertise to evaluate the environmental information statement, including the ability: |  | |  |
|  | 1. to evaluate the information system to determine whether the responsible party has effectively identified, collected, analysed and reported on relevant environmental information, and has systematically taken corrective actions to address any misstatements and nonconformities; |  | |  |
|  | 1. to design an evidence-gathering plan; |  | |  |
|  | 1. to analyse risks associated with the use of data and data systems; |  | |  |
|  | 1. to identify failures in data and data systems; |  | |  |
|  | 1. to evaluate the impact of the various streams of data on the materiality of the environmental information statement? (ISO 14065:2020) |  | |  |
|  | 5.2.4 Data and information auditing knowledge (ISO 14066:2011) |  | |  |
|  | Does the V/V team collectively have data and information auditing knowledge, including: |  | |  |
|  | 1. data and information auditing methodologies, |  | |  |
|  | 1. risk assessment methodologies, |  | |  |
|  | 1. data and information sampling techniques, |  | |  |
|  | 1. GHG data and information control systems, |  | |  |
|  | 1. typical internal control systems? |  | |  |
| 7.3.8 | Is the V/V team able to communicate effectively in appropriate languages on matters relevant to the validation or verification? (ISO 14065:2020) |  | |  |
| 7.3.9 | Does the V/V team leader have: |  | |  |
|  | 1. sufficient knowledge and expertise of the competencies detailed in clauses 7.3.1 to 7.3.5 of ISO 14065: 2020 to manage the V/V team in order to meet the validation or verification objectives; |  | |  |
|  | 1. the demonstrated ability to perform validation or verification; |  | |  |
|  | 1. the demonstrated ability to manage audit teams? (ISO 14065:2020) |  | |  |
|  | 5.2.5 Team leader knowledge (ISO 14066:2011) |  | |  |
|  | Does the team leader have sufficient V/V knowledge (applicable to the engagement) including: |  | |  |
|  | 1. the scope, criteria, objective, materiality, and level of assurance of the validation or verification, |  | |  |
|  | 1. the competence of team members, |  | |  |
|  | 1. validation or verification of related risks? |  | |  |
|  | 1. project, resource, and team management? |  | |  |
|  | 5.3 Skills (ISO 14066:2011)  Does the V/V team collectively have the necessary skills to perform V/V activities, such as: |  | |  |
|  | 1. retrieve relevant information and apply the knowledge in a manner appropriate for the work, |  | |  |
|  | 1. understand the meaning, translation, and interpretation of information, |  | |  |
|  | 1. think critically and analyse multiple inputs, |  | |  |
|  | 1. distinguish between facts and inferences and exercise professional scepticism, |  | |  |
|  | 1. carry out independent research to challenge assumptions and evidence asserted by a responsible party or client, |  | |  |
|  | 1. strike a balance between attention to detail and a high-level assessment of the anticipated outcome during the V/V process, |  | |  |
|  | 1. manage detail, particularly at the level of ensuring that required checks are performed (e.g. between a GHG project plan and the GHG project report, and between a GHG inventory and its corresponding report), |  | |  |
|  | 1. evaluate the information, data, and assumptions and make professional judgements, |  | |  |
|  | 1. apply validation and verification methods in expected and unanticipated situations, |  | |  |
|  | 1. communicate the validation or verification process and results? |  | |  |
|  | 6 Sector competence (ISO 14066:2011)  Does the V/V team collectively have applicable sector knowledge and skills? |  | |  |
|  | For each sector, does the V/V team’s collective technical competence include the capability to: |  | |  |
|  | 1. identify GHG SSRs from process flow diagrams, site plans, site inspections, process and instrumentation drawings, approvals and permits or other data sources, |  | |  |
|  | 1. identify GHG SSRs relative to the sector, |  | |  |
|  | 1. identify sources of leakage, |  | |  |
|  | 1. identify project baselines associated with a specific project type, |  | |  |
|  | 1. identify situations that could affect the materiality of the GHG assertion, including typical and atypical operating conditions, |  | |  |
|  | 1. demonstrate equivalence between the type and level of activities, goods or services of the baseline scenario and GHG project, |  | |  |
|  | 1. apply industry knowledge in assessing the project and baseline scenarios? |  | |  |
|  | 7 Competence for the review of GHG validation or verification statements (ISO 14066:2011)  Are the personnel carrying out the review of the validation or verification statement competent to carry out the functions or activities in the standards? |  | |  |
|  | 8 Development and maintenance of validation and verification knowledge and skills (ISO 14066:2011) |  | |  |
|  | 8.1 General (ISO 14066:2011)  Is the V/V team competent on the basis of the team’s collective knowledge, skills and abilities? |  | |  |
|  | 8.2 Demonstration of knowledge and skills  (ISO 14066:2011)  For the purposes of achieving initial or supplemental qualifications to undertake V/V activities for given sectors, did the validator or verifier demonstrate his/her knowledge and skills through a variety of methods, including but not limited to:   1. education, 2. training, 3. work experience relevant to the competence required for the activity, 4. tutoring or mentoring by more experienced staff? |  | |  |
|  | 8.3 Maintenance of knowledge and skills  (ISO 14066:2011)  A validator or verifier should maintain knowledge and skills through ongoing awareness of developments in GHG management, including relevant national and international GHG programmes, climate science and relevant legal requirements.  A validator or verifier should also undertake a programme of continuing professional development, including training, consistent with emerging trends in GHG management. |  | |  |
| **7.4** | **Outsourcing** |  | |  |
|  | In the absence of applicable programme prohibitions on outsourcing, does the VB outsource V/V activities by: |  | |  |
|  | 1. retaining full responsibility for the V/V; |  | |  |
|  | 1. not outsourcing the engagement activities, the decision on the confirmation of the claim and the issue of the statement; |  | |  |
|  | 1. having a legally enforceable agreement, including confidentiality and management of impartiality requirements, with each body that provides outsourced activities; |  | |  |
|  | 1. ensuring that the body that provides outsourced activities conforms with the applicable requirements of this document, including competence, impartiality and confidentiality and to any applicable programme requirements; |  | |  |
|  | 1. obtain consent from the client to use the organization that provides the outsourced activities? |  | |  |
| **8** | **Validation/verification programme** |  | |  |
|  | Does the VB apply one or more V/V programme(s) that are consistent with, and not exclude the requirements of this document? |  | |  |
|  | Note – Refer to Annex A of ISO/IEC 17029:2019 for specific elements that can be included in V/V programme(s) |  | |  |
| **~~9~~** | **Process requirements** |  | |  |
| **9.1** | **General** |  | |  |
|  | Does the VB complete the following process steps as V/V activities: |  | |  |
|  | * pre-engagement; |  | |  |
|  | * engagement; |  | |  |
|  | * planning; |  | |  |
|  | * V/V execution; |  | |  |
|  | * review; |  | |  |
|  | * decision and issue of the V/V statement; |  | |  |
|  | * facts discovered after the issue of the V/V statement; |  | |  |
|  | * handling of appeals; |  | |  |
|  | * handling of complaints; |  | |  |
|  | * records? |  | |  |
| **9.2** | **Pre-engagement** |  | |  |
| 9.2.1 | Does the VB require the client to submit information sufficient to carry out a pre-engagement review, including at least the following: |  | |  |
|  | 1. client name and the proposed claim to be validated/verified; |  | |  |
|  | 1. locations where the client’s activities are undertaken; |  | |  |
|  | 1. the V/V programme and associated specified requirements for the V/V; |  | |  |
|  | 1. the objectives and scope of the V/V; |  | |  |
|  | 1. reports, data and any other relevant information; |  | |  |
|  | 1. where known at this stage and where applicable, the materiality and the level of assurance; |  | |  |
|  | 1. any other information as required by the V/V programme? |  | |  |
| 9.2.2 | Does the VB conduct a pre-engagement review of the information received from the client to ensure that: |  | |  |
|  | 1. an applicable programme exists or a programme is to be established; |  | |  |
|  | 1. the claim is understood (e.g. context, content and complexity); |  | |  |
|  | 1. the objectives and scope of the V/V have been agreed with the client; |  | |  |
|  | 1. the specified requirements against which the claim will be validated/verified have been identified and are suitable; |  | |  |
|  | 1. where applicable, the materiality and level of assurance have been agreed; |  | |  |
|  | 1. the process for V/V activities can be achieved (e.g. evidence gathering activities, evaluation of gathered evidences); |  | |  |
|  | 1. the V/V duration can be estimated; |  | |  |
|  | 1. the VB has identified and has access to the resources and competences that are required to undertake the V/V; |  | |  |
|  | 1. the time frame for the planned V/V can be proposed? |  | |  |
|  | In addition to the requirements given in ISO/IEC 17029: 2019, clause 9.2.2, does the V/V team ensure that the engagement type(s) has(ve) been identified? (ISO14065:2020) |  | |  |
|  | 5.1.1 General (ISO 14064-3:2019) |  | |  |
|  | Does the verifier/validator confirm the following aspects of the engagement: |  | |  |
|  | 1. type; |  | |  |
|  | 1. objectives: verification/validation; |  | |  |
|  | 1. scope: boundary, period; |  | |  |
|  | 1. criteria: materiality, level of assurance, etc? |  | |  |
|  | 5.1.2 Objectives (ISO 14064-3:2019) |  | |  |
|  | Do the verifier/validator and the client agree on the engagement type(s) and consider the needs of the intended user?  Does the verifier/validator assess the appropriateness of the proposed engagement type? |  | |  |
|  | 5.1.3 Level of assurance in the case of verification (ISO 14064-3:2019) |  | |  |
|  | For verification, do the verifier and the client agree on the level of assurance to be applied and consider the needs of the intended user?  Does the verifier assess the appropriateness of the level of assurance?  Does the verifier not change the level of assurance during the verification, but may terminate the engagement and start a new engagement with a different level of assurance?  Is the level of assurance specified prior to the start of the verification because the level of assurance establishes the nature, extent and timing (the design) of the evidence-gathering activities?  ISO 14064-3: 2019 describes requirements applicable for verification at a reasonable level of assurance. In cases of limited level of assurance, are the requirements in Annex A of ISO 14064-3: 2019 met? |  | |  |
|  | 5.1.4 Objectives (ISO 14064-3:2019) |  | |  |
|  | Do the verifier/validator and client agree on the verification/validation objectives at the beginning of the V/V engagement? |  | |  |
|  | Do verification objectives include reaching a conclusion about the accuracy of the GHG statement and the conformity of the statement with criteria? |  | |  |
|  | Do validation objectives include an assessment of the likelihood that implementation of the GHG-related activities will result in the achievement of GHG outcomes as stated by the responsible party, if included in the validation scope? |  | |  |
|  | 5.1.5 Criteria (ISO 14064-3:2019) |  | |  |
|  | Do the verifier/validator and client agree on the criteria taking into account the principles and requirements of the standards or GHG programme to which the responsible party subscribes? Does the verifier/validator assess the suitability of the criteria proposed by the client, considering: |  | |  |
|  | 1. the method for determining engagement scope and boundaries; |  | |  |
|  | 1. the GHGs and sources, sinks and reservoirs (SSRs) to be accounted for; |  | |  |
|  | 1. the quantification methods; |  | |  |
|  | 1. requirements for disclosures? |  | |  |
|  | Are the criteria relevant, complete, reliable and understandable? Does it available to the intended user? Are the criteria referenced in the opinion? |  | |  |
|  | 5.1.6 Scope (ISO 14064-3:2019) |  | |  |
|  | Do the verifier/validator and client agree on the V/V scope at the beginning of the V/V process? Does the scope, as a minimum, include the following: |  | |  |
|  | 1. boundaries; |  | |  |
|  | 1. facilities, physical infrastructure, activities, technologies and processes; |  | |  |
|  | 1. GHG SSRs; |  | |  |
|  | 1. types of GHGs; |  | |  |
|  | 1. time period? |  | |  |
|  | For GHG statements that contain emission reductions or removal enhancements, does the scope also include: |  | |  |
|  | * any material secondary effects; |  | |  |
|  | * baselines (verification); |  | |  |
|  | * baseline scenarios (validation)? |  | |  |
|  | 5.1.7 Materiality thresholds (ISO 14064-3:2019) |  | |  |
|  | Does the verifier/validator confirm the materiality threshold required by the intended users? If no materiality threshold has been specified by intended users, does the verifier/validator set (a) materiality threshold(s) and communicate them to the client? |  | |  |
| 9.2.3 | Does the VB determine either accept or decline to perform V/V following the pre-engagement review of the submitted information by the client? |  | |  |
| **9.3** | **Engagement** |  | |  |
| 9.3.1 | Does the VB have an agreement with each client for the provision of V/V activities in accordance with the relevant requirements of this document and the requirements specified in the applicable V/V programme: |  | |  |
|  | 1. for second- and third-party V/V activities, a legally enforceable agreement (e.g. a contract); |  | |  |
|  | 1. for first party V/V activities, an internal agreement such as service level agreement, internal contract, statement of work, or other enforceable internal agreement? |  | |  |
| 9.3.2 | Does the VB ensure its agreement requires that the client complies at least with the following: |  | |  |
|  | 1. V/V requirements; |  | |  |
|  | 1. making all necessary arrangements for the conduct of the V/V, including provisions for examining documentation and access to all relevant processes, areas, records, and personnel; |  | |  |
|  | 1. where applicable, making provisions to accommodate observers; |  | |  |
|  | 1. complying with the rules of the VB for reference to V/V or use of marks? |  | |  |
|  | In addition to the requirements given in ISO/IEC 17029: 2019 clause 9.3.2, does the client communicate any facts to the VB that can affect the validity of an issued opinion? (ISO 14065:2020) |  | |  |
| 9.3.3 | Does the agreement confirm that the client engages the VB to undertake V/V activities, including the specification of: |  | |  |
|  | 1. the items listed in clause 9.2.2 of ISO/IEC 17029: 2019 ; |  | |  |
|  | 1. the specific requirements for the V/V activity, including any additional relevant requirements set by a programme or standard? |  | |  |
| 9.3.4 | Does the VB take responsibility for any inputs that it accepts to take into account as part of its V/V activities, including those that have been generated by the client or other external parties? |  | |  |
| **9.4** | **Planning** |  | |  |
| 9.4.1 | Does the VB undertake the following planning activities taking into account the requirements specified in the applicable V/V programme before undertaking the V/V activities: |  | |  |
|  | 1. assign competent resources to undertake the activities; |  | |  |
|  | 1. determine the V/V activities based on the understanding of the claim; |  | |  |
|  | 1. assess the risk of a material misstatement regarding the claim; |  | |  |
|  | 1. confirm the timing and access arrangements with the client; |  | |  |
|  | 1. determine evidence-gathering activities needed to complete the V/V in accordance with the specified requirements and consistent with the results of b) and c); |  | |  |
|  | 1. prepare an evidence-gathering plan, taking into account c) and any measures that the client has in place to control sources of potential errors, omissions and misrepresentations; |  | |  |
|  | 1. prepare a V/V plan considering the evidence-gathering plan as an input? |  | |  |
|  | In addition to the planning activities required in ISO/IEC 17029:2019 clause 9.4.1, does the V/V team: |  | |  |
|  | 1. perform a strategic analysis to understand the nature and complexity related to the environmental information statement and to determine the extent of the V/V activities based on the engagement type; |  | |  |
|  | 1. assess the risk of nonconformity to the criteria? (ISO 14065:2020) |  | |  |
|  | 5.2 Verification/validation team selection (ISO 14064-3:2019) |  | |  |
|  | Does the team selected have the necessary skills and competences to undertake the V/V? |  | |  |
| 9.4.2 | Does the VB develop a V/V plan that describes activities and schedules, and that includes the following: |  | |  |
|  | 1. objectives and scope of V/V; |  | |  |
|  | 1. identification of the V/V team members and their roles and responsibilities in the team (e.g. team leader, observer); |  | |  |
|  | 1. time frame and duration of V/V activities; |  | |  |
|  | 1. specified requirements? |  | |  |
|  | In addition to the requirements of ISO/IEC 17029: 2019, clause 9.4.2, does the V/V plan include the level of assurance and materiality? (ISO 14065:2020) |  | |  |
|  | Are the V/V plan and evidence-gathering plan approved by the team leader? (ISO 14065:2020) |  | |  |
|  | Are the amendments to the V/V plan and evidence-gathering plan approved by the team leader in the following circumstances: |  | |  |
|  | 1. change in scope or timing of V/V activities; |  | |  |
|  | 1. change in evidence-gathering procedures; |  | |  |
|  | 1. change in locations and sources of information for evidence-gathering; |  | |  |
|  | 1. when the V/V process identifies new risks or concerns that could lead to material misstatements or nonconformities? (ISO 14065:2020) |  | |  |
| 9.4.3 | Does the VB inform the client of the names and roles of the team members with sufficient notice for any objection to the appointment of a team member to be made? |  | |  |
| 9.4.4 | Does the VB communicate to the client the V/V plan? |  | |  |
| **9.5** | **Validation/verification execution** |  | |  |
| 9.5.1 | Does the VB perform the V/V execution activities in accordance with the V/V plan? |  | |  |
| 9.5.2 | Is the V/V plan revised as necessary during the V/V execution activities? |  | |  |
| 9.5.3 | Are any revisions to the V/V plan internally documented, including the reasons, and communicated to the client? |  | |  |
| 9.5.4 | Does the VB undertake the following activities: |  | |  |
|  | 1. collection of sufficient objective evidence on original data/information, ensuring its traceability through the data/information management process, any further analysis and calculation; |  | |  |
|  | 1. identification of misstatements and consideration of their materiality; |  | |  |
|  | 1. assessment of conformity with specified requirements, taking into account the V/V programme? |  | |  |
|  | 5.3 Verification/validation activities and techniques (ISO 14064-3:2019) |  | |  |
|  | Do verifiers/validators use one or more of the following evidence-gathering activities and techniques in the V/V: |  | |  |
|  | 1. observation; |  | |  |
|  | 1. inquiry; |  | |  |
|  | 1. analytical testing; |  | |  |
|  | 1. confirmation; |  | |  |
|  | 1. recalculation; |  | |  |
|  | 1. examination; |  | |  |
|  | 1. retracing; |  | |  |
|  | 1. tracing; |  | |  |
|  | 1. control testing; |  | |  |
|  | 1. sampling; |  | |  |
|  | 1. estimate testing; |  | |  |
|  | 1. cross-checking; |  | |  |
|  | 1. reconciliation? |  | |  |
|  | 5.4 Specific requirements (ISO 14064-3:2019) |  | |  |
|  | 5.4.1 Verifier/validator communication (ISO 14064-3:2019) |  | |  |
|  | Does the verifier/validator, as soon as practicable, communicate requests for clarification, material misstatements and nonconformities to the responsible party? If there is a material adjustment to be made to the GHG statement, does the verifier/validator communicate the need for the adjustment to the responsible party? |  | |  |
|  | If, in the verifier’s/validator’s judgement, the responsible party does not respond appropriately within a reasonable period, does the verifier/validator inform the client, if different from the responsible party? |  | |  |
|  | If, in the verifier’s/validator’s judgement, the client does not respond appropriately within a reasonable period, does the verifier/validator: |  | |  |
|  | 1. issue a modified or adverse verification/validation opinion; or |  | |  |
|  | 1. withdraw from the verification/validation? |  | |  |
|  | Does the verifier/validator communicate non-material misstatements to the responsible party? |  | |  |
|  | 5.4.2 Sufficiency of evidence (ISO 14064-3:2019) |  | |  |
|  | If the verifier/validator determines that there is insufficient information to support the GHG statement, does the verifier/validator request additional information?  If sufficient information cannot be obtained and the information is necessary for the verifier/validator to form a conclusion, does the verifier/validator not proceed with the verification/validation and disclaim the issuance of an opinion? |  | |  |
|  | 5.4.3 Intentional misstatement (ISO 14064-3:2019) |  | |  |
|  | If a matter comes to the verifier’s/validator’s attention that causes the verifier/validator to believe in the existence of intentional misstatement or noncompliance by the responsible party with laws and regulations, does the verifier/validator communicate the matter to the appropriate parties as soon as practicable? |  | |  |
|  | 5.4.4 Documented information (ISO 14064-3:2019) |  | |  |
|  | Does the verifier/validator maintain the following records: |  | |  |
|  | 1. engagement terms; |  | |  |
|  | 1. verification/validation plan; |  | |  |
|  | 1. evidence-gathering plan; |  | |  |
|  | 1. who performed the evidence-gathering activities and when they were performed; |  | |  |
|  | 1. collected evidence; |  | |  |
|  | 1. requests for clarification, material misstatements and nonconformities arising from the verification/validation and the conclusions reached; |  | |  |
|  | 1. communication with the responsible party on material misstatements; |  | |  |
|  | 1. the conclusions reached and opinions by the verifier/validator; |  | |  |
|  | 1. the name of the independent reviewer, the date of review and comments of the reviewer? |  | |  |
|  | 6 Verification (ISO 14064-3:2019) |  | |  |
|  | 6.1 Planning (ISO 14064-3:2019) |  | |  |
|  | 6.1.1 Strategic analysis (ISO 14064-3:2019) |  | |  |
|  | 6.1.1.1 General (ISO 14064-3:2019) |  | |  |
|  | Does the verifier perform a strategic analysis to understand the activities and complexity of the organization, project or product, and to determine the nature and extent of the verification activities? |  | |  |
|  | Does the strategic analysis consider: |  | |  |
|  | 1. relevant sector information; |  | |  |
|  | 1. the nature of operations of the facility(ies) or project or product; |  | |  |
|  | 1. the requirements of the criteria, including applicable regulatory and/or GHG programme requirements; |  | |  |
|  | 1. the intended user’s materiality threshold, including the qualitative and quantitative components; |  | |  |
|  | 1. the likely accuracy and completeness of the GHG statement; |  | |  |
|  | 1. the scope of the GHG statement and related boundaries; |  | |  |
|  | 1. the time boundary for data; |  | |  |
|  | 1. emissions SSRs and their contribution to the overall GHG statement; |  | |  |
|  | 1. changes in GHG emissions, removals and reservoir quantities from the prior reporting period; |  | |  |
|  | 1. appropriateness of quantification and reporting methods, and any changes; |  | |  |
|  | 1. sources of GHG information; |  | |  |
|  | 1. data management information system and controls;; |  | |  |
|  | 1. management oversight of the responsible party’s reporting data and supporting processes; |  | |  |
|  | 1. the availability of evidence for the responsible party's GHG information and statement; |  | |  |
|  | 1. the results of previous verifications; |  | |  |
|  | 1. the results of sensitivity or uncertainty analysis (see ISO 14067); |  | |  |
|  | 1. allocation approach; |  | |  |
|  | 1. the type of GHGs (e.g. only CO2 or also other gases); |  | |  |
|  | 1. the applied monitoring methodology (i.e. direct measurement of GHGs or calculation of GHGs with indirect measurement of activity and calculation data); |  | |  |
|  | 1. other relevant information? |  | |  |
|  | Are the results of the strategic analysis used in the risk assessment? |  | |  |
|  | 6.1.1.2 Additional requirements for project GHG statement verification (ISO 14064-3:2019) |  | |  |
|  | Does the strategic analysis consider: |  | |  |
|  | 1. the project plan; |  | |  |
|  | 1. the results of the validation report; |  | |  |
|  | 1. the requirements of the monitoring plan; |  | |  |
|  | 1. the applied monitoring methodology; |  | |  |
|  | 1. the monitoring report? |  | |  |
|  | 6.1.1.3 Additional requirements for product GHG statement verification (ISO 14064-3:2019) |  | |  |
|  | Does the strategic analysis consider: |  | |  |
|  | 1. the results of the life cycle interpretation, including conclusions and limitations; |  | |  |
|  | 1. the functional or declared unit (see ISO 14067); |  | |  |
|  | 1. the characteristics of unit processes; |  | |  |
|  | 1. the life-cycle stages; |  | |  |
|  | 1. cut-offs? |  | |  |
|  | 6.1.2 Risk assessment (ISO 14064-3:2019) |  | |  |
|  | 6.1.2.1 General (ISO 14064-3:2019) |  | |  |
|  | Does the verifier perform a risk assessment of the GHG statement to identify the risk of a material misstatement or nonconformity with the criteria?  Does the risk assessment consider the results of the materiality assessment? |  | |  |
|  | Does the verifier assess the risk of misstatement and determine the nature and extent of evidence-gathering activities?  Does the verifier determine performance materiality taking into account the intended user’s quantitative materiality threshold?  Does the verifier identify qualitative matters that may be material? |  | |  |
|  | 6.1.2.2 Types of risks (ISO 14064-3:2019) |  | |  |
|  | Are inherent risks, control risks and detection risks identified and assessed for the GHG statement? Are these risks identified: |  | |  |
|  | 1. for emissions and removals: occurrence, completeness, accuracy, cut-off and classification; |  | |  |
|  | 1. for storage: existence, rights and obligations, completeness, and accuracy and allocation? |  | |  |
|  | 6.1.2.3 Risk assessment considerations (ISO 14064-3:2019) |  | |  |
|  | Does the risk assessment consider the following: |  | |  |
|  | 1. the likelihood of intentional misstatement in the GHG statement; |  | |  |
|  | 1. the relative effect of emission sources on the overall GHG statement and materiality; |  | |  |
|  | 1. the likelihood of omission of a potentially significant emission source; |  | |  |
|  | 1. whether there are any significant emissions that are outside the normal course of business for the responsible party or that otherwise appear to be unusual; |  | |  |
|  | 1. the nature of operations specific to an organization, facility, project or product; |  | |  |
|  | 1. the degree of complexity in determining the organizational or project boundary or product system boundary and whether related parties are involved; |  | |  |
|  | 1. any changes from prior periods; |  | |  |
|  | 1. the likelihood of non-compliance with applicable laws and regulations that can have a direct effect on the content of the GHG statement; |  | |  |
|  | 1. any significant economic or regulatory changes that might impact emissions and emissions reporting; |  | |  |
|  | 1. selection, quality and sources of GHG data; |  | |  |
|  | 1. the level of detail of the available documentation; |  | |  |
|  | 1. the nature and complexity of quantification methods; |  | |  |
|  | 1. the degree of subjectivity in the quantification of emissions; |  | |  |
|  | 1. any significant estimates and the data on which they are based; |  | |  |
|  | 1. the characteristics of the data management information system and controls; |  | |  |
|  | 1. the apparent effectiveness of the responsible party’s control system in identifying and preventing errors or omissions; |  | |  |
|  | 1. any controls used to monitor and report of GHG data; |  | |  |
|  | 1. the experience, skills and training of personnel? |  | |  |
|  | 6.1.2.4 Information sources for risk assessment (ISO 14064-3:2019) |  | |  |
|  | Does the verifier perform an initial site visit to obtain data and information for the risk assessment? |  | |  |
|  | Does the verifier perform high-level analytical procedures to determine other areas of risk? Do these high-level analytical procedures include: |  | |  |
|  | 1. evaluation of changes in GHG emission intensity; |  | |  |
|  | 1. evaluation of changes in GHG emissions, removals and storage over time; |  | |  |
|  | 1. evaluation of expected GHG emissions, removals and storage against reported emissions? |  | |  |
|  | 6.1.2.5 Additional requirements for project GHG statement verification (ISO 14064-3:2019) |  | |  |
|  | Does the risk assessment consider the following: |  | |  |
|  | 1. whether the current operating conditions reflect the assumptions, limitations, methods and uncertainties in the project plan or criteria; |  | |  |
|  | 1. the complexity and data availability of the baseline calculations |  | |  |
|  | 1. a comparison of actual versus expected emission reductions or removal enhancements? |  | |  |
|  | 6.1.2.6 Additional requirements for product GHG statement verification (ISO 14064-3:2019) |  | |  |
|  | Does the risk assessment consider the following: |  | |  |
|  | 1. the degree of product complexity and system boundaries; |  | |  |
|  | 1. the contributions of emissions and removals at different lifestages; |  | |  |
|  | 1. the allocation procedures; |  | |  |
|  | 1. the availability of life-cycle results from comparable products; |  | |  |
|  | 1. the representativeness of use and end of life scenarios; |  | |  |
|  | 1. the reliability of any carbon footprint studies used; |  | |  |
|  | 1. the results of any critical review? |  | |  |
|  | 6.1.2.7 Uses for risk assessment information (ISO 14064-3:2019) |  | |  |
|  | Is the risk assessment used in developing the verification and evidence-gathering plans? Are all inputs into the risk assessment recorded? |  | |  |
|  | Does the risk assessment output address how the verification is planned with respect to the following: |  | |  |
|  | 1. GHG emissions SSRs; |  | |  |
|  | 1. boundaries; |  | |  |
|  | 1. data management details; |  | |  |
|  | 1. management controls?; |  | |  |
|  | 6.1.3 Evidence-gathering activities (ISO 14064-3:2019) |  | |  |
|  | 6.1.3.1 General (ISO 14064-3:2019) |  | |  |
|  | Does the verifier design evidence-gathering activities to collect sufficient and appropriate evidence upon which to base the conclusion?  Does the verifier obtain more persuasive evidence the higher the risk of misstatement?  Does the verifier consider inherent risk and detection risk in designing the evidence-gathering activities? |  | |  |
|  | Irrespective of the risks identified, does the verifier design and perform analytical procedures and tests for each type of material emission or removal? |  | |  |
|  | Does the verifier develop evidence-gathering activities that determine whether the GHG statement conforms to the criteria, taking into account the principles of the standards or GHG programme that apply to the GHG statement? |  | |  |
|  | 6.1.3.2 Data trail (ISO 14064-3:2019) |  | |  |
|  | Does the verifier design evidence-gathering activities to determine the existence of data trails for material emissions, removals and/or storage? |  | |  |
|  | 6.1.3.3 GHG information system and controls (ISO 14064-3:2019) |  | |  |
|  | Does the extent of the assessment of the GHG information system and control depend on the results of the risk assessment? |  | |  |
|  | Does evidence-gathering activities that assess the design and effectiveness of the GHG information system and controls consider: |  | |  |
|  | 1. the selection and management of the GHG data and information; |  | |  |
|  | 1. processes for collecting, processing, consolidating and reporting GHG data and information; |  | |  |
|  | 1. systems and processes that ensure the validity and accuracy of the GHG data and information; |  | |  |
|  | 1. the design and maintenance of the GHG information system; |  | |  |
|  | 1. systems, processes and personnel that support the GHG information system, including activities for ensuring data quality; |  | |  |
|  | 1. the results of instrument maintenance and calibration; |  | |  |
|  | 1. the results of previous verifications, if available and appropriate? |  | |  |
|  | 6.1.3.4 GHG data and information (ISO 14064-3:2019) |  | |  |
|  | Does the verifier design the evidence-gathering activities to test GHG data and information? |  | |  |
|  | 6.1.3.5 Data aggregation process (ISO 14064-3:2019) |  | |  |
|  | Does the verifier design evidence-gathering activities that relate to the data aggregation process, including reconciling the GHG statement with the underlying records and examining material adjustments made during the course of preparing the GHG statement? |  | |  |
|  | 6.1.3.6 Application of selected verification activities and techniques (ISO 14064-3:2019) |  | |  |
|  | 6.1.3.6.1 Analytical testing (ISO 14064-3:2019) |  | |  |
|  | In designing and performing analytical testing, does the verifier consider: |  | |  |
|  | 1. the ability of the analytical test to reduce or mitigate the risk identified; |  | |  |
|  | 1. the reliability of the data to be analysed; |  | |  |
|  | 1. the likelihood that the analytical testing will identify material misstatements? |  | |  |
|  | If analytical testing identifies fluctuations or relationships that are inconsistent with other relevant information or that differ significantly from expectations, does the verifier investigate such differences by obtaining additional evidence and performing other evidence-gathering activities? |  | |  |
|  | 6.1.3.6.2 Control testing (ISO 14064-3:2019) |  | |  |
|  | Does the verifier design and implement evidence-gathering activities to test the operating effectiveness of controls?  If deviations are detected, does the verifier assess whether the deviations affect the ability to rely on those controls, whether additional test of controls are necessary and whether other types of evidence-gathering activities need to be applied? |  | |  |
|  | If the characteristics of the data are such that only tests of control can be used, does the verifier design and implement evidence-gathering activities to establish the operating effectiveness of those controls?  If deviations are detected, does the verifier assess whether the deviations affect the ability to rely on those controls and whether additional tests of controls are necessary? |  | |  |
|  | 6.1.3.6.3 Estimate testing (ISO 14064-3:2019) |  | |  |
|  | If the risk assessment has determined the estimated approach to have material impact on the overall GHG statement, does the verifier evaluate: |  | |  |
|  | 1. the appropriateness of the estimate methodology; |  | |  |
|  | 1. the applicability of the assumptions in the estimate; |  | |  |
|  | 1. the quality of the data used in the estimate? |  | |  |
|  | Does the verifier develop evidence-gathering activities that test the operating effectiveness of the controls governing the development of the estimate?  Does the verifier develop his/her own estimate or range to evaluate the responsible party’s estimate? |  | |  |
|  | Does the verifier evaluate whether the estimates, if any, comply with the criteria and whether the methods for making estimates: |  | |  |
|  | * have been applied consistently from prior periods; |  | |  |
|  | * have been changed from prior periods; |  | |  |
|  | * are appropriate? |  | |  |
|  | 6.1.3.6.4 Sampling (ISO 14064-3:2019) |  | |  |
|  | If sampling is used, does the verifier consider the purpose of the evidence-gathering activities and the characteristics of the population from which the sample will be drawn when designing the sample? |  | |  |
|  | 6.1.3.6.5 Evaluation of ownership (ISO 14064-3:2019) |  | |  |
|  | Does the verifier assess whether the responsible party owns or has the right to claim emission reductions or removal enhancements expressed in the GHG statement? |  | |  |
|  | 6.1.4 Site visits (ISO 14064-3:2019) |  | |  |
|  | 6.1.4.1 Site and facility selection (ISO 14064-3:2019) |  | |  |
|  | Are site visits planed and performed as appropriate to gather information needed to reduce verification risk and to aid in the design of evidence-gathering activities? |  | |  |
|  | On the basis of the risk assessment, does the verifier identify the need to visit sites and facilities, including the number and location of individual locations to be visited, considering: |  | |  |
|  | 1. the results of the risk assessment and efficiencies in collecting evidence; |  | |  |
|  | 1. the number and size of sites and facilities associated with the organization, project or product; |  | |  |
|  | 1. the diversity of activities at each site and facility contributing to the GHG statement; |  | |  |
|  | 1. the nature and magnitude of the emissions at different sites and facilities, and their contribution to the GHG statement; |  | |  |
|  | 1. the complexity of quantifying emissions sources generated at each relevant site or facility; |  | |  |
|  | 1. the degree of confidence in the GHG data management system; |  | |  |
|  | 1. any risks identified through the risk assessment indicating the need to visit specific locations; |  | |  |
|  | 1. the results of prior verifications or validations, if any? |  | |  |
|  | 6.1.4.2 Circumstances requiring a site or facility visit (ISO 14064-3:2019) |  | |  |
|  | Does the verifier perform a site or facility visit under any of the following circumstances: |  | |  |
|  | 1. an initial verification; |  | |  |
|  | 1. a subsequent verification for which the verifier does not have knowledge of the prior verification activities and results; |  | |  |
|  | 1. a verification where there has been a change of ownership of a site or facility and where the emissions, removals and storage of the site or facility are material to the GHG statement; |  | |  |
|  | 1. when misstatements are identified during the verification that indicate a need to visit a site or facility; |  | |  |
|  | 1. there are unexplained material changes in emissions, removals and storage since the previous verified GHG statement; |  | |  |
|  | 1. the addition of a site or facility of GHG SSRs that are material to the GHG statement; |  | |  |
|  | 1. material changes in scope or boundary of reporting; |  | |  |
|  | 1. significant changes in the data management involving the specific site or facility? |  | |  |
|  | Does the verifier determine that the circumstances specified in a) through h) above do not require a site or facility visit based on the results of the risk assessment and evidence-gathering plan, and considering the results of any prior verification to the same site or facility? |  | |  |
|  | If a verifier determines that a site or facility visit is not necessary, does the verifier justify and document the rationale for the decision? |  | |  |
|  | 6.1.4.3 Activities to perform during site visits (ISO 14064-3:2019) |  | |  |
|  | Does the verifier perform evidence-gathering activities at the site or facility to assess, as determined by the risk assessment: |  | |  |
|  | 1. operations and activities relevant to GHG SSRs; |  | |  |
|  | 1. data management and control systems; |  | |  |
|  | 1. physical infrastructure; |  | |  |
|  | 1. equipment, such as measuring devices and instruments, to establish traceability to applicable calibration and monitoring information; |  | |  |
|  | 1. types of equipment and supporting assumptions and calculations (e.g. verifying that manufacturer information used as a basis for emissions calculations matches installed equipment); |  | |  |
|  | 1. processes and material flows that impact emissions; |  | |  |
|  | 1. scope and boundaries |  | |  |
|  | 1. conformity with operational and data collection procedures; |  | |  |
|  | 1. personnel activities that have a potential to impact materiality; |  | |  |
|  | 1. sampling equipment and sampling methodologies; |  | |  |
|  | 1. monitoring practices against the requirements established by the responsible party or specified in criteria; |  | |  |
|  | 1. calculations and assumptions made in determining the GHG data, emissions and, as applicable, emission reductions and removal enhancements; |  | |  |
|  | 1. quality control and quality assurance procedures in place to prevent or identify and correct any errors or omissions in the reported monitoring parameters? |  | |  |
|  | 6.1.5 Verification plan (ISO 14064-3:2019) |  | |  |
|  | Does the verifier develop a verification plan that describes verification activities and schedules? Is the verification plan revised as necessary during the verification? |  | |  |
|  | Does the verification plan address the following: |  | |  |
|  | 1. the scope and objectives; |  | |  |
|  | 1. identification of the verification team and their roles on the team; |  | |  |
|  | 1. client/responsible party contact; |  | |  |
|  | 1. schedule of verification activities; |  | |  |
|  | 1. level of assurance; |  | |  |
|  | 1. verification criteria; |  | |  |
|  | 1. materiality; |  | |  |
|  | 1. schedule for site visits. |  | |  |
|  | Does the verifier communicate the verification plan to the responsible party and ensure that relevant responsible party’s personnel are notified prior to the beginning of any site visit? |  | |  |
|  | 6.1.6 Evidence-gathering plan (ISO 14064-3:2019) |  | |  |
|  | Is the evidence-gathering plan based on the results of the verifier’s risk assessment? Is it designed to lower the verification risk to an acceptable level?  Does the evidence-gathering plan specify the type and extent of evidence-gathering activities?  Is the evidence-gathering plan not communicated to the client or responsible party? |  | |  |
|  | 6.1.7 Approval of verification and evidence-gathering plans (ISO 14064-3:2019) |  | |  |
|  | Are the verification plan and evidence-gathering plan approved by the team leader? |  | |  |
|  | Are amendments to the verification plan and evidence-gathering plan approved by the team leader in the following circumstances: |  | |  |
|  | 1. change in scope or timing of verification activities; |  | |  |
|  | 1. change in evidence-gathering procedures; |  | |  |
|  | 1. change in locations and sources of information for evidence-gathering; |  | |  |
|  | 1. the identification during the verification process of new risks or concerns that could lead to material misstatements or nonconformities? |  | |  |
|  | 6.2 Execution (ISO 14064-3:2019) |  | |  |
|  | Does the verifier conduct the verification according to the verification plan and conduct the evidence-gathering activities according to the evidence-gathering plan? |  | |  |
|  | Whenever the responsible party makes changes to the GHG statement as a result of requests for clarification, misstatements and nonconformities, does the verifier assess these changes? |  | |  |
|  | 6.3 Completion (ISO 14064-3:2019) |  | |  |
|  | 6.3.1 Evaluation of the GHG statement (ISO 14064-3:2019) |  | |  |
|  | 6.3.1.1 Evaluation of changes (ISO 14064-3:2019) |  | |  |
|  | Does the verifier evaluate any changes in risks and materiality threshold that may have occurred over the course of the verification?  Does the verifier evaluate whether any high-level analytical procedures applied remain representative and appropriate? |  | |  |
|  | 6.3.1.2 Evaluation of sufficiency and appropriateness of evidence (ISO 14064-3:2019) |  | |  |
|  | Does the verifier determine whether the evidence collected is sufficient and appropriate to reach a conclusion?  If the verifier determines there is insufficient or inappropriate evidence, does the verifier develop additional evidence-gathering activities? |  | |  |
|  | 6.3.1.3 Evaluation of material misstatements (ISO 14064-3:2019) |  | |  |
|  | Does the verifier evaluate and document material misstatements? |  | |  |
|  | 6.3.1.4 Evaluation of conformity with criteria (ISO 14064-3:2019) |  | |  |
|  | Does the verifier evaluate any nonconformity with the criteria? |  | |  |
|  | For projects, when evaluating conformity, does the verifier consider the following: |  | |  |
|  | 1. the extent of the project’s implementation, including the completeness of the installation of technology, equipment and measurement equipment; |  | |  |
|  | 1. the operation of the project, including the operating characteristics when compared to the limitations and assumptions in the criteria; |  | |  |
|  | 1. the monitoring plan and methodology, including any requirements in the criteria; |  | |  |
|  | 1. changes in the monitoring plan, installed equipment or baseline; |  | |  |
|  | 1. judgements of conservativeness that have a material effect on the GHG statement; |  | |  |
|  | 1. the results of any validations? |  | |  |
|  | 6.3.1.5 Evaluation of changes from prior periods (ISO 14064-3:2019) |  | |  |
|  | Does the verifier determine whether any changes from prior periods that make the periods incomparable have been disclosed appropriately by the responsible party? |  | |  |
|  | 7 Validation (ISO 14064-3:2019) |  | |  |
|  | 7.1 Planning (ISO 14064-3:2019) |  | |  |
|  | 7.1.1 Strategic analysis (ISO 14064-3:2019) |  | |  |
|  | Does the validator have a sufficient understanding of the GHG-related activity and its relevant sector information to plan and conduct the validation? Does this enable the validator to: |  | |  |
|  | * identify the types of potential material misstatements and their likelihood of occurrence; |  | |  |
|  | * select the evidence-gathering procedures that will provide the validator with a basis for his/her assessment and conclusions? |  | |  |
|  | Does the strategic analysis consider: |  | |  |
|  | 1. relevant sector information; |  | |  |
|  | 1. the nature of operations; |  | |  |
|  | 1. the requirements of the criteria, including applicable regulatory and/or GHG programme requirements; |  | |  |
|  | 1. the intended user’s materiality threshold, including the qualitative and quantitative components; |  | |  |
|  | 1. the likely accuracy and completeness of the GHG statement; |  | |  |
|  | 1. the proper disclosure of the GHG statement; |  | |  |
|  | 1. the scope of the GHG statement and related boundaries; |  | |  |
|  | 1. the time boundary for data; |  | |  |
|  | 1. emissions SSRs and their contribution to the overall GHG statement; |  | |  |
|  | 1. appropriateness of quantification and reporting methods, and any changes; |  | |  |
|  | 1. sources of GHG information; |  | |  |
|  | 1. data management information system and controls; |  | |  |
|  | 1. management oversight of the responsible party’s reporting data and supporting processes; |  | |  |
|  | 1. the availability of evidence for the responsible party's GHG information and statement; |  | |  |
|  | 1. the results of sensitivity or uncertainty analysis; |  | |  |
|  | 1. other relevant information? |  | |  |
|  | 7.1.2 Materiality thresholds (ISO 14064-3:2019) |  | |  |
|  | Does the validator identify materiality thresholds for the purposes of concluding on the GHG statement? Does the validator identify qualitative matters that may be material? |  | |  |
|  | 7.1.3 Estimate testing (ISO 14064-3:2019) |  | |  |
|  | Does the validator evaluate whether the assumptions applied comply with the criteria and whether the estimates of future values are appropriate? |  | |  |
|  | Does the validator assess: |  | |  |
|  | 1. the appropriateness of the estimate methodology; |  | |  |
|  | 1. the applicability of the assumptions in the estimate; |  | |  |
|  | 1. the quality of the data used in the estimate. |  | |  |
|  | Does the validator develop validation evidence-gathering procedures that test the operating effectiveness of the controls over how the estimate was done?  Does the validator develop his/her own estimate or range to evaluate the responsible party’s estimate? |  | |  |
|  | 7.1.4 Assessment of GHG-related activity characteristics (ISO 14064-3:2019) |  | |  |
|  | Does the validator evaluate whether the assumptions applied comply with the criteria and whether the estimates of future values are appropriate? |  | |  |
|  | 7.1.4.1 General (ISO 14064-3:2019) |  | |  |
|  | Does the validator develop evidence-gathering activities that assess the following characteristics of the GHG-related activity: |  | |  |
|  | * recognition; |  | |  |
|  | * ownership; |  | |  |
|  | * GHG boundaries; |  | |  |
|  | * baseline selection; |  | |  |
|  | * activity measurements; |  | |  |
|  | * secondary effects; |  | |  |
|  | * quantification methodologies and measurements; |  | |  |
|  | * GHG information system and controls; |  | |  |
|  | * functional equivalence; |  | |  |
|  | * calculation of GHG statement; |  | |  |
|  | * uncertainty; |  | |  |
|  | * sensitivities? |  | |  |
|  | 7.1.4.2 Recognition (ISO 14064-3:2019) |  | |  |
|  | Does the validator determine whether the intended user(s) recognize the GHG-related activity? In assessing recognition, does the validator: |  | |  |
|  | 1. determine whether the GHG-related activity is acceptable to the intended user, including whether the GHG-related activity meets any eligibility criteria specified by the intended user; |  | |  |
|  | 1. assess whether there are geographical or temporal restrictions specified by the intended user(s) and whether the GHG-related activity complies with these restrictions; |  | |  |
|  | 1. assess whether the GHG-related activity is real, quantifiable, verifiable, permanent and enforceable; |  | |  |
|  | 1. after the confirmation of the calculations used in the GHG statement, re-assess whether the GHG-related activity will still be recognized? |  | |  |
|  | 7.1.4.3 Ownership (ISO 14064-3:2019) |  | |  |
|  | Does the validator assess whether the responsible party owns or has the right to claim emission reductions or removal enhancements expressed in the GHG statement? |  | |  |
|  | 7.1.4.4 GHG boundary (ISO 14064-3:2019) |  | |  |
|  | Does the validator assess whether the boundaries as set by the responsible party are appropriate? In assessing the GHG boundaries, does the validator assess the scope of the boundaries for the GHG-related activity to ensure it contains all relevant SSRs? |  | |  |
|  | 7.1.4.5 Baseline scenario selection (ISO 14064-3:2019) |  | |  |
|  | For GHG-related activities that assert emission reductions or removal enhancements, does the validator assess whether the baseline is the most appropriate, plausible and complete hypothetical scenario?  In assessing the baseline selection, does the validator: |  | |  |
|  | 1. determine whether the baseline determined is recognized by the intended user; |  | |  |
|  | 1. assess whether the baseline is established using a credible, documented and repeatable process; |  | |  |
|  | 1. assess whether the baseline is appropriate for the GHG-related activity, for the period referenced in the GHG statement; |  | |  |
|  | 1. assess the baseline selection, including how conservativeness, uncertainty, common practice and the operating environment affect the selection? |  | |  |
|  | 7.1.4.6 Activity measurements (ISO 14064-3:2019) |  | |  |
|  | Does the validator assess the designed operational conditions and the associated activity levels used in the GHG quantification methodologies for the GHG-related activity to determine how they will produce accurate, complete and conservative estimates? |  | |  |
|  | 7.1.4.7 Secondary effects (ISO 14064-3:2019) |  | |  |
|  | For GHG-related activities that assert emission reductions or removal enhancements, does the validator assess the GHG-related activity to determine if material economic effects during the GHG statement period will change emissions outside the GHG-related activity boundary? If the GHG-related activity is required to account for secondary effects, does the validator assess the completeness and accuracy of these adjustments? |  | |  |
|  | 7.1.4.8 Quantification methodologies and measurements (ISO 14064-3:2019) |  | |  |
|  | Does the validator assess whether the selected quantification methodologies and associated measurements or monitoring are acceptable to the intended user? In assessing the quantification methodologies and measurements, does the validator: |  | |  |
|  | 1. assess whether these quantification methodologies and associated measurements or monitoring are of acceptable accuracy and reliability; |  | |  |
|  | 1. assess whether these quantification methodologies and associated measurements or monitoring are conservative; |  | |  |
|  | 1. assess whether these quantification methodologies and associated measurements or monitoring have been appropriately applied; |  | |  |
|  | 1. note for disclosure and materiality purposes when operational ranges, operational conditions or assumptions have not been met? |  | |  |
|  | 7.1.4.9 GHG information system and controls (ISO 14064-3:2019) |  | |  |
|  | Does the validator assess the GHG information management system and procedures of the GHG-related activity to determine whether they can be relied upon during verification? In assessing data management, does the validator: |  | |  |
|  | 1. identify all measured and monitored data and assess whether it corresponds with the calculations, including the measured and monitored data for the GHG-related activity; |  | |  |
|  | 1. identify and confirm the acceptability of all additional information that is used in the GHG outcome calculations including, but not exclusive of, emission factors, conversions and global warming potentials; |  | |  |
|  | 1. assess whether there is sufficient and appropriate planned record keeping to connect the measurements to the reporting; |  | |  |
|  | 1. identify key points in the data management process that have inherently higher risks of misreporting and assess the responsible party’s data controls at the key risk points; |  | |  |
|  | 1. identify responsibilities for the data and GHG information management system and assess whether appropriate segregation of duties has occurred and appropriate levels of responsibility and authority have been assigned; |  | |  |
|  | 1. assess whether the data collection and control operation frequencies are appropriate; |  | |  |
|  | 1. assess whether the backup and retrieval systems are sufficiently robust; |  | |  |
|  | 1. assess whether the content of the GHG statement and who it is distributed to are appropriate; |  | |  |
|  | 1. assess whether the data controls and GHG information management system meet the requirements of the intended user? |  | |  |
|  | 7.1.4.10 Functional equivalence (ISO 14064-3:2019) |  | |  |
|  | For GHG-related activities that assert emission reductions or removal enhancements, does the validator assess whether the project and baseline are functionally equivalent? In assessing functional equivalence, does the validator: |  | |  |
|  | 1. assess both quantitative and qualitative aspects of functional equivalence; |  | |  |
|  | 1. identify and document the functional unit used for the quantitative assessment; |  | |  |
|  | 1. assess the comparability of the scope of the GHG-related activity boundaries? |  | |  |
|  | 7.1.4.11 Calculation of GHG statement (ISO 14064-3:2019) |  | |  |
|  | Does the validator confirm the calculations used in the GHG statement?  In confirming the calculations, does the validator: |  | |  |
|  | 1. confirm the correct application of calculations (e.g. emission factors); |  | |  |
|  | 1. confirm the correct application of conversion of measurement units and global warming potentials; |  | |  |
|  | 1. confirm the calculations have been performed in accordance with the criteria? |  | |  |
|  | 7.1.4.12 Future estimates (ISO 14064-3:2019) |  | |  |
|  | If applicable, does the validator evaluate the future estimates associated with the GHG statement?  In evaluating forecasts or projections, does the validator assess: |  | |  |
|  | 1. the proposed approach and assumptions inherent in the projection; |  | |  |
|  | 1. the applicability of scope of the projection to the proposed GHG-related activity; |  | |  |
|  | 1. the sources of data and information used in the projection, including their appropriateness, completeness, accuracy and reliability? |  | |  |
|  | For GHG-related activities that assert emission reductions or removal enhancements, does the validator assess the comparability between the baseline and the proposed project, including the consistency of assumptions and boundaries across the GHG statement period? |  | |  |
|  | 7.1.4.13 Uncertainty (ISO 14064-3:2019) |  | |  |
|  | Does the validator assess whether the uncertainty associated with the GHG statement affects disclosure or the ability of the validator to arrive at a conclusion? In assessing uncertainty, does the validator: |  | |  |
|  | 1. identify uncertainties that are greater than expected; |  | |  |
|  | 1. assess the effect of the identified uncertainties on the GHG statement; |  | |  |
|  | 1. determine the appropriate course of action given the uncertainty? |  | |  |
|  | 7.1.4.14 Sensitivity (ISO 14064-3:2019) |  | |  |
|  | Does the validator identify assumptions with high potential for change and assess whether these changes are material to the GHG statement?: |  | |  |
|  | 7.1.5 Validation plan (ISO 14064-3:2019) |  | |  |
|  | Does the validator develop a validation plan that addresses the following: |  | |  |
|  | 1. scope and objectives; |  | |  |
|  | 1. identification of the validation team and the roles of team members; |  | |  |
|  | 1. client/responsible party contact; |  | |  |
|  | 1. schedule of validation activities; |  | |  |
|  | 1. validation criteria; |  | |  |
|  | 1. materiality; |  | |  |
|  | 1. schedule for site visits, if any. |  | |  |
|  | Does the validator communicate the validation plan to the responsible party and ensure that relevant responsible party personnel are notified prior to the beginning of any site visit? |  | |  |
|  | 7.1.6 Evidence-gathering plan (ISO 14064-3:2019) |  | |  |
|  | Does the validator design evidence-gathering activities to collect sufficient and appropriate evidence for each characteristic of the GHG-related activity to support his/her conclusion?  Except in cases where the validator chooses to examine all evidence, does the validator use a risk-based process to identify evidence to be collected for each characteristic of the GHG-related activity?  Does the validator use any validation activities or techniques in designing the evidence-gathering plan including site visits? |  | |  |
|  | 7.1.7 Approval of validation and evidence-gathering plans (ISO 14064-3:2019) |  | |  |
|  | Are the validation plan and evidence-gathering plan approved by the team leader? |  | |  |
|  | Are the amendments to the validation plan and evidence-gathering plan approved by the team leader in the following circumstances: |  | |  |
|  | 1. change in scope or timing of validation activities; |  | |  |
|  | 1. change in evidence-gathering procedures; |  | |  |
|  | 1. change in locations and sources of information for evidence-gathering; |  | |  |
|  | 1. the identification during the validation process of new risks or concerns that could lead to material misstatements or nonconformities? |  | |  |
|  | 7.1.8 Amendments to validation and evidence-gathering plans (ISO 14064-3:2019) |  | |  |
|  | If evidence collected indicates a material misstatement(s) or identifies a nonconformity with the criteria, does the validator modify the validation plan and evidence-gathering plan, as required? |  | |  |
|  | 7.2 Execution (ISO 14064-3:2019) |  | |  |
|  | 7.2.1 General (ISO 14064-3:2019) |  | |  |
|  | Does the validator conduct the validation according to the validation plan and the evidence-gathering activities according to the evidence-gathering plan? |  | |  |
|  | 7.2.2 Evaluation of the GHG statement (ISO 14064-3:2019) |  | |  |
|  | Does the validator use his/her assessment and evaluations and the evidence gathered to assess the responsible party’s GHG statement against validation criteria?  Does the validator assess, individually and in the aggregate, whether uncorrected misstatements are material to the GHG statement?  Does the validator assess conformity with the criteria and re-assess recognition? |  | |  |
|  | 7.2.3 Proper disclosure (ISO 14064-3:2019) |  | |  |
|  | Does the validator evaluate the GHG statement for proper disclosure and ensure that material disclosures occur? In assessing proper disclosure, does the validator: |  | |  |
|  | 1. assess whether the GHG statement is accurate and complete; |  | |  |
|  | 1. assess whether the disclosure is a fair reflection of the GHG-related activity; |  | |  |
|  | 1. assess whether the disclosure contains unintended bias; |  | |  |
|  | 1. assess whether the disclosure addressed the intended users’ requirements and needs? |  | |  |
|  | 7.3 Completion (ISO 14064-3:2019) |  | |  |
|  | 7.3.1 General (ISO 14064-3:2019) |  | |  |
|  | Does the validator reach a conclusion based on his/her evaluation of the GHG statement and whether the GHG statement has been properly disclosed?  If the responsible party does not correct any material misstatement or nonconformity in an agreed period of time, does the validator take this into consideration when reaching the conclusion? |  | |  |
| 9.5.5 | Does the VB prepare the following: |  | |  |
|  | 1. a conclusion on the outcome of the activities in clause 9.5.4 of ISO/IEC 17029: 2019; |  | |  |
|  | 1. a draft validation/verification statement; |  | |  |
|  | 1. a report, if applicable? |  | |  |
|  | 6.3.2 Conclusion and draft opinion (ISO 14064-3:2019) |  | |  |
|  | 6.3.2.1 General (ISO 14064-3:2019) |  | |  |
|  | Does the verifier reach a conclusion based on the evidence gathered and draft a verification opinion? |  | |  |
|  | 6.3.2.2 Unmodified opinion (ISO 14064-3:2019) |  | |  |
|  | In order to draft an unmodified opinion, does the verifier ensure that: |  | |  |
|  | 1. there is sufficient and appropriate evidence to support material emissions, removals or storage; |  | |  |
|  | 1. the criteria are applied appropriately for material emissions, removals or storage; |  | |  |
|  | 1. the effectiveness of controls has been evaluated when the verifier intends to rely on those controls? |  | |  |
|  | 6.3.2.3 Modified opinion (ISO 14064-3:2019) |  | |  |
|  | In order to draft a modified opinion, does the verifier ensure that there is no material misstatement at the level of the GHG statement? |  | |  |
|  | When there is a departure from the requirements of the criteria or a scope limitation, does the verifier decide what type of modification to the verification opinion is appropriate? In addition to materiality, does the verifier consider: |  | |  |
|  | 1. the degree to which the matter impairs the usefulness of the GHG statement; |  | |  |
|  | 1. the extent to which the effects of the matter on the GHG statement can be determined; |  | |  |
|  | 1. whether the GHG statement is, or could be understood to be, misleading even when read in conjunction with the verifier’s opinion? |  | |  |
|  | Does the modified verification opinion, when read in conjunction with the GHG statement, normally serve adequately to inform the intended user(s) of any deficiencies or possible deficiencies in the GHG statement? |  | |  |
|  | In this case, is the non-material misstatement: |  | |  |
|  | 1. confined to specific elements, classifications or line items of the GHG statement; |  | |  |
|  | 1. even if confined, not representative of a substantial portion of the GHG statement; |  | |  |
|  | 1. not fundamental to the intended user’s understanding of the GHG statement? |  | |  |
|  | 6.3.2.4 Adverse opinion (ISO 14064-3:2019) |  | |  |
|  | In order to draft an adverse opinion, does the verifier conclude that: |  | |  |
|  | 1. there is insufficient or inappropriate evidence to support an unmodified or modified opinion; or |  | |  |
|  | 1. criteria are not appropriately applied for material emissions, removals or storage; or |  | |  |
|  | 1. the effectiveness of controls cannot be determined when the verifier intends to rely on those controls? |  | |  |
|  | If the responsible party does not correct any material misstatement or nonconformity in an agreed period of time, does the verifier take this into consideration when reaching the conclusion? |  | |  |
|  | 6.3.2.5 Disclaiming the issuance of an opinion (ISO 14064-3:2019) |  | |  |
|  | In order to disclaim the issuance of an opinion, does the verifier ensure that he/she has been unable to obtain sufficient appropriate evidence and can conclude that the possible effects on the GHG statement of undetected material misstatement(s) are material and pervasive? |  | |  |
|  | 6.3.3 Verification report (ISO 14064-3:2019) |  | |  |
|  | Does the verifier draft a verification report? Does the verification report include as a minimum: |  | |  |
|  | 1. an appropriate title; |  | |  |
|  | 1. an addressee; |  | |  |
|  | 1. a statement that the responsible party is responsible for the preparation and fair presentation of the GHG statement in accordance with the criteria; |  | |  |
|  | 1. a statement that the verifier is responsible for expressing an opinion on the GHG statement based on the verification; |  | |  |
|  | 1. a description of the verification evidence-gathering procedures used to assess the GHG statement; |  | |  |
|  | 1. the verification opinion; |  | |  |
|  | 1. the date of the report; |  | |  |
|  | 1. the verifier’s location; |  | |  |
|  | 1. the verifier’s signature; |  | |  |
|  | 1. a summary of the GHG statement; |  | |  |
|  | 1. reference to the verification criteria; |  | |  |
|  | 1. verification scope? |  | |  |
|  | 7.3.2 Opinion (ISO 14064-3:2019) |  | |  |
|  | 7.3.2.1 General (ISO 14064-3:2019) |  | |  |
|  | Does the validator draft a validation opinion based on the evidence gathered during the validation and choose one of the options in clauses 7.3.2.2 to 7.3.2.5 of ISO 14064-3: 2019? |  | |  |
|  | 7.3.2.2 Unmodified opinion (ISO 14064-3:2019) |  | |  |
|  | In order to draft an unmodified opinion, does the validator ensure: |  | |  |
|  | 1. there is sufficient and appropriate evidence to support the future estimate; |  | |  |
|  | 1. the criteria meet the needs of the intended user; |  | |  |
|  | 1. the criteria are appropriately applied for material emissions, removals or storage? |  | |  |
|  | 7.3.2.3 Modified opinion (ISO 14064-3:2019) |  | |  |
|  | In order to draft a modified opinion, does the validator ensure that there is no material misstatement at the level of the GHG statement? |  | |  |
|  | When there is a departure from the requirements of the criteria or deficiencies in the assumptions used to develop future estimates, does the validator decide what type of modification to the validation opinion is appropriate?  In addition to materiality, does the validator consider? |  | |  |
|  | * the degree to which the matter impairs the usefulness of the GHG statement; |  | |  |
|  | * the extent to which the effects of the matter on the GHG statement can be determined; |  | |  |
|  | * whether the GHG statement is, or could be understood to be, misleading even when read in conjunction with the validator’s opinion? |  | |  |
|  | Does the modified validation opinion, when read in conjunction with the GHG statement, normally serve adequately to inform the intended user(s) of any deficiencies or possible deficiencies in the GHG statement? |  | |  |
|  | 7.3.2.4 Adverse opinion (ISO 14064-3:2019) |  | |  |
|  | In order to draft an adverse opinion, does the validator conclude: |  | |  |
|  | 1. there is insufficient or inappropriate evidence to support a modified or unmodified opinion; or |  | |  |
|  | 1. criteria are not appropriately applied for material emissions, removals or storage; or |  | |  |
|  | 1. the effectiveness of controls cannot be determined when the validator intends to rely on those controls? |  | |  |
|  | 7.3.2.5 Disclaiming the issuance of an opinion (ISO 14064-3:2019) |  | |  |
|  | In order to disclaim the issuance of an opinion, does the validator ensure that he/she has been unable to obtain sufficient appropriate evidence and concludes that the possible effects on the GHG statement of undetected material misstatement(s) are material and pervasive? |  | |  |
|  | 7.3.3 Validation report (ISO 14064-3:2019) |  | |  |
|  | Does the validator draft a validation report? Does the validation report include as a minimum: |  | |  |
|  | 1. an appropriate title; |  | |  |
|  | 1. an addressee; |  | |  |
|  | 1. a statement that the responsible party is responsible for the preparation and fair presentation of the GHG statement in accordance with the criteria; |  | |  |
|  | 1. a statement that the validator is responsible for expressing an opinion on the GHG statement based on the validation; |  | |  |
|  | 1. a description of the validation evidence-gathering procedures used to assess the GHG statement; |  | |  |
|  | 1. the validation opinion; |  | |  |
|  | 1. the date of the report; |  | |  |
|  | 1. the validator’s location; |  | |  |
|  | 1. the validator’s signature; |  | |  |
|  | 1. description of the validated baseline, or reference to it; |  | |  |
|  | 1. projected emission reductions or removal enhancements; |  | |  |
|  | 1. validation scope? |  | |  |
| **9.6** | **Review** |  | |  |
| 9.6.1 | Does the VB undertake review activities? |  | |  |
| 9.6.2 | Is the review carried out by persons who have not been involved in the V/V execution? |  | |  |
|  | In addition to the requirements in ISO/IEC 17029: 2019 clause 9.6.2, is the review carried out by persons who have not been involved in the planning and are not part of the V/V team? (ISO 14065:2020) |  | |  |
| 9.6.3 | Does the review confirm: |  | |  |
|  | 1. that all V/V activities have been completed in accordance with the agreement and the programme; |  | |  |
|  | 1. sufficiency and appropriateness of evidence to support the decision; |  | |  |
|  | 1. whether significant findings have been identified, resolved, and documented? |  | |  |
|  | In addition to the requirements of ISO/IEC 17029: 2019 clause 9.6.3, does the review confirm: |  | |  |
|  | 1. the competencies of V/V team members for the activities that they conducted; |  | |  |
|  | 1. whether the VB planning has been designed appropriately, including whether the objective, scope and materiality are addressed by: |  | |  |
|  | 1. the strategic analysis and risk assessment; |  | |  |
|  | 1. the V/V plan; |  | |  |
|  | 1. the evidence-gathering plan; |  | |  |
|  | 1. significant decision made by the V/V team during the V/V; |  | |  |
|  | 1. whether the opinion is appropriately drafted; |  | |  |
|  | 1. whether the environmental information statement is fairly stated and conforms to criteria? (ISO 14065:2020) |  | |  |
| 9.6.4 | Does the reviewer communicate with the V/V team when the need for clarification arises? Does the V/V team address concerns raised by the reviewer? |  | |  |
| 9.6.5 | Does the review have available all records of the V/V activities as specified in clause 9.11 of ISO/IEC 17029: 2019. |  | |  |
|  | In addition to the requirements of ISO/IEC 17029:2019 9.6.5, the review may start at any time during the process before the opinion is issued to allow significant issues identified by the reviewer to be resolved. In this case, is the independence of the reviewer maintained, and are the activities planned and undertaken by the reviewer(s), including the results, documented? (ISO 14065:2020) |  | |  |
| 9.6.6 | Is the review completed before the final opinion, or the report of factual finding for the Agreed-Upon Procedures (AUP), is issued? (ISO 14065:2020) |  | |  |
|  | 8 Independent review (ISO 14064-3:2019) |  | |  |
|  | Is an independent reviewer(s) selected competent and different from the persons who conducted the V/V? |  | |  |
|  | Is the independent review completed before the opinion is issued?  Is the independent review conducted during the verification/validation process to allow significant issues identified by the independent reviewer to be resolved before the opinion is issued? |  | |  |
|  | Does the independent reviewer(s) evaluate: |  | |  |
|  | 1. the appropriateness of team competencies; |  | |  |
|  | 1. whether the verification/validation has been designed appropriately; |  | |  |
|  | 1. whether all verification/validation activities have been completed; |  | |  |
|  | 1. significant decisions made during the verification/validation; |  | |  |
|  | 1. whether sufficient and appropriate evidence was collected to support the opinion; |  | |  |
|  | 1. whether the evidence collected supports the opinion proposed by the verification/validation team; |  | |  |
|  | 1. the GHG statement and the verification/validation opinion; |  | |  |
|  | 1. whether the verification/validation was performed according to this document, including whether: |  | |  |
|  | 1. the risk assessment, verification/validation plan and evidence-gathering plan address the objective, scope and level of assurance; |  | |  |
|  | 1. for verification: |  | |  |
|  | 1. the evidence-gathering activities address the risks identified; |  | |  |
|  | 1. a data trail has been established for material emissions, removals and storage; |  | |  |
|  | 1. for validation: |  | |  |
|  | 1. the evidence-gathering activities address the risks identified; |  | |  |
|  | 1. verification/validation team decisions are supported by sufficient and appropriate evidence; |  | |  |
|  | 1. any restatements have been adequately assessed; |  | |  |
|  | 1. the GHG statement is in accordance with the criteria; |  | |  |
|  | 1. significant issues have been identified, resolved and documented? |  | |  |
|  | Does independent reviewer communicate with the verification/validation team when the need for clarification arises? Does the verification/ validation team address concerns raise by the independent reviewer? |  | |  |
|  | Are the independent review results documented? |  | |  |
| **9.7** | **Decision and issue of the validation/verification statement** |  | |  |
| **9.7.1** | **Decision** |  | |  |
| 9.7.1.1 | Upon completion of the V/V review, does the VB make the decision on whether or not to confirm the claim? |  | |  |
| 9.7.1.2 | Is the decision made by persons who have not been involved in the V/V execution? |  | |  |
| 9.7.1.3 | Based on this decision, is the V/V statement issued or not issued according to the programme requirements? |  | |  |
| 9.7.1.4 | When the VB is not issuing a V/V statement, does the VB inform the client? |  | |  |
| 9.7.1.5 | Regarding ISO/IEC 17029: 2019, clause 9.7.1.2, note that the person assigned to make the decision may be the reviewer. Is the decision made by persons who have not been involved in the V/V planning? (ISO 14065:2020) |  | |  |
| 9.7.1.6 | If an opinion is issued, does the VB select one type of opinion, such as: |  | |  |
|  | 1. unmodified; |  | |  |
|  | 1. modified; |  | |  |
|  | 1. adverse. (ISO 14065:2020) |  | |  |
| 9.7.1.7 | The VB may disclaim the issuance of an opinion when it is unable to obtain sufficient and appropriate evidence to come to a conclusion. In this case, does the VB ensure that it has been unable to obtain sufficient appropriate evidence and can conclude that the possible effects on the environmental information statement of undetected material misstatements(s) are material and pervasive? (ISO14065:2020) |  | |  |
| 9.7.1.8 | At the conclusion of an engagement to verify statements of historical information, does the verification body issue an opinion, unless it has disclaimed the issuance of an opinion or the engagement type is AUP? An opinion providing assurance to intended users shall be based upon the verification of sufficient and appropriate historical evidence. (ISO 14065:2020) |  | |  |
| 9.7.1.9 | At the conclusion of an engagement to validate statements about the outcome of future activities, does the validation body issue an opinion, unless it has disclaimed the issuance of an opinion? A validation opinion on the reasonableness of the assumptions, limitations and methods used to forecast information shall be based upon the evaluation of sufficient and appropriate information. (ISO14065:2020) |  | |  |
|  | 9 Issuance of opinion (ISO 14064-3:2019) |  | |  |
|  | 9.1 General (ISO 14064-3:2019) |  | |  |
|  | Does the verifier or validator make a decision whether to issue an opinion or to disclaim the issuance of an opinion? |  | |  |
| **9.7.2** | **Issue of the validation/verification statement** |  | |  |
|  | When the VB issues a V/V statement, does the statement: |  | |  |
|  | 1. state the client’s name; |  | |  |
|  | 1. identify whether it is a validation statement or a verification statement; |  | |  |
|  | 1. refer to the claim, including date or period which the claim covers; |  | |  |
|  | 1. include the type of the VB in relation to the statement in question (i.e. first party, second party or third party); |  | |  |
|  | 1. include the name and address of the VB (if symbols, e.g. accreditation symbol, are included, they shall not be misleading or ambiguous); |  | |  |
|  | 1. describe the objectives and scope of the V/V; |  | |  |
|  | 1. describe whether the data and information supporting the claim were hypothetical, projected and/ or historical in nature; |  | |  |
|  | 1. include a reference to the V/V programme and associated specified requirements; |  | |  |
|  | 1. include the decision made about the claim, including the fulfilment of any programme related requirements (e.g. materiality or level of assurance); |  | |  |
|  | 1. indicate the date and the unique identification of the statement; |  | |  |
|  | 1. include any findings, that have not been addressed prior to the issue of the V/V statement, if required by the programme? |  | |  |
|  | If the environmental information statement includes a mixture of hypothetical, projected and/or historical information, are the validation and verification opinion included in the same document? (ISO 14065:2020) |  | |  |
|  | Does the opinion contain: |  | |  |
|  | * identification of the environmental information-related activity (e.g. organization project or product); |  | |  |
|  | * identification of the responsible party; |  | |  |
|  | * a statement that the environmental information statement is the responsibility of the responsible party; |  | |  |
|  | * identification of the criteria agreed by the responsible party and the body for the development of the environmental information statement; |  | |  |
|  | * identification of the criteria used by the body to validate or verify the environmental information statement; |  | |  |
|  | * where the environmental information statement includes future predictions, an explanation that the actual result can differ from the estimate because the assumptions upon which the estimate is based can change? (ISO 14065:2020) |  | |  |
|  | Does the opinion contain statements that limit the liability of the body? (ISO 14065:2020) |  | |  |
|  | Does the modified opinion contain a description of the reason for the modification? If the reason for the modified opinion is quantitative, does the VB’s opinion indicate the value of the material misstatement and its effect on the environmental information statement? (ISO 14065:2020) |  | |  |
|  | Does the adverse opinion include the reason(s) for the adverse opinion? (ISO 14065:2020) |  | |  |
|  | When disclaiming the issuance of an opinion, does the VB provide an explanation? (ISO 14065:2020) |  | |  |
|  | 9.2 Types of opinions (ISO 14064-3:2019) |  | |  |
|  | After reaching a decision to issue an opinion, does the verifier/validator issue an opinion of one of the following types: |  | |  |
|  | 1. unmodified; |  | |  |
|  | 1. modified; |  | |  |
|  | 1. adverse? |  | |  |
|  | 9.3 Contents of opinion (ISO 14064-3:2019) |  | |  |
|  | Does the opinion contain: |  | |  |
|  | 1. identification of the GHG-related activity (e.g. organization, project, product); |  | |  |
|  | 1. identification of the GHG statement, including the date and period covered by GHG statement; |  | |  |
|  | 1. identification of the responsible party and a statement that the GHG statement is the responsibility of the responsible party; |  | |  |
|  | 1. identification of the criteria used to compile and assess the GHG statement; |  | |  |
|  | 1. a declaration that the verification or validation of the GHG statement was conducted in accordance with this document; |  | |  |
|  | 1. the verifier’s conclusion including level of assurance, if applicable; |  | |  |
|  | 1. the validator’s conclusion; |  | |  |
|  | 1. the date of the opinion? |  | |  |
|  | Does the opinion contain statements that limit the liability of the verifier or validator? |  | |  |
|  | For a modified opinion, does the opinion contain a description of the reason for the modification and place this description before the verifier’s or validator’s conclusion? |  | |  |
|  | Does the verifier or validator state the reasons for an adverse opinion? |  | |  |
|  | When the issuance of an opinion is disclaimed, does the verifier or validator state the reasons for the decision? |  | |  |
|  | Where the GHG statement includes a forecast of future emission reductions/removals, does the GHG opinion explain that actual results may differ from the forecast as the estimate is based on assumptions that may change in the future? |  | |  |
| **9.8** | **Facts discovered after the issue of the validation/verification statement** |  | |  |
| 9.8.1 | If new facts or information that could materially affect the V/V statement are discovered after the issue date, does the VB: |  | |  |
|  | 1. communicate the matter as soon as practicable to the client and, if required, the programme owner; |  | |  |
|  | 1. take appropriate action, including the following: |  | |  |
|  | 1. discuss the matter with the client; |  | |  |
|  | 1. consider if the V/V statement requires revision or withdrawal? |  | |  |
| 9.8.2 | If the V/V statement requires revision, does the VB implement processes to issue a new statement including specification of the reasons for the revision? These can include repeating relevant steps of the V/V process. |  | |  |
| 9.8.3 | Does the VB communicate to other interested parties the fact that reliance of the original statement can now be compromised given the new facts or information? |  | |  |
|  | 10 Facts discovered after the verification/validation (ISO 14064-3:2019) |  | |  |
|  | Does the verifier or validator obtain sufficient appropriate evidence and identify relevant information up to the date of the verification or validation opinion? |  | |  |
|  | If facts or new information that could materially affect the verification or validation opinion are discovered after this date, does the verifier or validator take appropriate action, including communicating the matter as soon as practicable to the responsible party, the client and the GHG programme? |  | |  |
|  | Does the verifier or validator communicate to other interested parties the fact that reliance of the original opinion may now be compromised given the discovered facts or new information? |  | |  |
| **9.9** | **Handling of appeals** |  | |  |
| 9.9.1 | Does the VB have a documented process to receive, evaluate and make decisions on appeals? |  | |  |
| 9.9.2 | Does the process for handling appeals include at least the following: |  | |  |
|  | 1. a description of the process for receiving, investigating, substantiating the appeal, and deciding what actions are to be taken in response; |  | |  |
|  | 1. tracking and recording the appeal, including the actions to resolve it; |  | |  |
|  | 1. ensure appropriate action is taken? |  | |  |
| 9.9.3 | Is the VB receiving the appeal responsible for gathering all necessary information to determine whether the appeal is substantiated? |  | |  |
| 9.9.4 | Does the VB acknowledge receipt of the appeal, and provide the appellant with the outcome and, if applicable, progress reports? |  | |  |
| 9.9.5 | Is the description of the process for handling appeals available to any interested party? |  | |  |
| 9.9.6 | Is the VB responsible for all decisions during the process for handling appeals? |  | |  |
| 9.9.7 | Do the investigation and decision on appeals not result in any discriminatory actions? |  | |  |
| 9.9.8 | Is the decision on the appeal made by, or reviewed and approved by, individuals not involved in the decision which is the subject of the appeal in question? |  | |  |
| **9.10** | **Handling of complaints** |  | |  |
| 9.10.1 | Does the VB have a documented process to receive, evaluate and resolve complaints? |  | |  |
| 9.10.2 | Does the process for handling complaints include at least the following: |  | |  |
|  | 1. a description of the process for receiving, substantiating, investigating the complaint, and deciding what actions are to be taken in response; |  | |  |
|  | 1. tracking and recording the complaint, including the actions undertaken to resolve it; |  | |  |
|  | 1. ensuring appropriate action is taken? |  | |  |
| 9.10.3 | Is the VB receiving the complaint responsible for gathering all necessary information to determine whether the complaint is substantiated? |  | |  |
| 9.10.4 | Whenever possible, does the VB acknowledge receipt of the complaint, and provide the complainant with the outcome and, if applicable, progress reports? |  | |  |
| 9.10.5 | Is the description of the process for handling complaints available to any interested party? |  | |  |
| 9.10.6 | Upon receipt of a complaint, does the VB confirm whether the complaint relates to its V/V activities and, if so, resolve the complaint? |  | |  |
| 9.10.7 | Do the investigation and resolution of complaints not result in any discriminatory actions? |  | |  |
| 9.10.8 | Is the resolution of complaints made by, or reviewed and approved by, individuals not involved in the complaint in question? Where resources do not permit this, is there any other alternative approach not compromising impartiality? |  | |  |
| **9.11** | **Records** |  | |  |
| 9.11.1 | Does the VB maintain and manage records of its V/V activities including: |  | |  |
|  | 1. information submitted during pre-engagement and scopes of V/V; |  | |  |
|  | 1. justification for how V/V duration is determined; |  | |  |
|  | 1. any revisions to the V/V planning activities; |  | |  |
|  | 1. demonstration that the V/V activities have been carried out in accordance with the requirements of ISO/IEC 17029: 2019 and the V/V programme including findings and information on material or non-material misstatements; |  | |  |
|  | 1. evaluation, selection and monitoring of performance of bodies providing outsourced activities; |  | |  |
|  | 1. evidence to support conclusions and the decisions; |  | |  |
|  | 1. V/V statements; |  | |  |
|  | 1. complaints and appeals, and any subsequent correction or corrective actions? |  | |  |
| 9.11.2 | Does the VB maintain V/V records securely and confidentially, including during their transport, transmission, or transfer? |  | |  |
| 9.11.3 | Does the VB retain V/V records in accordance with the programme, contractual, and other management system requirements? |  | |  |
| **10** | **Information requirements** |  | |  |
| **10.1** | **Publicly available information** |  | |  |
| 10.1.1 | Does the VB ensure the following information is made publicly available: |  | |  |
|  | 1. information about the V/V process; |  | |  |
|  | 1. commitment to impartiality; |  | |  |
|  | 1. list of V/V activities the VB provides, including reference to applicable programmes; |  | |  |
|  | 1. complaints and appeals process? |  | |  |
|  | Does publicly provided information include any requirements regarding the use of the body’s opinion in its entirety (see Annex B of ISO 14065:2020)? |  | |  |
| **10.2** | **Other information to be available** |  | |  |
| 10.2.1 | Does the VB maintain and, upon request, provide clear, traceable, and accurate information about its activities and the sectors in which it operates? |  | |  |
| 10.2.2 | Unless otherwise specified in the programme, does the VB provide, upon request, the status of a given V/V statement? |  | |  |
| 10.2.3 | Does the VB provide information and update clients on the following: |  | |  |
|  | 1. the applicable V/V programmes and any changes; |  | |  |
|  | 1. the fees for the V/V activity;; |  | |  |
|  | 1. the VB’s requirements for the client to: |  | |  |
|  | 1. comply with the V/V programme; |  | |  |
|  | 1. make all necessary arrangements for the conduct of the V/V activities; |  | |  |
|  | 1. make provisions, where applicable, to accommodate the presence of observers (e.g. accreditation assessors or trainee validator/verifier); |  | |  |
|  | 1. its policy governing any statement that the client is authorized to use when making reference to its V/V statement in communication of any kind in line with the requirements in clause 10.3 of ISO/IEC 17029: 2019? |  | |  |
|  | In addition to the requirements of ISO/IEC 17029: 2019 clause 10.2.3, does the V/V team provide a detailed description of the validation/verification process? (ISO 14065:2020) |  | |  |
| **10.3** | **Reference to validation/verification and use of marks** |  | |  |
| 10.3.1 | Does the VB have rules governing any reference to V/V or use of its marks that it authorizes its clients to use? Do these rules ensure, among other things, traceability back to the VB and to the V/V statement issued? |  | |  |
|  | Does the VB establish rules applying to references to data and information in an environmental information statement that were validated or verified? (ISO 14065:2020) |  | |  |
| 10.3.2 | Are reference or marks used only in relation to the claim which has been validated/ verified and not be misleading with regards to product certification? |  | |  |
|  | Does the VB ensure its agreement requires that the client shall not use the environmental information statement, opinion, report, marks, logos or labels in a manner that could mislead intended users or impair the reputation of the body? (ISO 14065:2020) |  | |  |
| 10.3.3 | Does the VB’s agreement require the client to ensure that any opinions or reports of factual findings made public by the client shall be communicated in their entirety? (ISO 14065:2020) |  | |  |
| **10.4** | **Confidentiality** |  | |  |
| 10.4.1 | Is the VB responsible, through legally enforceable agreements, for the management of all information obtained or created during the performance of V/V activities? |  | |  |
| 10.4.2 | Does the VB inform the client, in advance, of the information it intends to place in the public domain? |  | |  |
| 10.4.3 | Except for information that the client makes publicly available, or when agreed between the VB and the client, does the VB consider all other information proprietary information and regard as confidential? |  | |  |
| 10.4.4 | When the VB is required by law or authorized by contractual arrangements to release confidential information, does the V/V notify the client or individual concerned, unless prohibited by law, of the information released? |  | |  |
| 10.4.5 | The information about the client obtained from sources other than the client (e.g. complainant, regulatory authority) shall be confidential between the client and the VB. Is the provider (source) of this information confidential to the VB and not shared with the client, unless agreed by the source? |  | |  |
| **11** | **Management system requirements** |  | |  |
| **11.1** | **General** |  | |  |
| 11.1.1 | Does the VB establish, document, implement and maintain a management system to support and demonstrate the consistent achievement of the requirements of this document? |  | |  |
| 11.1.2 | Does the management system of the VB include at least the following: |  | |  |
|  | * policies and responsibilities; |  | |  |
|  | * management review; |  | |  |
|  | * internal audits; |  | |  |
|  | * corrective actions; |  | |  |
|  | * actions to address risks and opportunities; |  | |  |
|  | * documented information? |  | |  |
| 11.1.3 | The VB can meet clause 11.1.2 of ISO/IEC 17029: 2019 by establishing and maintaining a quality management system, in accordance with the requirements of ISO 9001. Does this quality management system support and demonstrate the consistent fulfilment of the requirements of this document? |  | |  |
| **11.2** | **Management review** |  | |  |
| 11.2.1 | Does the VB's management conduct review of its management system at planned intervals, in order to ensure its continuing suitability, adequacy and effectiveness, including the stated policies and objectives related to the fulfilment of this document? |  | |  |
|  | Is the management review conducted at least once a year, not exceeding 15 months between management reviews? (ISO 14065:2020) |  | |  |
| 11.2.2 | Are the inputs to management review recorded? Do the inputs include information related to the following: |  | |  |
|  | 1. changes in internal and external issues that are relevant to the VB; |  | |  |
|  | 1. fulfilment of objectives; |  | |  |
|  | 1. suitability of policies and procedures; |  | |  |
|  | 1. status of actions from previous management reviews; |  | |  |
|  | 1. outcome of recent internal audits; |  | |  |
|  | 1. corrective actions; |  | |  |
|  | 1. assessments by external bodies; |  | |  |
|  | 1. changes in the volume and type of the work or in the range of VB’s activities; |  | |  |
|  | 1. client and personnel feedback; |  | |  |
|  | 1. complaints and appeals; |  | |  |
|  | 1. effectiveness of any implemented improvements; |  | |  |
|  | 1. adequacy of resources; |  | |  |
|  | 1. results of risk analysis; |  | |  |
|  | 1. other relevant factors, such as monitoring activities and training? |  | |  |
| 11.2.3 | Do the outputs from the management review record all decisions and actions related to at least: |  | |  |
|  | 1. the effectiveness of the management system and its processes; |  | |  |
|  | 1. improvement of the VB’s activities related to the fulfilment of the requirements of this document; |  | |  |
|  | 1. provision of required resources; |  | |  |
|  | 1. any need for change? |  | |  |
| **11.3** | **Internal audits** |  | |  |
| 11.3.1 | Does the VB conduct internal audits at planned intervals to provide information on whether the management system: |  | |  |
|  | 1. conforms to: |  | |  |
|  | * the VB’s own requirements for its management system, including the V/V activities; |  | |  |
|  | * the requirements of this document; |  | |  |
|  | 1. is effectively implemented and maintained? |  | |  |
|  | Is the internal audit conducted at least once a year, not exceeding 15 months between audits? (ISO 14065:2020) |  | |  |
| 11.3.2 | Does the VB: |  | |  |
|  | 1. plan, establish, implement and maintain an audit programme including the frequency, methods, responsibilities, planning requirements and reporting, which shall take into consideration the importance of the VB's activities concerned, changes affecting the VB and the results of previous audits; |  | |  |
|  | 1. define the audit criteria and scope for each audit; |  | |  |
|  | 1. ensure that the results of the audits are reported to relevant personnel; |  | |  |
|  | 1. implement appropriate correction and corrective actions without undue delay; |  | |  |
|  | 1. retain records as evidence of the implementation of the audit programme and the audit results? |  | |  |
| 11.3.3 | Does the VB ensure that its internal auditors do not audit their own work? |  | |  |
| **11.4** | **Corrective action** |  | |  |
|  | Does the VB establish processes for identification and management of nonconformities in its activities?  Does the VB also, where necessary, take actions to eliminate the causes of nonconformities in order to prevent recurrence?  Are corrective actions appropriate to the impact of the problems encountered?  Do the processes define requirements for: |  | |  |
|  | 1. identifying nonconformities (e.g. from valid complaints and internal audits); |  | |  |
|  | 1. determining the causes of nonconformity; |  | |  |
|  | 1. correcting nonconformities; |  | |  |
|  | 1. evaluating the need for actions to ensure that nonconformities do not recur; |  | |  |
|  | 1. determining and implementing in a timely manner, the actions needed; |  | |  |
|  | 1. recording the results of actions taken; |  | |  |
|  | 1. reviewing the effectiveness of corrective actions? |  | |  |
| **11.5** | **Actions to address risks and opportunities** |  | |  |
| 11.5.1 | Does the VB consider the risks and opportunities associated with the V/V activities in order to: |  | |  |
|  | 1. give assurance that the management system achieves its intended results; |  | |  |
|  | 1. enhance opportunities to achieve the programme and objectives of the VB; |  | |  |
|  | 1. prevent, or reduce, undesired impacts and potential failures in the VB's activities; |  | |  |
|  | 1. achieve improvement? |  | |  |
| 11.5.2 | Does the VB plan: |  | |  |
|  | 1. actions to address these risks and opportunities; |  | |  |
|  | 1. how to integrate and implement these actions into its management system; |  | |  |
|  | 1. how to evaluate the effectiveness of these actions? |  | |  |
| 11.5.3 | Are actions taken to address risks and opportunities proportional to the potential impact on the V/V statement? |  | |  |
| **11.6** | **Documented information** |  | |  |
| 11.6.1 | Does the VB control documented information required by the management system and by this document to ensure that it is: |  | |  |
|  | 1. available and suitable for use, where and when it is needed, and |  | |  |
|  | 1. adequately protected (e.g. from loss of confidentiality, improper use, or loss of integrity)? |  | |  |
| 11.6.2 | For the control of documented information, does the VB address the following activities, as applicable: |  | |  |
|  | 1. distribution, access, retrieval and use; |  | |  |
|  | 1. storage and preservation, including preservation of legibility; |  | |  |
|  | 1. control of changes (e.g. version control); |  | |  |
|  | 1. retention and disposition? |  | |  |
| 11.6.3 | Is documented information of external origin determined by the VB to be necessary for the planning and operation of the management system identified as appropriate and controlled? |  | |  |
| 11.6.4 | Is documented information retained as evidence of conformity protected from unintended alterations? |  | |  |

*This Section is for SAC Assessment Team to complete*

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| **Follow-up on last assessment or witnessed assessments (if any):** |
| **SAC’s Terms & Conditions and Use of SAC Accreditation Mark** |
| **Additional Notes/ Changes in scope (if any):** |

**Review of Client File**

| **Client #1** | **Comment/Observation by Assessment Team** |
| --- | --- |
| Name of organisation |  |
| Validator/Verifier |  |
| Pre-Engagement |  |
| Approach |  |
| Validation/Verification |  |
| Review and Issuance of Validation/Verification Statement |  |
| Other Information/Observation |  |

| **Client #2** | **Comment/Observation by Assessment Team** |
| --- | --- |
| Name of organisation |  |
| Validator/Verifier |  |
| Pre-Engagement |  |
| Approach |  |
| Validation/Verification |  |
| Review and Issuance of Validation/Verification Statement |  |
| Other Information/Observation |  |