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| **Section 1** | | | | | | | |
| **5 General Requirements** **ISO/IEC 17029:2019** | | | | | | | |
| **5.1** | **Legal Entity**  Is the validation/verification body a legal entity, or a defined part of a legal entity, that can be held legally responsible for all its validation/verification activities.  **NOTE**: A governmental validation/ verification body is a legal entity on the basis of its governmental status.  **ISO 14065:2020,5.1** |  |  |  |  |  |  |
|  | **See A.5.1.1 of IAF MD 6** |  |  |  |  |  |  |
| **5.2** | **Responsibility for validation/ verification statements**  Is the validation/verification body responsible for, and shall retain authority for, its validation/ verification statements.  **ISO 14065:2020,5.2**  Is the body shall be responsible for the activities that it performs in AUP engagements and for the reports of factual findings that it issues as a result of the application of the procedures |  |  |  |  |  |  |
|  | **See A.5.2.1 – A.5.2.2 of IAF MD 6** |  |  |  |  |  |  |
| **5.3** | **Management of impartiality** |  | | | | | |
| **5.3.1** | Does Validation/verification activities undertake impartially. |  |  |  |  |  |  |
| **5.3.2** | Is the validation/verification body responsible for the impartiality of its validation/ verification activities and shall not allow commercial, financial or other pressures to compromise impartiality. |  |  |  |  |  |  |
| **5.3.3** | Is the validation/verification body shall monitor its activities and its relationships to identify threats to its impartiality. This monitoring shall include the relationships of its personnel.  **NOTE 1** While the requirements for impartiality in this document are the same for first-, second- and third-party bodies, the relevant inputs and outcome of the respective risk assessment can differ.  **NOTE 2** The identification of threats to impartiality can include balanced consultation with appropriate interested parties, with no single interest predominating, to advise on matters affecting impartiality including openness and public perception. One way of consultation is by the use of a committee of these interested parties.  **NOTE 3** The programme can make the requirement for consultation with appropriate interested parties to advise on matters affecting impartiality mandatory.  **NOTE 4** A relationship can be based on ownership, governance, management, personnel, shared resources, finances, contracts, marketing (including branding). Such relationships do not necessarily present a validation/ verification body with a threat to impartiality. |  |  |  |  |  |  |
| **5.3.4** | If a threat to impartiality is identified, does its effect eliminated or minimized so that the impartiality is not compromised. |  |  |  |  |  |  |
| **5.3.5** | Does the validation/verification body have top management commitment to impartiality. |  |  |  |  |  |  |
| **5.3.6** | Does the validation/verification body have a publicly available commitment that it understands the importance of impartiality in carrying out its validation/verification activities and manages conflicts of interest and ensures objectivity. |  |  |  |  |  |  |
| **5.3.7** | Are Review (9.6) and decision (9.7) made by personnel different from those who carried out the validation/verification execution (9.5). |  |  |  |  |  |  |
| **5.3.8** | When providing both validation and verification to the same client, Does the validation/verification body consider the potential threat to impartiality (e.g. self-review and familiarity) and shall manage this risk accordingly? |  |  |  |  |  |  |
| **5.3.9** | Does the validation/verification body offer or provide both consultancy and validation/ verification for the same claim from the same client? |  |  |  |  |  |  |
| **5.3.10** | Where the relationship between a body that provides consultancy and the validation/verification body poses an unacceptable threat to the impartiality of the validation/verification body, Does the validation/ verification body provide validation/verification activities to clients who have received consultancy relating to the same claim. This includes potential clients with which the validation/ verification body is pre-engaged. |  |  |  |  |  |  |
| **5.3.11** | Does the validation/verification body’s activities marketed or offered as linked with the activities of any organization that provides consultancy. |  |  |  |  |  |  |
| **5.3.12** | Does the validation/verification body take action when it is made aware of (e.g. via a complaint) inappropriate links with or announcements by any consultancy organization stating or implying that validation/verification would be simpler, easier, faster or less expensive if the validation/verification body were used. |  |  |  |  |  |  |
| **5.3.13** | Does the validation/verification body take action to respond to any threats to its impartiality arising from the actions of other persons, bodies or organizations. This includes the actions of those bodies to which validation/verification activities have been outsourced.  **ISO 14065:2020,5.3** |  |  |  |  |  |  |
| **5.4** | **Liability**  Does the validation/verification body able to demonstrate that it has evaluated the risks arising from its validation/verification activities and that it has adequate arrangements (e.g. insurance or reserves) to cover liabilities arising from its activities in each validation/verification programme and the geographic areas it operates. |  |  |  |  |  |  |
| **6** | **Structural requirements** |  |  |  |  |  |  |
| **6.1** | **Organizational structure and top management** |  |  |  |  |  |  |
| **6.1.1** | Does the validation/verification body organized and managed so as to enable it to maintain the capability to perform its validation/verification activities. |  |  |  |  |  |  |
| **6.1.2** | Are Validation/verification activities structured and managed so as to safeguard impartiality. |  |  |  |  |  |  |
| **6.1.3** | Does the validation/verification body document its organizational structure, duties, responsibilities and authorities of management and other personnel involved in the validation/ verification activities and any committees. If the validation/verification body is a defined part of a legal entity, the structure shall include the line of authority and the relationship to other parts within the same legal entity. |  |  |  |  |  |  |
| **6.1.4** | Does the validation/verification body 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; 2. supervision of the implementation of the policies and processes; 3. ensuring impartiality; 4. supervision of its finances; 5. development of validation/verification activities and requirements; 6. performance of validation/verification activities; 7. decisions and issue of validation/verification statements; 8. delegation of authority to committees or individuals, as required, to undertake defined activities on its behalf; 9. contractual arrangements; 10. personnel competence requirements; 11. responsiveness to complaints and appeals; 12. management system of the validation/verification body;   provision of adequate resources for validation/verification activities. |  |  |  |  |  |  |
| **6.2** | **Operational control** |  |  |  |  |  |  |
| **6.2.1** | Does the validation/verification body have a process for the effective control of validation/ verification 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 validation/verification body determine and establish the appropriate level and method of control of activities undertaken. This includes its processes, sectors of validation/verification activities, competence of personnel, lines of management control, reporting and remote access to operations, and records. |  |  |  |  |  |  |
| **6.2.3** | Does the validation/verification body consider the risk that these activities pose to the competence, consistency and impartiality of the validation/verification body. |  |  |  |  |  |  |
| **7** | **Resource requirements** |  |  |  |  |  |  |
| **7.1** | **General**  Does the validation/verification body have access to personnel, facilities, equipment, systems and support services that are necessary to perform its validation/verification activities.  **NOTE** Requirements for personnel, facilities, equipment, systems and support services can be contained in the validation/verification programme. |  |  |  |  |  |  |
| **7.2** | **Personnel** |  |  |  |  |  |  |
| **7.2.1** | Does the validation/verification body have access to a sufficient number of competent persons to perform its validation/verification activities.  **NOTE** Personnel include those persons that are employees, directors and committee members of the body, and any contracted persons that are used by the body to undertake validation/verification activities.  **ISO 14065:2020,7.2.1**  **note** that verifiers and validators demonstrate compliance with ethical requirements by adhering to the principles included in Clause 4. |  |  |  |  |  |  |
| **7.2.2** | Does the validation/verification body require all personnel involved in validation/verification 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 validation/verification body, including those relating to impartiality and confidentiality; 2. 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 validation/verification body;   to reveal any situation known to them that can present them or the validation/verification body with a perceived or actual conflict of interest. |  |  |  |  |  |  |
| **7.2.3** | Does the validation/verification body use this information as input into identifying threats to impartiality raised by the activities of such personnel, or by the persons or organizations related to them (see 5.3.3). |  |  |  |  |  |  |
| **7.2.4** | Does all personnel of the validation/verification body, either internal or external, that could influence the validation/verification activities, shall act impartially? |  |  |  |  |  |  |
| **7.2.5** | Within a period specified by the validation/verification body,  Does personnel who have provided consultancy on the claim to be the object of validation/verification not perform validation/ verification activities in relation to their previous involvement.  Does the period long enough to ensure that the threats to impartiality are minimized or eliminated?  **ISO 14065:2020,7.2**  **NOTE**  The period can be specified in the programme.  the period specified shall not be less than two years. |  |  |  |  |  |  |
| **7.2.6** | Does Personnel, including any committee members, contractors, personnel of external bodies, or individuals acting on the validation/verification body's behalf, keep confidential all information obtained or created during the performance of the body's validation/verification activities. |  |  |  |  |  |  |
| **7.2.7** | Does the validation/verification body communicate to personnel their duties, responsibilities and authorities. |  |  |  |  |  |  |
|  | **See A.6.1.1 of IAF MD 6** |  |  |  |  |  |  |
| **7.3** | **Management process for the competence of personnel** |  |  |  |  |  |  |
| **7.3.1** | Does the validation/verification body have a process for managing competence of its personnel involved in the validation/verification activities. |  |  |  |  |  |  |
|  | ISO 14066:2023 6.1  ISO 14066:2023 9.2 |  |  |  |  |  |  |
| **7.3.2** | Do the processes require the validation/verification body?   1. to determine the criteria for the competence of personnel for each function in the validation/ verification process, including at least:    * the ability to apply generic validation/verification 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 validation/ verification process); 2. to identify training needs and provide, as necessary, training on validation/verification processes, requirements, methodologies, activities and other relevant validation/verification programme requirements; 3. to demonstrate that the personnel have the required competence for the duties and responsibilities they undertake; 4. to formally authorize personnel for functions in the validation/verification process; 5. to monitor the performance of the personnel.   **NOTE** Further requirements for competence of personnel can be contained in the validation/verification programme.  Does the V/VB Followed additional requirements and competencies for personnel given in Annexes D, E and F of ISO 14065:2020 as applicable  **ISO 14065:2020,7.3.2** |  |  |  |  |  |  |
| **7.3.3** | Does the validation/verification body have documented information demonstrating competence of its personnel involved in the validation/verification activities. This includes relevant education, training, experience, performance monitoring, affiliations, and professional status.  **ISO 14065:2020,7.3.3 to 7.3.9** |  |  |  |  |  |  |
| **7.4** | **Outsourcing**  In the absence of applicable programme prohibitions on outsourcing, Is the validation/verification body may outsource validation /verification activities   1. retain full responsibility for the validation/verification; 2. not outsource the engagement activities (9.3), the decision on the confirmation of the claim and the issue of the statement (9.7); 3. have a legally enforceable agreement, including confidentiality and management of impartiality requirements, with each body that provides outsourced activities; 4. have ensured 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; 5. obtain consent from the client to use the organization that provides the outsourced activities.   **NOTE 1** Outsourcing refers to contract arrangements with another organization, including other validation/ verification bodies, to provide validation/verification activities to the validation/verification body.  **NOTE 2** Where the validation/verification body engages individuals or employees of other organizations to provide additional resources or expertise, these individuals or employees do not constitute outsourcing provided they are individually contracted to operate under the validation/verification body’s management system.  **ISO 14065:2020**  **Note** note that “engagement activities” refers to the process by which an agreement between the client and the body is concluded. |  |  |  |  |  |  |
| **8** | **Validation/verification programme**  Does the validation/verification body apply one or more validation/verification programme(s) that are consistent with, and do not exclude the requirements of this document.  **NOTE 1** A validation/verification programme is a set of rules, procedures and management for carrying out validation/verification activities in a specific sector containing the following elements:   * scope of validation/verification; * specific competence criteria for the validation/verification team and body; * process for validation/verification; * evidence gathering activities of validation/verification; * reporting of validation/verification.   **NOTE 2** Annex A specifies the elements than can be included in a validation/verification programme. |  |  |  |  |  |  |
| **9** | **Process requirements** |  |  |  |  |  |  |
| **9.1** | **General**  Does the validation/verification body complete the following process steps as validation/verification activities:   * pre-engagement (9.2); * engagement (9.3); * planning (9.4); * validation/verification execution (9.5); * review (9.6); * decision and issue of the validation/verification statement (9.7); * facts discovered after the issue of the validation/verification statement (9.8); * handling of appeals (9.9); * handling of complaints (9.10);   records (9.11). |  |  |  |  |  |  |
| **9.2** | **Pre-engagement** |  |  |  |  |  |  |
| **9.2.1** | Does the validation/verification body 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; 2. locations where the client’s activities are undertaken; 3. the validation/verification programme and associated specified requirements for the validation/ verification; 4. the objectives and scope of the validation/verification; 5. reports, data and any other relevant information; 6. where known at this stage and where applicable, the materiality and the level of assurance;   any other information as required by the validation/verification programme. |  |  |  |  |  |  |
| **9.2.2** | Does the validation/verification body 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; 2. the claim is understood (e.g. context, content and complexity); 3. the objectives and scope of the validation/verification have been agreed with the client; 4. the specified requirements against which the claim will be validated/verified have been identified and are suitable; 5. where applicable, the materiality and level of assurance have been agreed; 6. the process for validation/verification activities can be achieved (e.g. evidence gathering activities, evaluation of gathered evidences); 7. the validation/verification duration can be estimated; 8. the validation/verification body has identified and has access to the resources and competences that are required to undertake the validation/verification;   the time frame for the planned validation/verification can be proposed. |  |  |  |  |  |  |
| **9.2.3** | Following the pre-engagement review of the submitted information by the client, Does the validation/ verification body either accept or decline to perform validation/verification.  **ISO 14065:2020** - Does the validation/verification team shall ensure that the engagement type(s) has(ve) been identified  Engagement type(s) may include verification, validation, AUP or a combination thereof. |  |  |  |  |  |  |
| **9.3** | **Engagement** |  |  |  |  |  |  |
| **9.3.1** | Does the validation/verification body have an agreement with each client for the provision of validation/verification activities in accordance with the relevant requirements of this document and the requirements specified in the applicable validation/verification programme:   1. for second- and third-party validation/verification activities, a legally enforceable agreement (e.g. a contract);   for first party validation/ verification activities, an internal agreement such as service level agreement, internal contract, statement of work, or other enforceable internal agreement.  **ISO14065:2020**- the client shall communicate any facts to the V/VB body that can affect the validity of an issued opinion? |  |  |  |  |  |  |
| **9.3.2** | Does the validation/verification body ensure its agreement requires that the client complies at least with the following:   1. validation/verification requirements; 2. making all necessary arrangements for the conduct of the validation/verification, including provisions for examining documentation and access to all relevant processes, areas, records, and personnel; 3. where applicable, making provisions to accommodate observers;   complying with the rules of the validation/verification body for reference to validation/verification or use of marks (10.3). |  |  |  |  |  |  |
| **9.3.3** | Does the agreement confirm that the client engages the validation/verification body to undertake validation/verification activities, including the specification of:   1. the items listed in 9.2.2?   the specific requirements for the validation/verification activity, including any additional relevant requirements set by a programme or standard. |  |  |  |  |  |  |
| **9.3.4** | Does the validation/verification body take responsibility for any inputs that it accepts to take into account as part of its validation/verification activities, including those that have been generated by the client or other external parties. |  |  |  |  |  |  |
| **9.4** | **Planning** |  |  |  |  |  |  |
| **9.4.1** | Does the validation/verification body undertake the following planning activities taking into account the requirements specified in the applicable validation/verification programme before undertaking the validation/verification activities:   1. assign competent resources to undertake the activities; 2. determine the validation/verification activities based on the understanding of the claim; 3. assess the risk of a material misstatement regarding the claim; 4. confirm the timing and access arrangements with the client; 5. determine evidence-gathering activities needed to complete the validation/verification in accordance with the specified requirements and consistent with the results of b) and c); 6. 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; 7. prepare a validation/verification plan (9.4.2) considering the evidence-gathering plan as an input.   **NOTE 1** Preparation of an evidence-gathering plan and a validation/verification plan can be an iterative process.  **NOTE 2** In some programmes, the evidence-gathering plan is called “sampling plan”.  **NOTE 3** Other parameters that can be specified by programmes to be considered during planning are materiality or level of assurance.  **NOTE 4** The level of assurance is used to determine the depth of detail that a validation/verification body designs into their validation/verification plan and evidence-gathering plan to determine if there are any material errors, omissions, or misrepresentations.  **ISO14065:2020 ,9.4.2 a.b** |  |  |  |  |  |  |
| **9.4.2** | Does the validation/verification body develop a validation/verification plan that describes activities and schedules, and that includes the following:   1. objectives and scope of validation/verification; 2. identification of the validation/verification team members and their roles and responsibilities in the team (e.g. team leader, observer); 3. time frame and duration of validation/verification activities;   specified requirements. |  |  |  |  |  |  |
| **9.4.3** | Does the validation/verification body 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 validation/verification body communicate to the client the validation/verification plan. |  |  |  |  |  |  |
|  | **ISO 14065:2020-9.4.4,9.4.5 followed** |  |  |  |  |  |  |
|  | **See A.8.3.3.1 to A.8.3.3.20 of IAF MD 6** |  |  |  |  |  |  |
| **9.5** | **Validation/verification execution** |  |  |  |  |  |  |
| **9.5.1** | Does the validation/verification body perform the validation/verification execution activities in accordance with the validation/verification plan. |  |  |  |  |  |  |
| **9.5.2** | Does the validation/verification plan revise as necessary during the validation/verification execution activities. |  |  |  |  |  |  |
| **9.5.3** | Does any revisions to the validation/verification plan internally documented, including the reasons, and communicated to the client? |  |  |  |  |  |  |
| **9.5.4** | Does the body 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; 2. identification of misstatements and consideration of their materiality;   assessment of conformity with specified requirements, taking into account the validation/ verification programme. |  |  |  |  |  |  |
| **9.5.5** | Does the validation/verification body prepare the following:   1. a conclusion on the outcome of the activities in 9.5.4; 2. a draft validation/verification statement; 3. a report, if applicable.   **NOTE** The report can be a separate document or can be included in a document containing the draft validation/verification statement. |  |  |  |  |  |  |
| **9.6** | **Review** |  |  |  |  |  |  |
| **9.6.1** | Does the validation/verification body undertake review activities. |  |  |  |  |  |  |
| **9.6.2** | Does the review carried out by persons who have not been involved in the validation/ verification execution?  **NOTE** A programme can specify further limitations, e.g. requiring the review to be made by persons who have not been involved in particular validation/verification planning activities.  **ISO 14065:2020-9.6.2**  NOTE As long as personnel conducting a review have not participated in validation or verification activities under the direction of the team leader, they are not considered members of the validation/verification team. |  |  |  |  |  |  |
| **9.6.3** | Does the review confirm:   1. that all validation/verification activities have been completed in accordance with the agreement and the programme; 2. sufficiency and appropriateness of evidence to support the decision;   whether significant findings have been identified, resolved, and documented.  **ISO 14065:2020-9.6.4** |  |  |  |  |  |  |
| **9.6.4** | Does the reviewer communicate with the validation/verification team when the need for clarification arises? The validation/verification team shall address concerns raised by the reviewer. |  |  |  |  |  |  |
| **9.6.5** | Does the review have available all records of the validation/verification activities as specified in 9.11?  **ISO 14065:2020-9.6.5** |  |  |  |  |  |  |
| **9.7** | **Decision and issue of the validation/verification statement** |  |  |  |  |  |  |
| **9.7.1** | **Decision** |  |  |  |  |  |  |
| **9.7.1.1** | Upon completion of the validation/verification review, Does the validation/verification body make the decision on whether or not to **ISO14065:2020-** Have the validation/verification body decided whether to confirm an environmental information statement that it has tested using AUP in a mixed engagement. Is the decision based upon the body’s report of factual findings (see Annex C). confirm the claim. |  |  |  |  |  |  |
| **9.7.1.2** | Does the decision shall be made by persons who have not been involved in the validation/verification execution.  **NOTE** A programme can specify further limitations, e.g. requiring the decision to be made by persons who have not been involved in particular validation/verification planning activities.  **ISO14065:2020**-9.7.1.4 |  |  |  |  |  |  |
| **9.7.1.3** | Based on this decision, a validation/verification statement is issued or not issued according to the programme requirements. |  |  |  |  |  |  |
| **9.7.1.4** | When the validation/verification body is not issuing a validation/verification statement, Does the validation/verification body inform the client. |  |  |  |  |  |  |
| **9.7.2** | **Issue of the validation/verification statement**  When the validation/verification body issues a validation/verification statement, (9.7.1) Does the statement:   1. state the client’s name; 2. identify whether it is a validation statement or a verification statement; 3. refer to the claim, including date or period which the claim covers; 4. include the type of the validation/verification body in relation to the statement in question (i.e. first party, second party or third party); 5. include the name and address of the validation/verification body (if symbols, e.g. accreditation symbol, are included, they shall not be misleading or ambiguous); 6. describe the objectives and scope of the validation/verification; 7. describe whether the data and information supporting the claim were hypothetical, projected and/ or historical in nature; 8. include a reference to the validation/verification programme and associated specified requirements; 9. include the decision made about the claim, including the fulfilment of any programme related requirements (e.g. materiality or level of assurance); 10. indicate the date and the unique identification of the statement;   include any findings, that have not been addressed prior to the issue of the validation/verification statement, if required by the programme. |  |  |  |  |  |  |
| **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 validation/verification statement are discovered after the issue date, Does the validation/verification body:   1. communicate the matter as soon as practicable to the client and, if required, the programme owner; 2. take appropriate action, including the following: 3. discuss the matter with the client;   consider if the validation/ verification statement requires revision or withdrawal. |  |  |  |  |  |  |
| **9.8.2** | If the validation/verification statement requires revision, Does the validation/ verification body implement processes to issue a new statement including specification of the reasons for the revision. These can include repeating relevant steps of the validation/verification process. |  |  |  |  |  |  |
| **9.8.3** | Does the validation/verification body may also communicate to other interested parties the fact that reliance of the original statement can now be compromised given the new facts or information. |  |  |  |  |  |  |
|  | **ISO14065:2020**-9.7.1.4 to 9.7.2  See A.8.5.1 to A.8.5.6 of IAF MD 6 |  |  |  |  |  |  |
| **9.9** | **Handling of appeals** |  |  |  |  |  |  |
| **9.9.1** | Does the validation/verification body 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; 2. tracking and recording the appeal, including the actions to resolve it;   ensure appropriate action is taken. |  |  |  |  |  |  |
| **9.9.3** | Does the validation/verification body receiving the appeal responsible for gathering all necessary information to determine whether the appeal is substantiated. |  |  |  |  |  |  |
| **9.9.4** | Does the validation/verification body acknowledge receipt of the appeal, and provide the appellant with the outcome and, if applicable, progress reports. |  |  |  |  |  |  |
| **9.9.5** | A description of the process for handling appeals available to any interested party. |  |  |  |  |  |  |
| **9.9.6** | Does the responsible for all decisions during the process for handling appeals. |  |  |  |  |  |  |
| **9.9.7** | Does Investigation and decision on appeals not result in any discriminatory actions. |  |  |  |  |  |  |
| **9.9.8** | Does 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 validation/verification body 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; 2. tracking and recording the complaint, including the actions undertaken to resolve it;   ensuring appropriate action is taken. |  |  |  |  |  |  |
| **9.10.3** | Does the validation/verification body receiving the complaint responsible for gathering all necessary information to determine whether the complaint is substantiated. |  |  |  |  |  |  |
| **9.10.4** | Whenever possible, Does the validation/ verification body acknowledge receipt of the complaint, and provide the complainant with the outcome and, if applicable, progress reports. |  |  |  |  |  |  |
| **9.10.5** | Is a description of the process for handling complaints available to any interested party? |  |  |  |  |  |  |
| **9.10.6** | Upon receipt of a complaint, Does the body confirm whether the complaint relates to its validation/verification activities and, if so, resolve the complaint. |  |  |  |  |  |  |
| **9.10.7** | Does Investigation and resolution of complaints not result in any discriminatory actions. |  |  |  |  |  |  |
| **9.10.8** | Does the resolution of complaints shall be made by, or reviewed and approved by, individuals not involved in the complaint in question? Where resources do not permit this, any alternative approach shall not compromise impartiality. |  |  |  |  |  |  |
| **9.11** | **Records** |  |  |  |  |  |  |
| **9.11.1** | Does the validation/verification body maintain and manage records of its validation/verification activities including:   1. information submitted during pre-engagement and scopes of validation/verification; 2. justification for how validation/verification duration is determined; 3. any revisions to the validation/verification planning activities; 4. demonstration that the validation/verification activities have been carried out in accordance with the requirements of this document and the validation/verification programme including findings and information on material or non-material misstatements; 5. evaluation, selection and monitoring of performance of bodies providing outsourced activities; 6. evidence to support conclusions and the decisions; 7. validation/verification statements;   complaints and appeals, and any subsequent correction or corrective actions. |  |  |  |  |  |  |
| **9.11.2** | Does the validation/verification body maintain validation/verification records securely and confidentially, including during their transport, transmission, or transfer. |  |  |  |  |  |  |
| **9.11.3** | Does the validation/verification body retain validation/verification records in accordance with the programme, contractual, and other management system requirements.  **NOTE** ISO 15489-1 defines the concepts and principles from which approaches to the creation, capture and management of records are developed. |  |  |  |  |  |  |
| **10** | **Information requirements** |  |  |  |  |  |  |
| **10.1** | **Publicly available information** |  |  |  |  |  |  |
| **10.1.1** | Does the validation/verification body ensure the following information is made publicly available:   1. information about the validation/verification process; 2. commitment to impartiality; 3. list of validation/verification activities the validation/ verification body provides, including reference to applicable programmes;   complaints and appeals process.  **ISO 14065:2020-10.1** |  |  |  |  |  |  |
| **10.2** | **Other information to be available** |  |  |  |  |  |  |
| **10.2.1** | Does the validation/verification body 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 validation/verification body provide, upon request, the status of a given validation/verification statement.  **ISO14065:2020-10.2.2** |  |  |  |  |  |  |
| **10.2.3** | Does the validation/verification body shall provide information and update clients on the following:   1. the applicable validation/verification programmes and any changes; 2. the fees for the validation/verification activity; 3. the validation/verification body’s requirements for the client to: 4. comply with the validation/verification programme; 5. make all necessary arrangements for the conduct of the validation/verification activities; 6. make provisions, where applicable, to accommodate the presence of observers (e.g. accreditation assessors or trainee validator/verifier);   its policy governing any statement that the client is authorized to use when making reference to its validation/ verification statement in communication of any kind in line with the requirements in 10.3. |  |  |  |  |  |  |
|  | **ISO14065:2020-10.3.2,10.3.3** |  |  |  |  |  |  |
| **10.3** | **Reference to validation/verification and use of marks** |  |  |  |  |  |  |
| **10.3.1** | Does a validation/verification body have rules governing any reference to validation/verification or use of its marks that it authorizes its clients to use.  Does these rules ensure, among other things, traceability back to the validation/verification body and to the validation/verification statement issued? |  |  |  |  |  |  |
| **10.3.2** | This reference or marks shall be used only in relation to the claim which has been validated/ verified and shall not be misleading with regards to product certification. |  |  |  |  |  |  |
| **10.4** | **Confidentiality** |  |  |  |  |  |  |
| **10.4.1** | Does the validation/verification body responsible, through legally enforceable agreements, for the management of all information obtained or created during the performance of validation/ verification activities. |  |  |  |  |  |  |
| **10.4.2** | Does the validation/verification body 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 validation/verification body and the client, Does all other information is considered proprietary information and regarded as confidential. |  |  |  |  |  |  |
| **10.4.4** | When the validation/verification body is required by law or authorized by contractual arrangements to release confidential information, Does the client or individual concerned shall, unless prohibited by law, be notified of the information released. |  |  |  |  |  |  |
| **10.4.5** | Does Information about the client obtained from sources other than the client (e.g. complainant, regulatory authority) confidential between the client and the validation/verification body. The provider (source) of this information shall be confidential to the body and shall not be shared with the client, unless agreed by the source. |  |  |  |  |  |  |
| **11** | **Management system requirements** |  |  |  |  |  |  |
| **11.1** | **General** |  |  |  |  |  |  |
| **11.1.1** | Does the validation/verification body 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 validation/verification body include at least the following?   * policies and responsibilities; * management review (11.2); * internal audits (11.3); * corrective actions (11.4); * actions to address risks and opportunities (11.5);   documented information (11.6). |  |  |  |  |  |  |
| **11.1.3** | Does validation/verification body can meet 11.1.2 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 validation/verification body's management review 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.  **ISO14065:2020-11.2** |  |  |  |  |  |  |
| **11.2.2** | Do the inputs to management review recorded and include information related to the following?   1. changes in internal and external issues that are relevant to the validation/verification body; 2. fulfilment of objectives; 3. suitability of policies and procedures; 4. status of actions from previous management reviews; 5. outcome of recent internal audits; 6. corrective actions; 7. assessments by external bodies; 8. changes in the volume and type of the work or in the range of validation/verification body's activities; 9. client and personnel feedback; 10. complaints and appeals; 11. effectiveness of any implemented improvements; 12. adequacy of resources; 13. results of risk analysis;   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; 2. improvement of the validation/verification body's activities related to the fulfilment of the requirements of this document; 3. provision of required resources;   any need for change. |  |  |  |  |  |  |
|  | See A12.1 of MD 6 |  |  |  |  |  |  |
| **11.3** | **Internal audits** |  |  |  |  |  |  |
| **11.3.1** | Does the validation/verification body conduct internal audits at planned intervals to provide information on whether the management system:   1. conforms to:  * the validation/verification body’s own requirements for its management system, including the validation/verification activities; * the requirements of this document;   is effectively implemented and maintained.  **ISO14065:2020-11.3** |  |  |  |  |  |  |
| **11.3.2** | Does the validation/verification body:   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 validation/verification body's activities concerned, changes affecting the validation/verification body and the results of previous audits; 2. define the audit criteria and scope for each audit; 3. ensure that the results of the audits are reported to relevant personnel; 4. implement appropriate correction and corrective actions without undue delay; 5. retain records as evidence of the implementation of the audit programme and the audit results.   **NOTE** ISO 19011 provides guidance for internal audits. |  |  |  |  |  |  |
| **11.3.3** | Does the validation/verification body ensure that its internal auditors do not audit their own work. |  |  |  |  |  |  |
| **11.4** | **Corrective action** |  |  |  |  |  |  |
|  | Does the validation/verification body establish processes for identification and management of nonconformities in its activities. Does the validation/verification body also, where necessary, take actions to eliminate the causes of nonconformities in order to prevent recurrence. Corrective actions shall be appropriate to the impact of the problems encountered. Does processes define requirements for:   1. identifying nonconformities (e.g. from valid complaints and internal audits); 2. determining the causes of nonconformity; 3. correcting nonconformities; 4. evaluating the need for actions to ensure that nonconformities do not recur; 5. determining and implementing in a timely manner, the actions needed; 6. recording the results of actions taken;   reviewing the effectiveness of corrective actions. |  |  |  |  |  |  |
| **11.5** | **Actions to address risks and opportunities** |  |  |  |  |  |  |
| **11.5.1** | Does the validation/verification body consider the risks and opportunities associated with the validation/verification activities in order to:   1. give assurance that the management system achieves its intended results; 2. enhance opportunities to achieve the programme and objectives of the validation/verification body; 3. prevent, or reduce, undesired impacts and potential failures in the validation/verification body's activities;   achieve improvement. |  |  |  |  |  |  |
| **11.5.2** | Does the validation/verification body plan:   1. actions to address these risks and opportunities; 2. how to integrate and implement these actions into its management system; 3. how to evaluate the effectiveness of these actions.   **NOTE** Although this document specifies that the validation/verification body plans actions to address risks, there is no requirement for formal methods for risk management or a documented risk management process. Validation/verification bodies can decide whether or not to develop a more extensive risk management methodology than is required by this document (e.g. through the application of other guidance or standards). |  |  |  |  |  |  |
| **11.5.3** | Are actions taken to address risks and opportunities proportional to the potential impact on the validation/verification statement.  **NOTE 1** Options to address risks can include identifying and avoiding threats, taking risk in order to pursue an opportunity, eliminating the risk source, changing the likelihood or consequences, sharing the risk, or retaining risk by informed decision.  **NOTE 2** Opportunities can lead to expanding the scope of the validation/verification body's activities, addressing new clients, using new technology and other possibilities to address clients' needs. |  |  |  |  |  |  |
| **11.6** | **Documented information** |  |  |  |  |  |  |
| **11.6.1** | Does the validation/verification body 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   adequately protected (e.g. from loss of confidentiality, improper use, or loss of integrity). |  |  |  |  |  |  |
| **11.6.2** | For the control of documented information, the validation/verification body shall address the following activities, as applicable:   1. distribution, access, retrieval and use; 2. storage and preservation, including preservation of legibility; 3. control of changes (e.g. version control);   retention and disposition. |  |  |  |  |  |  |
| **11.6.3** | Does Documented information of external origin determined by the validation/verification body to be necessary for the planning and operation of the management system be identified as appropriate and shall be controlled. |  |  |  |  |  |  |
| **11.6.4** | Does the documented information retained as evidence of conformity protected from unintended alterations?  **NOTE 1** Access can imply a decision regarding the permission to view the documented information only, or the permission and authority to view and change the documented information.  **NOTE 2** Documented information refers to processes, procedures, records, data, statements and other information required by this document. |  |  |  |  |  |  |

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| **Section 1** | **ISO 14066:2023** | |  |  |  |  |  |  |
| **6.1** | **General**  Does the validation team or a verification team collectively shall have the required competence to perform validation or verification activities, including, as applicable, the competence, experience and expertise?  See Annexes E & F  See Annex B  See ISO 14065:2020 (7.3) | |  |  |  |  |  |  |
| **6.2** | Knowledge  General  Does the V/V Team possess the following  a) Environment information programme knowledge See (ISO 14066:2023 6.2.2)  b) Quantitative and qualitative information knowledge (See ISO 14066:2023 6.2.3)  c) Auditing knowledge (See ISO 14066:2023 6.2.7)  d) Knowledge of types of engagements including validation, verification, AUP and mixed engagements, as applicable.  Does the validation or verification team include a member with team leader skills (See ISO 14066:2023 6.3.2) | |  |  |  |  |  |  |
| **6.2.2** | **Environmental information programme knowledge**  Does the V/V team collectively have environmental information programme knowledge, including the following:  a) Eligibility requirements?  b) Applicable legal requirements?  c) V/V requirements and guidelines? | |  |  |  |  |  |  |
|  | (included in 6.2.2)  (included in 6.2.2)  (included in 6.2.2) | |  |  |  |  |  |  |
| **6.2.3** | **Quantitative and qualitative information knowledge**  Does the validation or a verification team collectively shall have quantitative and qualitative information knowledge, including the following:   1. a) Sector(s) relevant to the environmental information statement?   b) Relevant quantification methodologies, including measurement and modelling approaches, monitoring techniques and their consequences for data quality   1. c) Calibration procedures and their consequences for data quality? 2. d) Reporting principles (e.g. completeness, consistency, accuracy, transparency and relevance) materiality and material discrepancy? | |  |  |  |  |  |  |
| **6.2.4** | **Additional knowledge for organization level statements**  Does the verification team have additional knowledge about the quantification of environmental information for organization level, including~~,~~ principles and criteria, eligible processes andmethodologies for, as applicable?   1. a) determining organizational and reporting boundaries? 2. b) developing declarations of environmental status (such as carbon neutrality)? 3. c) developing claims related to actions taken? 4. d) organizational life cycle assessments? | |  |  |  |  |  |  |
| **6.2.5** | **Additional knowledge for the verification of environmental information statements related to products**  Does the verification team collectively have additional knowledge about the verification of environmental information at the level of products and claims, including principles and criteria, processes, procedures and methodologies of, as applicable?   1. a) life cycle assessments? 2. b) environmental product declarations, claims and ecolabels? 3. c) claims related to characteristics of financial products? 4. d) product related declarations of environmental status such as carbon neutrality and other related statements? | |  |  |  |  |  |  |
| **6.2.6** | **Additional knowledge for project validation or verification of environmental information statements**  Does the project validation team or project verification team collectively have additional knowledge for project V/V of an environmental statement, including?  a) established project boundaries  b) quantification methodologies?  c) monitoring and reporting? | |  |  |  |  |  |  |
| **6.2.7** | **Auditing knowledge (ISO 14066:2023)**  Does the V/V team collectively have auditing knowledge, including:  a) methodologies for data and information auditing and risk assessment?  b) data and information sampling techniques?  c) typical controls for data and information systems and supporting processes? | |  |  |  |  |  |  |
| **6.3.2** | **Team leader knowledge**  Does the team leader have sufficient skill to assess the following?  a) competence of team members?  b) risks associated with the performance of V/V activities  c) adequacy of resources available to the team?  d) conclusions reached in the V/V opinion? | |  |  |  |  |  |  |
| **6.3** | **Skills**  **Team skills**  Does the V/V team collectively have the necessary skills to perform V/V activities, such as:   1. a) identify and evaluate validation/verification risks against the criteria and materiality, including when changes occur, new information becomes available, or nonconformity or misstatements become apparent? 2. b) conduct validation/verification activities to evaluate evidence against criteria? 3. c) evaluate the evidence for sufficiency and appropriateness? 4. d) challenge the evidence, demonstrate professional scepticism and, when necessary, carry out independent research? 5. e) draw appropriate conclusions from evidence;   ~~j)~~ f) communicate the V/V process and results as expressed in findings, opinions and reports of factual findings?  See Annex B | |  |  |  |  |  |  |
| **7** | **Technical expert competence**  Does the technical expert provide the V/V team with specialist knowledge, which may be sector specific?  \*Technical experts are not subject to the competence requirements in Clause 6 as they are not validators or verifiers. | |  |  |  |  |  |  |
| **7.1** | **Competence of the independent reviewer**  Does the independent reviewer have the following competences?  a) skills at the level of team leader?  b) knowledge as set out in 6.2, excluding 6.2.3  c) skills as set out in 6.3.1. | |  |  |  |  |  |  |
| **9** | **Demonstration and maintenance of validation and verification knowledge and skills** | |  |  |  |  |  |  |
| **9.1** | **Demonstration of knowledge and skills**  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 evidence, including but not limited to:  a) education?  b) training?  c) work experience relevant to the competence required for the activity?  d) tutoring or mentoring by more experienced staff?  See Annexes C & D | |  |  |  |  |  |  |
| **9.2** | **Maintenance of knowledge and skills**  Do the validator or verifier and independent reviewers maintain knowledge and skills through ongoing awareness of developments in the sectors of their competence, including relevant national and international environmental information programmes, applicable science and relevant legal requirements.  Does a validator or verifier or an independent reviewer should also undertake a programme of continuing professional development, including training, consistent with emerging trends in applicable environmental information programmes?  See ISO 14065:2020, 9.11  See ISO 10465:2020, 7.3  See Annex B | |  |  |  |  |  |  |
| **Section 2** | **ISO 14064-3 :2019** | |  |  |  |  |  |  |
| **5** | **Requirements applicable to verification/validation** | |  |  |  |  |  |  |
| **5.1** | **Pre-engagement activities** | |  |  |  |  |  |  |
| **5.1.1** | **General**  Does the verifier/validator confirm the following aspects of the engagement:  a) type;  b) objectives: verification/validation;  c) scope: boundary, period;  d) criteria: materiality, level of assurance, etc. | |  |  |  |  |  |  |
|  | **See A.8.2.3.1 to A.8.2.3.8 of IAF MD 6** | |  |  |  |  |  |  |
| **5.1.2** | **Type of engagement**  Do the verifier/validator and the client agreed on the engagement type(s) and considered the needs of the intended user. The verifier/validator shall assess the appropriateness of the proposed engagement type.  **NOTE** A verifier/validator can conduct a mixed engagement, as described in Annex D, when:  a) the scope of each type of engagements is clearly defined;  b) the GHG statements are developed in accordance with criteria. | |  |  |  |  |  |  |
| **5.1.3** | **Level of assurance in the case of verification**  For verification, the verifier and the client shall agree on the level of assurance to be applied and shall consider the needs of the intended user? Does the verifier shall 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. The level of assurance shall be 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, the requirements in Annex A of ISO 14064-3:2019 shall be met.  Considerations for verification are given in Annex B. | |  |  |  |  |  |  |
| **5.1.4** | **Objectives**  Do the verifier/validator and client agree on the verification/validation objectives at the beginning of the verification/validation 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**  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:  a) the method for determining engagement scope and boundaries;  b) the GHGs and sources, sinks and reservoirs (SSRs) to be accounted for;  c) the quantification methods;  d) requirements for disclosures | |  |  |  |  |  |  |
|  | Are Criteria relevant, complete, reliable and understandable.  Does It available to the intended user.? Are the criteria referenced in the opinion? | |  |  |  |  |  |  |
| **5.1.6** | **Scope**  Do verifier/validator and agree on the verification/validation scope at the beginning of the verification/validation process.  Does the scope, as a minimum, included the following:  a) boundaries;  b) facilities, physical infrastructure, activities, technologies and processes;  c) GHG SSRs;  d)types of GHGs;  e) 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)?  NOTE GHG emission reductions or removal enhancements can be offset by affected GHG SSRs (see ISO 14064-2:2019, 3.1.11). GHG emission reductions or removal enhancements affected by GHG SSRs are often referred to as leakage or other secondary effects. | |  |  |  |  |  |  |
| **5.1.7** | **Materiality thresholds** | |  |  |  |  |  |  |
|  | Do 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. | |  |  |  |  |  |  |
| **5.2** | **Verification/validation team selection**  Does team selected that has the necessary skills and competences to undertake the verification/ validation**?** | |  |  |  |  |  |  |
|  | **See A.8.3.3.1 to A.8.3.3.20 of IAF MD 6** | |  |  |  |  |  |  |
| **5.3** | **Verification/validation activities and techniques**  Do Verifiers/validators use one or more of the following evidence-gathering activities and techniques in the verification/validation:  a) observation;  b) inquiry;  c) analytical testing;  d) confirmation;  e) recalculation;  f) examination; | g) retracing;  h) tracing;  i) control testing;  j) sampling;  k) estimate testing;  l) cross-checking;  m) reconciliation. |  |  |  |  |  |  |
| **5.4**  **5.4.1** | **Specific requirements**  **Verifier/validator communication** | |  |  |  |  |  |  |
|  | Do 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 verifier/validator shall 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 verifier/validator shall:  a) issue a modified or adverse verification/validation opinion; or  b) withdraw from the verification/validation.  Does the verifier/validator communicate non-material misstatements to the responsible party? | |  |  |  |  |  |  |
| **5.4.2** | **Sufficiency of evidence**  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 shall disclaim the issuance of an opinion.? | |  |  |  |  |  |  |
| **5.4.3** | **Intentional misstatement**  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**  Does verifier/validator maintain the following records:  a) engagement terms;  b) verification/validation plan;  c) evidence-gathering plan;  d) who performed the evidence-gathering activities and when they were performed; e) collected evidence;  f) requests for clarification, material misstatements and nonconformities arising from the verification/validation and the conclusions reached;  g) communication with the responsible party on material misstatements;  h) the conclusions reached and opinions by the verifier/validator;  i) the name of the independent reviewer, the date of review and comments of the reviewer. | |  |  |  |  |  |  |
| **6** | **Verification**  6.1 Planning  6.1.1 Strategic analysis  6.1.1.1 General | |  |  |  |  |  |  |
|  | Do 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 strategic analysis consider: | |  |  |  |  |  |  |
| a) relevant sector information; | |  |  |  |
| b) the nature of operations of the facility(ies) or project or product; | |  |  |  |
| c) the requirements of the criteria, including applicable regulatory and/or GHG programme requirements; | |  |  |  |
| d) the intended user’s materiality threshold, including the qualitative and quantitative components; | |  |  |  |
| e) the likely accuracy and completeness of the GHG statement; | |  |  |  |
| f) the scope of the GHG statement and related boundaries; | |  |  |  |
| g) the time boundary for data; | |  |  |  |
| h) emissions SSRs and their contribution to the overall GHG statement; | |  |  |  |
| i) changes in GHG emissions, removals and reservoir quantities from the prior reporting period; | |  |  |  |
| j) appropriateness of quantification and reporting methods, and any changes; | |  |  |  |
| k) sources of GHG information; | |  |  |  |
| l) data management information system and controls; | |  |  |  |
| m) management oversight of the responsible party’s reporting data and supporting processes; | |  |  |  |
| n) the availability of evidence for the responsible party's GHG information and statement; o) the results of previous verifications; | |  |  |  |
| p) the results of sensitivity or uncertainty analysis (see ISO 14067); | |  |  |  |
| q) allocation approach; | |  |  |  |
| r) the type of GHGs (e.g. only CO2 or also other gases); | |  |  |  |
| s) the applied monitoring methodology (i.e. direct measurement of GHGs or calculation of GHGs with indirect measurement of activity and calculation data); | |  |  |  |
| t) other relevant information. | |  |  |  |
|  | Are the results of the strategic analysis used in the risk assessment? | |  |  |  |  |  |  |
|  | **See A.8.4.1 to A.8.4.14 of IAF MD 6** | |  |  |  |  |  |  |
| **6.1.1.2** | **Additional requirements for project GHG statement verification**  **Does The strategic analysis consider:**  a) the project plan;  b) the results of the validation report;  c) the requirements of the monitoring plan;  d) the applied monitoring methodology;  e) the monitoring report. | |  |  |  |  |  |  |
| **6.1.1.3** | **Additional requirements for product GHG statement verification**  **Does strategic analysis consider**:  a) the results of the life cycle interpretation, including conclusions and limitations;  NOTE See ISO 14044:2006, 3.5.  b) the functional or declared unit (see ISO 14067);  c) the characteristics of unit processes;  d) the life-cycle stages;  e) cut-offs. | |  |  |  |  |  |  |
| **6.1.2**  **6.1.2.1** | **Risk assessment**  **General**  Does verifier perform a risk assessment of the GHG statement to identify the risk of a material misstatement or nonconformity with the criteria. Does risk assessment consider the results of the materiality assessment?  Does verifier assess the risk of misstatement and determine the nature and extent of evidence gathering activities? | |  |  |  |  |  |  |
|  | Does the verifier shall 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**  Are Inherent risks, control risks and detection risks identified and assessed for the GHG statement. Does these risks identify:  a) for emissions and removals: occurrence, completeness, accuracy, cut-off and classification;  b) for storage: existence, rights and obligations, completeness, and accuracy and allocation | |  |  |  |  |  |  |
| **6.1.2.3** | **Risk assessment considerations**  **Does risk assessment consider the following?**  a) The likelihood of intentional misstatement in the GHG statement; | |  |  |  |  |  |  |
|  | b) the relative effect of emission sources on the overall GHG statement and materiality; | |  |  |  |  |  |  |
|  | c) the likelihood of omission of a potentially significant emission source; | |  |  |  |  |  |  |
|  | d) 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; | |  |  |  |  |  |  |
|  | e) the nature of operations specific to an organization, facility, project or product; | |  |  |  |  |  |  |
|  | f) the degree of complexity in determining the organizational or project boundary or product system boundary and whether related parties are involved; | |  |  |  |  |  |  |
|  | g) any changes from prior periods; | |  |  |  |  |  |  |
|  | h) the likelihood of non-compliance with applicable laws and regulations that can have a direct effect on the content of the GHG statement; | |  |  |  |  |  |  |
|  | i) any significant economic or regulatory changes that might impact emissions and emissions reporting; | |  |  |  |  |  |  |
|  | j) selection, quality and sources of GHG data; | |  |  |  |  |  |  |
|  | k) the level of detail of the available documentation; | |  |  |  |  |  |  |
|  | l) the nature and complexity of quantification methods; | |  |  |  |  |  |  |
|  | m) the degree of subjectivity in the quantification of emissions | |  |  |  |  |  |  |
|  | n) any significant estimates and the data on which they are based; | |  |  |  |  |  |  |
|  | o) the characteristics of the data management information system and controls; | |  |  |  |  |  |  |
|  | p) the apparent effectiveness of the responsible party’s control system in identifying and preventing errors or omissions; | |  |  |  |  |  |  |
|  | q) any controls used to monitor and report of GHG data; | |  |  |  |  |  |  |
|  | r) the experience, skills and training of personnel. | |  |  |  |  |  |  |
| **6.1.2.4** | **Information sources for risk assessment** | |  |  |  |  |  |  |
|  | Does the verifier may perform an initial site visit to obtain data and information for the risk assessment. | |  |  |  |  |  |  |
|  | Does verifier may perform high-level analytical procedures to determine other areas of risk. These high-level analytical procedures may include:  a) evaluation of changes in GHG emission intensity;  b) evaluation of changes in GHG emissions, removals and storage over time;  c) evaluation of expected GHG emissions, removals and storage against reported emissions. | |  |  |  |  |  |  |
| **6.1.2.5** | **Additional requirements for project GHG statement verification** | |  |  |  |  |  |  |
|  | Does risk assessment consider the following?  a) whether the current operating conditions reflect the assumptions, limitations, methods and uncertainties in the project plan or criteria;  b) the complexity and data availability of the baseline calculations;  c) a comparison of actual versus expected emission reductions or removal enhancements. | |  |  |  |  |  |  |
| 6.1.2.6 | Additional requirements for product GHG statement verification  Does risk assessment consider the following?  a) the degree of product complexity and system boundaries;  b) the contributions of emissions and removals at different life stages;  c) the allocation procedures;  d) the availability of life-cycle results from comparable products;  e) the representativeness of use and end of life scenarios;  f) the reliability of any carbon footprint studies used;  g) the results of any critical review. | |  |  |  |  |  |  |
| **6.1.2.7** | **Uses for risk assessment information**  Does the risk assessment used in developing the verification and evidence-gathering plans? Any input into the risk assessment shall be recorded.  The risk assessment output may address how the verification is planned with respect to the following: a) GHG emissions SSRs;  b) boundaries;  c) data management details;  d) management controls | |  |  |  |  |  |  |
| **6.1.3**  **6.1.3.1** | **Evidence-gathering activities**  **General**  Do the verifier design evidence-gathering activities to collect sufficient and appropriate evidence upon which to base the conclusion?  Does verifier shall obtain more persuasive evidence the higher the risk of misstatement?  Do verifier consider inherent risk and detection risk in designing the evidence-gathering activities.  Irrespective of the risks identified, Have the verifier design and perform analytical procedures and tests for each type of material emission or removal.  Do 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**  Do 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**  Do the extent of the assessment of the GHG information system and control depend on the results of the risk assessment.  Evidence-gathering activities that assess the design and effectiveness of the GHG information system and controls shall consider:  a) the selection and management of the GHG data and information;  b) processes for collecting, processing, consolidating and reporting GHG data and information;  c) systems and processes that ensure the validity and accuracy of the GHG data and information;  d) the design and maintenance of the GHG information system;  e) systems, processes and personnel that support the GHG information system, including activities for ensuring data quality;  f) the results of instrument maintenance and calibration;  g) the results of previous verifications, if available and appropriate.      statement with the underlying records and examining material adjustments made during the course of preparing the GHG statement. | |  |  |  |  |  |  |
| **6.1.3.4** | **GHG data and information**  Do the verifier design the evidence-gathering activities to test GHG data and information. | |  |  |  |  |  |  |
| **6.1.3.5** | **Data aggregation process**  Do the verifier design evidence-gathering activities that relate to the data aggregation process, including reconciling the GHG | |  |  |  |  |  |  |
| **6.3.2** | **Conclusion and draft opinion** | |  |  |  |  |  |  |
| **6.3.2.1** | **General**  Do the verifier reach a conclusion based on the evidence gathered and draft a verification opinion | |  |  |  |  |  |  |
| **6.3.2.2** | **Unmodified opinion**  In order to draft an unmodified opinion, Does the verifier shall ensure that:  a) there is sufficient and appropriate evidence to support material emissions, removals or storage;  b) the criteria are applied appropriately for material emissions, removals or storage;  c) the effectiveness of controls has been evaluated when the verifier intends to rely on those controls. | |  |  |  |  |  |  |
| 6.3.2.3 | **Modified opinion**  In order to draft a modified opinion, Do 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:  — 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 verifier’s opinion?  . | |  |  |  |  |  |  |
|  | A modified verification opinion, when read in conjunction with the GHG statement, normally will 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,  a) confined to specific elements, classifications or line items of the GHG statement;  b) even if confined, not representative of a substantial portion of the GHG statement;  c) not fundamental to the intended user’s understanding of the GHG statement. | |  |  |  |  |  |  |
| 6.3.2.4 | **Adverse opinion**  In order to draft an adverse opinion, Does verifier conclude that:  a) there is insufficient or inappropriate evidence to support an unmodified or modified opinion; or  b) criteria are not appropriately applied for material emissions, removals or storage; or  c) 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 shall take this into consideration when reaching the conclusion.? | |  |  |  |  |  |  |
| **.3.2.5.6** | **Disclaiming the issuance of an opinion**  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**  Does the verifier shall draft a verification report. Do a verification report include as a minimum:  a) an appropriate title;  b) an addressee;  c) a statement that the responsible party is responsible for the preparation and fair presentation of the GHG statement in accordance with the criteria;  d) a statement that the verifier is responsible for expressing an opinion on the GHG statement based on the verification;  e) a description of the verification evidence-gathering procedures used to assess the GHG statement;  f) the verification opinion;  g) the date of the report;  h) the verifier’s location;  i) the verifier’s signature;  j) a summary of the GHG statement;  k) reference to the verification criteria;  l) verification scope. | |  |  |  |  |  |  |
| **7**  7.1  **7.1.1** | **Validation**  **Planning**  **Strategic analysis** | |  |  |  |  |  |  |
|  | 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:  a) relevant sector information; | |  |  |  |  |  |  |
| b) the nature of operations; | |  |  |  |
| c) the requirements of the criteria, including applicable regulatory and/or GHG programme requirements; | |  |  |  |
| d) the intended user’s materiality threshold, including the qualitative and quantitative components; | |  |  |  |
| e) the likely accuracy and completeness of the GHG statement | |  |  |  |
| f) the proper disclosure of the GHG statement; | |  |  |  |
| g) the scope of the GHG statement and related boundaries; | |  |  |  |
| h) the time boundary for data; | |  |  |  |
| i) emissions SSRs and their contribution to the overall GHG statement; | |  |  |  |
| j) appropriateness of quantification and reporting methods, and any changes; | |  |  |  |
| k) sources of GHG information; | |  |  |  |
| l) data management information system and controls; | |  |  |  |
| m) management oversight of the responsible party’s reporting data and supporting processes; | |  |  |  |
| n) the availability of evidence for the responsible party's GHG information and statement; | |  |  |  |
| o) the results of sensitivity or uncertainty analysis; | |  |  |  |
| p) other relevant information. | |  |  |  |
|  |  |  |
| 7.1.2 | **Materiality thresholds**  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  Does the validator evaluate whether the assumptions applied comply with the criteria and whether the estimates of future values are appropriate? | |  |  |  |  |  |  |
|  | Does validator assess:  a) the appropriateness of the estimate methodology;  b) the applicability of the assumptions in the estimate;  c) the quality of the data used in the estimate. | |  |  |  |  |  |  |
|  | Does the validator shall 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**  **7.1.4.1** | **Assessment of GHG-related activity characteristics**  **General**  Does validator develop evidence-gathering activities that assess the following characteristics of the GHG-related activity? | |  |  |  |  |  |  |
| **7.1.4.2** | Recognition  Does the validator shall determine whether the intended user(s) recognize the GHG-related activity? In assessing recognition, Does the validator?  a) 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; | |  |  |  |  |  |  |
|  | b) assess whether there are geographical or temporal restrictions specified by the intended user(s) and whether the GHG-related activity complies with these restrictions | |  |  |  |  |  |  |
|  | c) assess whether the GHG-related activity is real, quantifiable, verifiable, permanent and enforceable; | |  |  |  |  |  |  |
|  | d) 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**  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**  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**  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  a) determine whether the baseline determined is recognized by the intended user; | |  |  |  |  |  |  |
|  | b) assess whether the baseline is established using a credible, documented and repeatable process; | |  |  |  |  |  |  |
|  | c) assess whether the baseline is appropriate for the GHG-related activity, for the period referenced in the GHG statement; | |  |  |  |  |  |  |
|  | d) assess the baseline selection, including how conservativeness, uncertainty, common practice and the operating environment affect the selection. | |  |  |  |  |  |  |
| **7.1.4.6** | **Activity measurements**  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**  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 shall assess the completeness and accuracy of these adjustments.  NOTE Secondary effects are sometimes called “leakage”. | |  |  |  |  |  |  |
| **7.1.4.8** | Quantification methodologies and measurements  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:  a) assess whether these quantification methodologies and associated measurements or monitoring are of acceptable accuracy and reliability; | |  |  |  |  |  |  |
|  | b) assess whether these quantification methodologies and associated measurements or monitoring are conservative; | |  |  |  |  |  |  |
|  | c) 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.   NOTE Quantification methodologies refer to the method of estimating GHG emissions and include calculations, models, mass-balance and their associated indirect measurements, and direct measurements, etc. | |  |  |  |  |  |  |
| **7.1.4.9** | **GHG information system and controls**  Does the validator shall 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:  a) 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; | |  |  |  |  |  |  |
|  | b) 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; | |  |  |  |  |  |  |
|  | c) assess whether there is sufficient and appropriate planned record keeping to connect the measurements to the reporting; | |  |  |  |  |  |  |
|  | d) 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; | |  |  |  |  |  |  |
|  | e) 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; | |  |  |  |  |  |  |
|  | f) assess whether the data collection and control operation frequencies are appropriate; | |  |  |  |  |  |  |
|  | g) assess whether the backup and retrieval systems are sufficiently robust; | |  |  |  |  |  |  |
|  | h) assess whether the content of the GHG statement and who it is distributed to are appropriate; | |  |  |  |  |  |  |
|  | i) assess whether the data controls and GHG information management system meet the requirements of the intended user. | |  |  |  |  |  |  |
| **7.1.4.10** | **Functional equivalence**  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:  a) assess both quantitative and qualitative aspects of functional equivalence;  b) identify and document the functional unit used for the quantitative assessment;  c) assess the comparability of the scope of the GHG-related activity boundaries. | |  |  |  |  |  |  |
| **7.1.4.11** | **Calculation of GHG statement**  Does the validator confirm the calculations used in the GHG statement? | |  |  |  |  |  |  |
|  | In confirming the calculations, Does the validator shall:  a) confirm the correct application of calculations (e.g. emission factors);  b) confirm the correct application of conversion of measurement units and global warming potentials;  c) confirm the calculations have been performed in accordance with the criteria**.** | |  |  |  |  |  |  |
| **7.1.4.12** | **Future estimates**  If applicable, Does the validator evaluate the future estimates associated with the GHG statement. In evaluating forecasts or projections? | |  |  |  |  |  |  |
|  | Does the validator assess:  a) the proposed approach and assumptions inherent in the projection;  b) the applicability of scope of the projection to the proposed GHG-related activity;  c) 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  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:  a) identify uncertainties that are greater than expected;  b) assess the effect of the identified uncertainties on the GHG statement;  c) determine the appropriate course of action given the uncertainty. | |  |  |  |  |  |  |
| **7.1.4.14** | **Sensitivity**  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**  Does the validator develop a validation plan that addresses the following?  a) scope and objectives;  b) identification of the validation team and the roles of team members;  c) client/responsible party contact;  d) schedule of validation activities;  e) validation criteria;  f) materiality;  g) schedule for site visits, if any.  **.** | |  |  |  |  |  |  |
|  | Does the validator shall 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**  Does 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 shall 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**  Are the validation plan and evidence-gathering plan approved by the team leader**?** | |  |  |  |  |  |  |
|  | Are Amendments to the validation plan and evidence-gathering plan be approved by the team leader in the following circumstances:  a) change in scope or timing of validation activities;  b) change in evidence-gathering procedures;  c) change in locations and sources of information for evidence-gathering;  d) 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**  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**  **7.2.1** | **Execution**  **General**  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**  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**  Does the validator evaluate the GHG statement for proper disclosure and shall ensure that material disclosures occur**?** | |  |  |  |  |  |  |
|  | In assessing proper disclosure, Does the validator:  a) assess whether the GHG statement is accurate and complete;  b) assess whether the disclosure is a fair reflection of the GHG-related activity;  c) assess whether the disclosure contains unintended bias;  d) assess whether the disclosure addressed the intended users’ requirements and needs. | |  |  |  |  |  |  |
|  | **See A.8.5.1 to A.8.5.6 of IAF MD 6** | |  |  |  |  |  |  |
| **7.3**  **7.3.1** | **Completion**  **General**  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 shall take this into consideration when reaching the conclusion? | |  |  |  |  |  |  |
| **7.3.2**  **7.3.2.1** | **Opinion**  **General**  Does validator draft a validation opinion based on the evidence gathered during the validation and choose one of the options in 7.3.2.2 to 7.3.2.5.  NOTE For alternate names to validation opinion types, see Table 1. | |  |  |  |  |  |  |
| **7.3.2.2** | **Unmodified opinion**  In order to draft an unmodified opinion, Does the validator ensure:  a) there is sufficient and appropriate evidence to support the future estimate;  b) the criteria meet the needs of the intended user;  c) the criteria are appropriately applied for material emissions, removals or storage. | |  |  |  |  |  |  |
|  | **7.3.2.3 Modified opinion**  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, the validator shall 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.  A modified validation opinion, when read in conjunction with the GHG statement, normally will serve adequately to inform the intended user(s) of any deficiencies or possible deficiencies in the GHG statement | |  |  |  |  |  |  |
|  | **7.3.2.4 Adverse opinion**  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   b) criteria are not appropriately applied for material emissions, removals or storage; or  c)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**  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**  Does validator draft a validation report? And does the validation report shall include as a minimum:  a) an appropriate title;  b) an addressee**;**  **c) a** statement that the responsible party is responsible for the preparation and fair presentation of the GHG statement in accordance with the criteria;  d) a statement that the validator is responsible for expressing an opinion on the GHG statement based on the validation;  e) a description of the validation evidence-gathering procedures used to assess the GHG statement; f) the validation opinion;  g) the date of the report;  h) the validator’s location;  i) the validator’s signature;  j) description of the validated baseline, or reference to it;  k) projected emission reductions or removal enhancements;  l) validation scope. | |  |  |  |  |  |  |
| **8** | **Independent review**  Is An independent reviewer(s) selected that is competent and different from the persons who conducted the verification/validation? | |  |  |  |  |  |  |
|  | Is an independent review completed before the opinion is issued?  The independent review may be 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?  a) the appropriateness of team competencies;  b) whether the verification/validation has been designed appropriately;  c) whether all verification/validation activities have been completed;  d) significant decisions made during the verification/validation;  e) whether sufficient and appropriate evidence was collected to support the opinion;  f) whether the evidence collected supports the opinion proposed by the verification/validation team;  g) the GHG statement and the verification/validation opinion;  h) 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;  2) for verification:  i) the evidence-gathering activities address the risks identified;  ii) a data trail has been established for material emissions, removals and storage;  3) for validation:  i) the evidence-gathering activities address the GHG-related activity characteristics;  4)verification/validation team decisions are supported by sufficient and appropriate evidence;  5)any restatements have been adequately assessed;  6)the GHG statement is in accordance with the criteria;  7)significant issues have been identified, resolved and documented.  NOTE Significant issues are misstatements and nonconformities identified by the verification/validator team that could affect the verifier/validator opinion. | |  |  |  |  |  |  |
|  | Does independent reviewer communicate with the verification/validation team when the need for clarification arises. The verification/validation team shall address concerns raised by the independent reviewer. | |  |  |  |  |  |  |
|  | Are the independent review results be documented | |  |  |  |  |  |  |
| **9**  **9.1** | **Issuance of opinion**  **General**  Do the verifier or validator shall make a decision whether to an opinion or to disclaim the issuance of an opinion. | |  |  |  |  |  |  |
| **9.2** | **Types of opinions**  After reaching a decision to issue an opinion, Doe the verifier/validator issue an opinion of one of the following types:  a) unmodified;  b) modified;  c) adverse.  NOTE See 6.3.2 and 7.3.2 for requirements associated with the drafting of opinions. | |  |  |  |  |  |  |
| **9.3** | **Contents of opinion**  Does the opinion contain:  a) identification of the GHG-related activity (e.g. organization, project, product);  b) identification of the GHG statement, including the date and period covered by GHG statement;  c) identification of the responsible party and a statement that the GHG statement is the responsibility of the responsible party;  d) identification of the criteria used to compile and assess the GHG statement;  e) a declaration that the verification or validation of the GHG statement was conducted in accordance with this document;  f) the verifier’s conclusion including level of assurance, if applicable;  g) the validator’s conclusion;  h) the date of the opinion.  The opinion may contain statements that limit the liability of the verifier or validator. | |  |  |  |  |  |  |
|  | For a modified opinion, Is the opinion contain a description of the reason for the modification and place this description before the verifier’s or validator’s conclusion? | |  |  |  |  |  |  |
|  | Does 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.  NOTE Annex D provides examples of verification and validation opinions, including the use of limitation statements. | |  |  |  |  |  |  |
| **10** | **Facts discovered after the verification/validation**  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.  The verifier or validator may also communicate to other interested parties the fact that reliance of the original opinion may now be compromised given the discovered facts or new information | |  |  |  |  |  |  |
|  | **Terms & Conditions for Use of Accreditation Symbols (**AC –RG(P)-01) | |  |  |  |  |  |  |
| 8 | *Specific Requirements on* *Use of SLAB Symbol by GHG Validation/Verification Bodies* | |  |  |  |  |  |  |
| 8.1 | SLAB accredited GHG Validation/Verification Bodies shall not authorize the use of SLAB Symbol by their clients | |  |  |  |  |  |  |
| 8.2 | The accredited GHG Validation/Verification Body can use SLAB symbol for the premises of the GHG Validation/Verification Body that are specifically included in the accreditation. Any statement regarding its accreditation which SLAB may consider misleading or unauthorized shall not be used. | |  |  |  |  |  |  |
| 8.3 | The SLAB Symbol may be displayed only on reports/certificates/statements with reference to the activities accredited by SLAB. Where reference is to be given to both accredited and non-accredited activities, issuing of separate report/ certificate/statement is desirable. | |  |  |  |  |  |  |
| 8.4 | Where the SLAB Symbol is used by the GHG Validation/Verification Bodies to endorse reports/ certificates/statements, it shall always be accompanied by the SLAB Accreditation number VVB xxx –xx or else as the case may be], and identity of the relevant standard placed centrally under the SLAB Symbol as indicated. | |  |  |  |  |  |  |
| 8.5 | Is the SLAB symbol or IAF Combined MLA Mark on top of the first page?  and other page (s) of the report/certificate/Statement. | |  |  |  |  |  |  |
| 12.2.6 | Do V/VB monitor and take suitable action to control its use of the LAF MLA Mark and to prevent any incorrect references or misleading use by itself or its certified organizations | |  |  |  |  |  |  |

**For internal use only**

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| **Validation/Verification body** |  | **Acc. No.** |
| **Type of Visit** | **Document and Record Review/Pre-Assessment/ Initial Assessment / Surveillance / Re-Assessment** | |
| **Name of the Assessor** |  | |
| **Date** |  | |