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## CONFIDENTIAL

## ASSESSMENT CHECKLIST FOR

## ACCREDITATION SCHEME FOR VALIDATION/VERIFICATION BODY

## ISO 14065:2013 GREENHOUSE GASES – REQUIREMENTS FOR USE IN ACCREDITATION OR

## OTHER FORMS OF RECOGNITION

**ISO 14066:2011 GREENHOUSE GASES – COMPETENCE REQUIREMENTS FOR GREENHOUSE GAS VALIDATION TEAMS AND VERIFICATION TEAMS**

**ISO 14064-3:2006 GREENHOUSE GASES - PART 3: SPECIFICATION WITH GUIDANCE FOR THE VALIDATION AND VERIFICATION OF GREENHOUSE GAS ASSERTIONS**

**IAF MD 6 (ISSUE 2) IAF MANDATORY DOCUMENT FOR THE APPLICATION OF ISO 14065:2013**

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

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

**Legend:**

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

| **Clause** | **Requirements** | **Comments (Manual and /or procedure references)** | **Finding**  |
| --- | --- | --- | --- |
| **5.** | **General requirements** |  |  |
| **5.1** | **Legal status** |  |  |
|  | See A.5.1.1 of IAF MD 6 |  |  |
| 5.1 | Does the VB have a description of its legal status, including, if applicable, the names of its owners and, if different, the names of the persons who control it? |  |  |
|  |  |  |  |
| **5.2** | **Legal and contractual matters** |  |  |
|  | See A.5.2.1 – A.5.2.2 of IAF MD 6 |  |  |
| 5.2 | Is the VB a legal entity, or a defined part of a legal entity, such that it can be held legally responsible for all its V/V activities? |  |  |
|  | Does the VB have a legally enforceable agreement with each client for the provision of V/V services? |  |  |
|  | Does the VB retain authority and responsibility for its V/V activities, decisions and V/V statements? |  |  |
|  |  |  |  |
| **5.3** | **Governance and management commitment** |  |  |
|  | See A.5.3.1 – A.5.3.2 of IAF MD 6 |  |  |
| 5.3 | Does the VB identify top management (e.g. individual, group, board) having overall authority and responsibility for: |  |  |
|  | 1. development of operational policies?
 |  |  |
|  | 1. supervision of the implementation of policies and procedures?
 |  |  |
|  | 1. supervision of finances?
 |  |  |
|  | 1. adequacy of V/V activities?
 |  |  |
|  | 1. resolution of appeals and complaints?
 |  |  |
|  | 1. V/V statements?
 |  |  |
|  | 1. delegation of authority to committees or individuals to undertake, as required, defined activities on its behalf?
 |  |  |
|  | 1. contractual arrangements?
 |  |  |
|  | 1. provision of adequate, competent resources for validation or verification activities?
 |  |  |
|  | Does the VB have a documented organizational structure and relevant mechanisms showing duties, responsibilities and authorities of management and other V/V verification personnel? |  |  |
|  | If the VB is a defined part of a legal entity, does the structure include the line of authority and relationship to other parts of the same legal entity? |  |  |
|  |  |  |  |
| **5.4** | **Impartiality** |  |  |
| 5.4.1 | Commitment to impartiality |  |  |
|  | Does the VB act impartially and avoid unacceptable conflicts of interest? |  |  |
|  | Does the VB: |  |  |
|  | 1. have commitment by top management to act impartially in V/V activities?
 |  |  |
|  | 1. make publicly available a statement that describes its understanding of the importance of impartiality in V/V activities, how it manages conflict of interest and how it ensures the objectivity of V/V activities?
 |  |  |
|  | 1. have formal rules and/or contractual conditions to ensure that each team member acts in an impartial manner?
 |  |  |
|  | 1. document how it manages potential conflict of interest situations and risks to impartiality from within the VB or any relationships by:
 |  |  |
|  | 1. identifying and analysing potential conflict of interest situations from V/V activities including potential conflicts arising from any relationships?
 |  |  |
|  | 1. evaluating finances and sources of income to demonstrate that commercial, financial or other factors do not compromise impartiality?
 |  |  |
|  | 1. requiring personnel relevant to the validation or verification to reveal any situation that presents them or the VB with a potential conflict of interest?
 |  |  |
| 5.4.2 | Avoidance of conflict of interest |  |  |
|  | Does the VB ensure that: |  |  |
|  | 1. it does not use personnel with an actual or potential conflict of interest?
 |  |  |
|  | 1. it does not validate and verify GHG assertions from the same GHG project, unless allowed by the applicable GHG programme?
 |  |  |
|  | 1. it does not validate or verify a GHG assertion where it provided GHG consultancy services to the responsible party that supports the GHG assertion?
 |  |  |
|  | 1. it does not validate or verify a GHG assertion where a relationship with those who provided GHG consultancy services to the responsible party that support the GHG assertion poses an unacceptable risk to impartiality?
 |  |  |
|  | 1. it does not validate or verify a GHG assertion using personnel who were engaged by those who provided GHG consultancy services to the responsible party in support of the GHG assertion?
 |  |  |
|  | 1. it does not outsource the review and issuance of the validation or verification statement (see Clause 8.5)?
 |  |  |
|  | 1. that it does not offer products or services that pose an unacceptable risk to impartiality?
 |  |  |
|  | 1. it does not state or imply that V/V of a GHG assertion would be simpler, easier, faster or less expensive if a specified GHG consultancy service was used?
 |  |  |
| 5.4.3 | Mechanism for oversight of impartiality |  |  |
|  | Does the VB ensure that impartiality is being achieved, through a mechanism independent of the VB’s operations? |  |  |
|  | 4.1 Validators or verifiers (ISO 14064-3:2006) |  |  |
|  | Does the validator or verifier selected to perform the V/V activities: |  |  |
|  | 1. demonstrate competence and due professional care consistent with their roles and responsibilities?
 |  |  |
|  | 1. be independent?
 |  |  |
|  | 1. avoid any actual or potential conflicts of interest with the potential party and the intended users of the GHG information?
 |  |  |
|  | 1. demonstrate ethical conduct throughout the V/V?
 |  |  |
|  | 1. reflect truthfully and accurately V/V activities, conclusion and reports?
 |  |  |
|  | 1. meet the requirements of the standards or the GHG programme to which the responsible party subscribes?
 |  |  |
|  |  |  |  |
| 5.5 | **Liability and financing** |  |  |
| 5.5 | Does the VB demonstrate that it has evaluated financial risks associated with its activities? |  |  |
|  | Does the VB have arrangements (e.g. insurance, reserves) sufficient to cover liabilities arising from the activities and areas in which it operates? |  |  |
| **6** | **Competencies** |  |  |
| **6.1** | **Management and personnel** |  |  |
|  | See A.6.1.1 of IAF MD 6 |  |  |
| 6.1 | Has the VB established and maintained a procedure: |  |  |
|  | 1. to determine required competencies for each sector in which it operates?
 |  |  |
|  | 1. to demonstrate that management and support personnel have appropriate competencies in activities associated with the V/V?
 |  |  |
|  | 1. to demonstrate that validators, verifiers and technical experts have appropriate competencies?
 |  |  |
|  | 1. to have access to relevant internal or external expertise for advice on specific matters relating to V/V activities, sectors or areas within the scope of their work?
 |  |  |
|  | Does the VB document fulfilment of the above procedure in identifying and demonstrating management and personnel competencies? |  |  |
|  |  |  |  |
| **6.2** | **Competencies of personnel** |  |  |
|  | See A.6.2.1 – A.6.2.2 of IAF MD 6 |  |  |
| 6.2 | Does the VB ensure that: |  |  |
|  | 1. it employs personnel having sufficient competence to manage the type and range of its V/V activities?
 |  |  |
|  | 1. it employs, or has access to, a sufficient number of V/V team leaders, validators or verifiers and technical experts to cover the scope, extent and volume of its V/V activities?
 |  |  |
|  | 1. it uses validators, verifiers and technical experts only for specific V/V activities where they have demonstrated competence?
 |  |  |
|  | 1. it makes clear to appropriate personnel their relevant duties, responsibilities and authorities?
 |  |  |
|  | 1. it has defined processes for selecting, training, formally authorizing and monitoring validators or verifiers and for selecting technical experts used in the V/V process?
 |  |  |
|  | 1. validators, verifiers and technical experts have access to up-to-date information on, and have demonstrated knowledge of, GHG V/V processes, requirements, methodologies, activities, other relevant GHG programme provisions, and applicable legal requirements?
 |  |  |
|  | 1. the group or individual who prepares and writes the V/V statement has the competence to evaluate V/V processes and related findings and recommendations of the team?
 |  |  |
|  | 1. it periodically monitors the performance of all persons involved in the V/V, taking into account their level of activity and the risk associated with their activities?

The monitoring shall include a combination of on-site observation, review of V/V findings, reports and feedback from clients or the market. |  |  |
|  | 1. it identifies training needs and provide training on GHG V/V processes, requirements, methodologies, activities, and other relevant GHG programme requirements?
 |  |  |
|  |  |  |  |
| **6.3** | **Deployment of personnel** |  |  |
| 6.3.1 | General |  |  |
|  | Does the VB establish competent V/V teams and provide appropriate management and support services? |  |  |
|  | Does the team appointed by the VB have the totality of the competencies identified by the VB as set out in ISO 14066 for the V/V contract?*Note: The team may compose of validators or verifiers and technical experts where necessary.* |  |  |
| 6.3.2 | Validation or verification team knowledge |  |  |
|  | Does the V/V team have detailed knowledge of the applicable GHG programme, including its: |  |  |
|  | 1. eligibility requirements?
 |  |  |
|  | 1. implementation in different jurisdictions as applicable?
 |  |  |
|  | 1. V/V requirements and guidelines?
 |  |  |
|  | Is the V/V team able to communicate effectively in appropriate languages on matters relevant to the V/V? |  |  |
|  | 5.2.1 General ISO 14066:2011) |  |  |
|  | Does the V/V Team possess the following:1. GHG programme knowledge (see 6.3.2 of ISO 14065)?
2. Technical knowledge (see 6.3.3 of ISO 14065)?
3. Data and information auditing knowledge (See 6.3.4 of ISO 14065)? and
4. Team leader knowledge (See 6.3.7 of ISO 14065)?
 |  |  |
|  | 5.2.2.1 Generic GHG programme knowledge (ISO 14066:2011) |  |  |
|  | Does the V/V team collectively have GHG programme knowledge, including the following:1. Eligibility requirements?
2. Applicable legal requirements?
3. Implementation in different jurisdictions as applicable?
4. Restrictions associated with geographic locations?
5. V/V requirements and guidelines? and
6. Scope of the GHG emissions subject to reporting?
 |  |  |
|  | 5.2.2.2. Additional GHG programme knowledge for organization level verification (ISO 14066:2011) |  |  |
|  | Does the verification team have additional GHG programme knowledge for organization level verification, including, as applicable, eligible processes and sectors? |  |  |
|  | 5.2.2.3 Additional GHG programme knowledge for project validation or verification (ISO 14066:2011) |  |  |
|  | Does the project validation team or project verification team collectively have additional GHG programme knowledge for project V/V, including: |  |  |
|  | 1. established project boundaries and project types, including industry sectors and technology areas?
2. applicable project methodologies?
3. eligible emission reductions or removal enhancements?
 |  |  |
| 6.3.3 | Validation or verification team technical expertise |  |  |
|  | Does the V/V team have sufficient technical expertise to assess the GHG project's or organization's: |  |  |
|  | 1. specific GHG activity and technology (e.g. GHGs, global warming potentials, activity date, emission factors)?
 |  |  |
|  | 1. identification and selection of GHG sources, sinks or reservoirs relevant to the sector?
 |  |  |
|  | 1. quantification, monitoring and reporting, including relevant technical and sector issues (e.g. completeness, consistency, accuracy, transparency and relevance)?
 |  |  |
|  | 1. situations that may affect the materiality of the GHG assertion, including typical and atypical operating conditions?
 |  |  |
|  | Does the V/V team have expertise to evaluate the implications of financial, operational, contractual or other agreements that may affect GHG project or organization boundaries, including any legal requirements related to the GHG assertion? |  |  |
|  | 5.2.3.1 Generic technical knowledge (ISO 14066:2011) |  |  |
|  | Does the V/V team collectively have technical knowledge, including (as applicable) the following: |  |  |
|  | 1. GHGs, global warming potentials, activity data and emission factors?
2. Application of materiality and material discrepancy?
3. Application of quantification and reporting principles?
4. Relevant sector GHG sources, sinks and reservoirs (SSRs)? and
5. relevant sector quantification methodologies, monitoring techniques and calibration procedures and their consequences for data quality?
 |  |  |
|  | 5.2.3.2 Additional technical knowledge for organization level verification (ISO 14066:2011) |  |  |
|  | Does the verification team collectively have additional technical knowledge for organization level verification, including (as applicable) criteria, processes, procedures and/or methodologies for setting:1. organizational boundaries?
2. operational boundaries?
 |  |  |
|  | 5.2.3.3 Additional technical knowledge for project validation or verification (ISO 14066:2011) |  |  |
|  | Does the project V/V team collectively have additional project-specific technical knowledge including (as applicable) the following: |  |  |
|  | 1. the application of the following principles and concepts:
 |  |  |
|  | * conservativeness?
 |  |  |
|  | * equivalence?
 |  |  |
|  | * additionality?
 |  |  |
|  | * leakage?
 |  |  |
|  | * permanence?
 |  |  |
|  | 1. common criteria, processes, procedures and/or methodologies for:
 |  |  |
|  | * selecting baselines?
 |  |  |
|  | * setting GHG project boundaries?
 |  |  |
|  | * assessing additionality (as exemplified by benchmarking and financial, technological and policy barriers)?
 |  |  |
|  | * the treatment of uncertainty?
 |  |  |
|  | 1. key factors that influence the GHG emission reduction and/or removal enhancement?
 |  |  |
|  | 1. the views of relevant stakeholders?
 |  |  |
|  | 5.2.3.4 Additional technical knowledge for the verification of other GHG assertions(ISO 14066:2011) |  |  |
|  | Does the verification team collectively have additional technical knowledge for the verification of other GHG assertions, including criteria, processes, procedures and/or methodologies for: |  |  |
|  | 1. life cycle assessment for the purposes of carbon footprint declarations?
 |  |  |
|  | 1. environmental declarations and labels?
 |  |  |
|  | 1. statements of carbon neutrality and other related assertions?
 |  |  |
|  | 5.2.4 Data and information auditing knowledge (ISO 14066:2011) |  |  |
|  | Does the V/V team collectively have data and information auditing knowledge, including: |  |  |
|  | 1. data and information auditing methodologies?
 |  |  |
|  | 1. risk assessment methodologies?
 |  |  |
|  | 1. data and information sampling techniques?
 |  |  |
|  | 1. GHG data and information control systems?
 |  |  |
|  | 1. typical internal control systems?
 |  |  |
| 6.3.4 | Validation or verification team data and information auditing expertise |  |  |
|  | Does the V/V team have data and information auditing expertise to assess the GHG assertion of the GHG project or organization, including the ability to: |  |  |
|  | 1. assess the GHG information system to determine whether the project proponent or organization has:
 |  |  |
|  | * effectively identified, collected, analysed and reported on the data necessary to establish a credible GHG assertion, and
 |  |  |
|  | * systematically taken corrective actions to address any nonconformities related to requirements of the relevant GHG programme or standards?
 |  |  |
|  | 1. design a sampling plan based on an appropriate, agreed level of assurance?
 |  |  |
|  | 1. analyse risks associated with the use of data and data systems?
 |  |  |
|  | 1. identify failures in data and data systems?
 |  |  |
|  | 1. assess the impact of the various streams of data on the materiality of the GHG assertion?
 |  |  |
| 6.3.5 | Specific GHG project validation team competencies |  |  |
|  | Does the validation team have the expertise to assess processes, procedures and methodologies used to: |  |  |
|  | 1. select, justify and quantify the baseline scenario, including underlying assumptions?
 |  |  |
|  | 1. determine the conservativeness of the baseline scenario?
 |  |  |
|  | 1. define the baseline scenario and GHG project boundaries?
 |  |  |
|  | 1. demonstrate equivalence between the type and level of activities, goods or services of the baseline scenario and the GHG project?
 |  |  |
|  | 1. demonstrate that GHG project activities are additional to baseline scenario activities?
 |  |  |
|  | 1. demonstrate conformity, if appropriate, with GHG programme requirements such as leakage and permanence?
 |  |  |
|  | Does the validation team have knowledge of relevant sector trends that may impact selection of the baseline scenario? |  |  |
| 6.3.6 | Specific GHG project verification team competencies |  |  |
|  | Does the project verification team have the expertise appropriate to assess processes, procedures or methodologies used to: |  |  |
|  | 1. evaluate consistency between the validated GHG project plan and the GHG project implementation?
 |  |  |
|  | 1. confirm the ongoing appropriateness of the validated GHG project plan, including its baseline scenario and underlying assumptions?
 |  |  |
| 6.3.7 | Specific validation or verification team leader competencies |  |  |
|  | Does the V/V team leader have: |  |  |
|  | 1. sufficient knowledge and expertise of the competencies detailed in Clauses 6.3.2, 6.3.3, 6.3.4, 6.3.5 and 6.3.6 (as appropriate) to manage the V/V team in order to meet the V/V objectives?
 |  |  |
|  | 1. the demonstrated ability to perform V/V?
 |  |  |
|  | 1. the demonstrated ability to manage audit teams?
 |  |  |
|  | 5.2.5 Team leader knowledge (ISO 14066:2011) |  |  |
|  | Does the team leader have sufficient V/V knowledge (applicable to the engagement) including: |  |  |
|  | 1. the scope, criteria, objective, materiality and level of assurance of the V/V?
 |  |  |
|  | 1. the competence of team members?
 |  |  |
|  | 1. V/V of related risks?
 |  |  |
|  | 1. project, resource, and team management?
 |  |  |
|  |  |  |  |
|  | 5.3 Skills (ISO 14066:2011)Does the V/V team collectively have the necessary skills to perform V/V activities, such as: |  |  |
|  | 1. retrieve relevant information and apply the knowledge in a manner appropriate for the work?
 |  |  |
|  | 1. understand the meaning, translation, and interpretation of information?
 |  |  |
|  | 1. think critically and analyse multiple inputs?
 |  |  |
|  | 1. distinguish between facts and inferences and exercise professional scepticism?
 |  |  |
|  | 1. carry out independent research to challenge assumptions and evidence asserted by a responsible party or client?
 |  |  |
|  | 1. strike a balance between attention to detail and a high-level assessment of the anticipated outcome during the V/V process?
 |  |  |
|  | 1. manage detail, particularly at the level of ensuring that required checks are performed (e.g. between a GHG project plan and the GHG project report, and between a GHG inventory and its corresponding report)?
 |  |  |
|  | 1. evaluate the information, data, and assumptions and make professional judgements?
 |  |  |
|  | 1. apply V/V methods in expected and unanticipated situations?
 |  |  |
|  | 1. communicate the V/V process and results?
 |  |  |
|  |  |  |  |
|  | 6 Sector competence (ISO 14066:2011)Does the V/V team collectively have applicable sector knowledge and skills? |  |  |
|  | For each sector, does the V/V team’s collective technical competence include the capability to: |  |  |
|  | 1. identify GHG SSRs from process flow diagrams, site plans, site inspections, process and instrumentation drawings, approvals and permits or other data sources?
 |  |  |
|  | 1. identify GHG SSRs relative to the sector?
 |  |  |
|  | 1. identify sources of leakage?
 |  |  |
|  | 1. identify project baselines associated with a specific project type?
 |  |  |
|  | 1. identify situations that could affect the materiality of the GHG assertion, including typical and atypical operating conditions?
 |  |  |
|  | 1. demonstrate equivalence between the type and level of activities, goods or services of the baseline scenario and GHG project?
 |  |  |
|  | 1. apply industry knowledge in assessing the project and baseline scenarios?
 |  |  |
|  |  |  |  |
|  | 7 Competence for the review of GHG validation or verification statements (ISO 14066:2011)Is the personnel carrying out the review of the validation or verification statement competent to carry out the functions or activities as set out in Clause 83.5 of ISO 14065?  |  |  |
|  | 8 Development and maintenance of validation and verification knowledge and skills (ISO 14066:2011) |  |  |
|  | 8.1 General (ISO 14066:2011)Is the V/V team competent on the basis of the team’s collective knowledge, skills and abilities? |  |  |
|  | 8.2 Demonstration of knowledge and skills (ISO 14066:2011)For the purposes of achieving initial or supplemental qualifications to undertake V/V activities for given sectors, did the validator or verifier demonstrate his/her knowledge and skills through a variety of methods, including but not limited to:1. education?
2. training?
3. work experience relevant to the competence required for the activity?
4. tutoring or mentoring by more experienced staff?
 |  |  |
|  | 8.3 Maintenance of knowledge and skills (ISO 14066:2011)A validator or verifier should maintain knowledge and skills through ongoing awareness of developments in GHG management, including relevant national and international GHG programmes, climate science and relevant legal requirements.A validator or verifier should also undertake a programme of continuing professional development, including training, consistent with emerging trends in GHG management. |  |  |
| **6.4** | **Use of contracted validators or verifiers** |  |  |
| 6.4 | Does the VB have procedures or policies that demonstrate that it takes full responsibility for V/V activities performed by contracted validators or verifiers? |  |  |
|  | Does the VB require contracted validators or verifiers to sign a written agreement by which they commit themselves to comply with applicable policies and procedures of the VB? |  |  |
|  | Does the agreement address confidentiality and independence from commercial and other interests, and require the contracted validator or verifier to notify the VB of any existing or prior relationship to the client, responsible party or both? |  |  |
|  | Do contracted external validators or verifiers operate as part of the V/V team and under the supervision of the VB on specific V/V activities?*Note: These contracted external validators or verifiers do not constitute outsourcing as in Clause 6.6.* |  |  |
|  |  |  |  |
| **6.5** | **Personnel records** |  |  |
| 6.5 | Does the VB maintain up-to-date records of competencies, including relevant education, training, experience, performance monitoring, affiliations and professional status, of each person involved in the V/V process? |  |  |
|  |  |  |  |
| **6.6** | **Outsourcing** |  |  |
| 6.6 | In the absence of GHG programme prohibitions on outsourcing, does the VB outsource but: |  |  |
|  | 1. retain full responsibility for the V/V?
 |  |  |
|  | 1. require the outsourced body to provide independent evidence that demonstrates conformity with ISO 14065:2013 and ISO 14064-3:2006?
 |  |  |
|  | 1. obtain consent from the client and responsible party to use the outsourced body?
 |  |  |
|  | 1. have a properly documented agreement?
 |  |  |
|  |  |  |  |
| **7** | **Communication and records** |  |  |
| **7.1** | **Information provided to a client or responsible party** |  |  |
| 7.1 | Does the VB provide the following to its client or responsible party: |  |  |
|  | 1. a detailed description of the V/V process?

Does the description of the V/V process include how the VB considers results of previous assessments, where appropriate and if available? |  |  |
|  | 1. changes to the V/V requirements and the relevant GHG programme that may affect the objectives of the client?
 |  |  |
|  | 1. a schedule of V/V activities and tasks?
 |  |  |
|  | 1. relevant information on V/V team members?
 |  |  |
|  | 1. information about V/V fees?
 |  |  |
|  | 1. its policy governing any statement that the client is authorized to use making reference to its V/V?
 |  |  |
|  | 1. information on procedures for handling complaints and appeals?
 |  |  |
|  |  |  |  |
| **7.2** | **Communication of responsibilities to a client or responsible party** |  |  |
| 7.2 | Does the VB inform the prospective client or responsible party of its responsibility to: |  |  |
|  | 1. comply with V/V requirements?
 |  |  |
|  | 1. make all necessary arrangements for the conduct of the V/V, including provisions for examining documentation and access to all relevant processes, areas, records and personnel?
 |  |  |
|  | 1. make provisions, where applicable, to accommodate observers?
 |  |  |
|  |  |  |  |
| **7.3** | **Confidentiality** |  |  |
| 7.3 | Does the VB have a policy and mechanisms to safeguard the confidentiality of information obtained or created during the V/V? |  |  |
|  | Does the policy meet all legal requirements necessary to be enforceable and does it include the personnel and activities of the VB and outsourced bodies? |  |  |
|  | Does the VB, its personnel and outsourced bodies treat as confidential V/V information obtained or created during the V/V or obtained from sources other than the client or responsible party? |  |  |
|  | Does the VB ensure the non-disclosure of information that is not public about a client or responsible party to a third party without the express consent of that client or responsible party? |  |  |
|  | Does the VB inform the client and, as appropriate, the responsible party before placing any information in the public domain where required by disclosure provisions of a relevant GHG programme? |  |  |
|  | Does the VB have available and use equipment and facilities that ensure the secure handling of confidential information? |  |  |
|  |  |  |  |
| **7.4** | **Publicly accessible information** |  |  |
| 7.4 | Does the VB maintain and, upon request, provide clear, traceable and accurate information about its activities and the sectors in which it operates? |  |  |
|  |  |  |  |
| **7.5** | **Records** |  |  |
| 7.5 | Does the VB maintain and manage records of its V/V activities including: |  |  |
|  | 1. application information and V/V scopes?
 |  |  |
|  | 1. justification for how V/V time is determined?
 |  |  |
|  | 1. confirmation of the completion of V/V activities, including findings and information on material or non-material discrepancies?
 |  |  |
|  | 1. V/V statements?
 |  |  |
|  | 1. records of complaints and appeals, and any subsequent correction or corrective actions?
 |  |  |
|  | Does the VB maintain V/V records securely and confidentially, including during their transport, transmission or transfer? |  |  |
|  | Does the VB retain V/V records in accordance with GHG programme, contractual, legal or other management system requirements? |  |  |
|  |  |  |  |
| **8** | **Validation or verification process** |  |  |
| **8.1** | **General** |  |  |
| 8.1 | Does the V/V process include the following V/V process phases? |  |  |
|  | 1. Pre-engagement;
 |  |  |
|  | 1. Approach;
 |  |  |
|  | 1. Validation or verification; and
 |  |  |
|  | 1. Validation or verification statement.
 |  |  |
|  |  |  |  |
| **8.2** | **Pre-engagement** |  |  |
| 8.2.1 | Impartiality |  |  |
|  | Does the VB review information received from prospective clients to determine potential risks to impartiality in accordance with the requirements of Clause 5.4? |  |  |
| 8.2.2 | Competence |  |  |
|  | Does the VB review information received from prospective clients to determine if the VB has the competence, personnel and resources necessary to successfully complete the prospective assignment in accordance with the requirements of Clause 6? |  |  |
| 8.2.3 | Agreement |  |  |
|  | See A.8.2.3.1 to A.8.2.3.8 of IAF MD 6 |  |  |
|  | Does the VB have a legally enforceable agreement with the client in accordance with the requirements of Clause 5.2? |  |  |
|  | Does the contract between the VB and the client take account of the requirements of ISO 14064-3:2006, Clause 4.3? |  |  |
| 8.2.4 | Appointing the team leader |  |  |
|  | Does the VB appoint the V/V team leader in accordance with the requirements of Clause 6.3.7? |  |  |
|  |  |  |  |
|  | 4.3 Level of assurance, objectives, criteria and scope of the validation or verification (ISO 14064-3:2006) |  |  |
|  | 4.3.1 Level of assurance (ISO 14064-3:2006) |  |  |
|  | Is the level of assurance of the V/V agreed with the client at the beginning of the V/V process? |  |  |
|  | 4.3.2 Objectives (ISO 14064-3:2006) |  |  |
|  | Do the validator and client agree on the validation objectives at the beginning of the validation process? |  |  |
|  | In the validation of GHG projects, do validation objectives include an assessment of the likelihood that implementation of the planned GHG project will result in the GHG emission reductions and/or removal enhancements as stated by the responsible party? |  |  |
|  | Do the verifier and client agree on the verification objectives at the beginning of the verification process? |  |  |
|  | 4.3.3 Criteria (ISO 14064-3:2006) |  |  |
|  | Do the validator or verifier and client agree on the criteria of the V/V at the beginning of the V/V process?  |  |  |
|  | Are the principles of the standards or GHG programme to which the responsible party subscribes applied in the agreement of the criteria?  |  |  |
|  | 4.3.4 Scope (ISO 14064-3:2006) |  |  |
|  | Do the validator or verifier and client agree on the V/V scope at the beginning of the V/V process?  |  |  |
|  | Does the V/V scope, as a minimum, include: |  |  |
|  | 1. organizational boundaries or the GHG project and its baseline scenarios?
 |  |  |
|  | 1. physical infrastructure, activities, technologies, and processes of the organization or GHG project?
 |  |  |
|  | 1. GHG sources, sinks and/or reservoirs?
 |  |  |
|  | 1. types of GHGs?
 |  |  |
|  | 1. time period(s)?
 |  |  |
|  | 4.3.5 Materiality (ISO 14064-3:2006) |  |  |
|  | Does the validator or verifier establish the materiality required by the intended users, considering V/V objectives, level of assurance, criteria, and scope? |  |  |
|  |  |  |  |
| **8.3** | **Approach** |  |  |
| 8.3.1 | Selecting the validation or verification team |  |  |
|  | Does the VB appoint the V/V team in accordance with the requirements of Clause 6? |  |  |
| 8.3.2 | Communicating with the client and responsible party |  |  |
|  | Does the VB communicate with the client or responsible party (or both) in accordance with the requirements of Clauses 7.1 and 7.2? |  |  |
|  | Does the VB inform the client or responsible party of the names of the members of the V/V team, with sufficient notice for any objections to the appointment of a team member to be made? |  |  |
|  | In response to any objection from the client or responsible party, does the VB take into consideration reconfiguration of the V/V team? |  |  |
| 8.3.3 | Planning |  |  |
|  | See A.8.3.3.1 to A.8.3.3.20 of IAF MD 6 |  |  |
|  | Does the VB conduct a review of the responsible party's GHG information in developing a V/V plan to conform to Clause 4.4 of ISO 14064-3:2006? |  |  |
|  | Does the VB develop a V/V plan to conform to Clause 4.4.2 of ISO 14064-3:2006? |  |  |
|  | Does the VB develop a sampling plan to conform to Clause 4.4.3 of ISO 14064-3:2006? |  |  |
|  | Does the VB's team leader approve the V/V plan and sampling plan? |  |  |
|  | Does the VB detail specific activities and times required to complete the V/V based on the V/V plan and sampling plan?*Note: The verification plan and sampling plan may be developed in parallel.* |  |  |
|  | 4.4 Validation or verification approach (ISO 14064-3:2006) |  |  |
|  | 4.4.1 General (ISO 14064-3:2006) |  |  |
|  | Does the validator or verifier conduct a review of the organization’s or project’s GHG information to assess: |  |  |
|  | * the nature, scale and complexity of the V/V activities to be undertaken on the client’s behalf?
 |  |  |
|  | * confidence in the responsible party’s GHG information and assertion?
 |  |  |
|  | * completeness of the responsible party’s GHG information and assertion?
 |  |  |
|  | * the eligibility of the responsible party to participate in the GHG programme, if applicable?
 |  |  |
|  | If the information supplied by the responsible party is not sufficient to conduct a review of the organization’s or project’s GHG information, does the validator or verifier ensure that the V/V does not proceed? |  |  |
|  | Does the validator or verifier assess sources and the magnitude of potential errors, omissions and misrepresentations for further V/V activities? |  |  |
|  | Do the categories of potential errors, omissions and misrepresentations assessed include: |  |  |
|  | 1. the inherent risk of a material discrepancy occurring?
 |  |  |
|  | 1. the risk that the controls of the organization or GHG project will not prevent or detect a material discrepancy?
 |  |  |
|  | 1. the risk that the validator or verifier will not detect any material discrepancy that has not been corrected by the controls of the organization or GHG project?
 |  |  |
|  | 4.4.2 Validation or verification plan(ISO 14064-3:2006) |  |  |
|  | Does the validator or verifier develop a documented V/V plan that addresses, as a minimum, the: |  |  |
|  | 1. level of assurance?
 |  |  |
|  | 1. V/V objectives?
 |  |  |
|  | 1. V/V criteria?
 |  |  |
|  | 1. V/V scope?
 |  |  |
|  | 1. materiality?
 |  |  |
|  | 1. V/V activities and schedules?
 |  |  |
|  | Is the V/V plan revised as necessary during the course of the V/V process? |  |  |
|  | Does the validator or verifier communicate the V/V plan to the client and the responsible party? |  |  |
|  | 4.4.3 Sampling plan (ISO 14064-3:2006) |  |  |
|  | Does the validator or verifier develop a sampling plan to take account of the following: |  |  |
|  | 1. level of assurance agreed with the client?
 |  |  |
|  | 1. V/V scope?
 |  |  |
|  | 1. V/V criteria?
 |  |  |
|  | 1. amount and type of evidence (qualitative and quantitative) necessary to achieve the agreed level of assurance?
 |  |  |
|  | 1. methodologies for determining representative samples?
 |  |  |
|  | 1. risks of potential errors, omissions or misrepresentations?
 |  |  |
|  | Is the sampling plan amended, where necessary, based on any new risks or material concerns that could potentially lead to errors, omissions and misrepresentations that are identified throughout the V/V process? |  |  |
|  | Does the validator or verifier use the sampling plan as an input to develop the V/V plan? |  |  |
|  |  |  |  |
| **8.4** | **Validation or verification** |  |  |
|  | See A.8.4.1 to A.8.4.14 of IAF MD 6 |  |  |
| 8.4 | Does the VB assess the GHG assertion in conformity with the requirements of ISO 14064-3:2006 (Clauses 4.5, 4.6 and 4.7), taking account of the information review, V/V plan and data sampling plan decided in ISO 14064-3:2006 (Clauses 4.4.1, 4.4.2 and 4.4.3), and in ISO 14065:2013 (Clause 8.3)? |  |  |
|  | Does the VB evaluate whether the V/V evidence collected supports the GHG assertion, in conformity with ISO 14064-3:2006 (Clause 4.8)? |  |  |
|  | 4.5 Assessment of the GHG information system and its controls (ISO 14064-3:2006) |  |  |
|  | Does the validator or verifier assess the organization’s or project’s GHG information system and its control for sources of potential errors, omissions and misrepresentations, taking into consideration the: |  |  |
|  | 1. selection and management of the GHG data and information?
 |  |  |
|  | 1. processes for collecting, processing, consolidating and reporting GHG data and information?
 |  |  |
|  | 1. systems and processes that ensure the accuracy of the GHG data and information?
 |  |  |
|  | 1. design and maintenance of the GHG information system?
 |  |  |
|  | 1. systems and processes that support the GHG information system?
 |  |  |
|  | 1. results of previous assessments, if available and appropriate?
 |  |  |
|  | Are the results of the assessment of the GHG information system and its controls used by the validator or verifier to amend the sampling plan, if necessary? |  |  |
|  | 4.6 Assessment of GHG data and information (ISO 14064-3:2006) |  |  |
|  | Does the validator or verifier examine the GHG data and information to develop evidence for assessment of the organization’s or project’s GHG assertion? |  |  |
|  | Is this examination based on the sampling plan? |  |  |
|  | Are the results of this examination used by the validator or verifier to amend the sampling plan, if necessary? |  |  |
|  | 4.7 Assessment against validation or verification criteria (ISO 14064-3:2006) |  |  |
|  | Does the validator or verifier confirm whether or not the organization or GHG project conforms to the V/V criteria? |  |  |
|  | Does the validator or verifier consider principles of the standards or GHG programme to which the responsible party subscribes, when evaluating material discrepancy? |  |  |
|  | 4.8 Evaluation of the GHG assertion(ISO 14064-3:2006) |  |  |
|  | Does the validator or verifier evaluate whether the evidence collected in the assessments of controls, GHG data and information, and applicable GHG programme criteria is sufficient and if its supports the GHG assertion? |  |  |
|  | Does the validator or verifier consider materiality in evaluating the collected evidence? |  |  |
|  | Does the validator or verifier conclude: |  |  |
|  | * whether or not the GHG assertion is without material discrepancy, and
 |  |  |
|  | * whether the V/V activities provide the level of assurance agreed to at the beginning of the V/V process?
 |  |  |
|  | Does the validator or verifier evaluate the modified GHG assertion to determine whether the evidence supports the modified GHG assertion, if the responsible party amends the GHG assertion? |  |  |
|  |  |  |  |
| **8.5** | **Review and issuance of validation or verification statement** |  |  |
|  | See A.8.5.1 to A.8.5.6 of IAF MD 6 |  |  |
| 8.5 | Does the V/V body ensure that competent personnel different from the V/V team: |  |  |
|  | 1. confirm that all V/V activities have been completed?
 |  |  |
|  | 1. conclude whether or not the GHG assertion is free from material discrepancy, and whether the V/V activities provide the level of assurance agreed to at the beginning of the V/V process in conformity with ISO 14064-3:2006 (Clause 4.8)?
 |  |  |
|  | Does the V/V body issue a V/V statement based on the conclusion of V/V findings, in conformity with ISO 14064-3:2006 (Clause 4.9)? |  |  |
|  | 4.9 Validation and verification statement(ISO 14064-3:2006) |  |  |
|  | Does the validator or verifier issue a V/V statement to the responsible party upon completion of the V/V?  |  |  |
|  | Is or does the V/V statement: |  |  |
|  | 1. addressed to the intended user of the GHG assertion?
 |  |  |
|  | 1. describe the level of assurance of the V/V statement?
 |  |  |
|  | 1. describe the objectives, scope and criteria of the V/V?
 |  |  |
|  | 1. describe whether the data and information supporting the GHG assertion were hypothetical, projected and/or historical in nature?
 |  |  |
|  | 1. accompanied by the responsible party’s GHG assertion?
 |  |  |
|  | 1. include the validator’s or verifier’s conclusion on the GHG assertion, including any qualifications or limitations?
 |  |  |
|  |  |  |  |
| **8.6** | **Records** |  |  |
| 8.6 | Does the VB maintain V/V records in conformity with Clause 7.5 and the requirements of ISO 14064-3:2006 (Clause 4.10)? |  |  |
|  | 4.10 Validation or verification records(ISO 14064-3:2006) |  |  |
|  | Does the validator or verifier maintain records, as necessary, to demonstrate conformity to the requirements of this part of ISO 14064? |  |  |
|  | Are records pertaining the V/V retained or destroyed on agreement between the participating parties and in accordance with the V/V plan and any applicable GHG programme and contractual requirements? |  |  |
|  |  |  |  |
| **8.7** | **Facts discovered after the validation or verification statement** |  |  |
| 8.7 | Does the VB consider appropriate action if facts that could materially affect the V/V statement are discovered by the client, responsible party or GHG programme after the issuance of the V/V statement?  |  |  |
|  | Does or do the action(s) include: |  |  |
|  | 1. determining if the facts have been adequately disclosed in the GHG assertion?
 |  |  |
|  | 1. considering if the V/V statement requires revision?
 |  |  |
|  | 1. discussing the matter with the client, responsible party or GHG programme (as appropriate)?
 |  |  |
|  | If the V/V statement requires revision, does the VB implement processes to issue a revised V/V report and issue a revised V/V statement which specifically addresses the reason for the revision? |  |  |
|  | 4.11 Facts discovered after the validation or verification (ISO 14064-3:2006) |  |  |
|  | Does the validator or verifier obtain sufficient evidence and identify relevant information up to the date of the V/V statement? |  |  |
|  | Does the validator or verifier consider appropriate action, if facts that could materially affect the V/V statement are discovered after this date? |  |  |
|  |  |  |  |
| **9** | **Appeals** |  |  |
|  | Does the VB ensure that it: |  |  |
|  | 1. have a documented process to manage, evaluate, take necessary corrective action and make decisions on appeals?
 |  |  |
|  | 1. make publicly available a description of the appeals-handling process upon request?
 |  |  |
|  | 1. take responsibility for all decisions at all levels of the appeals-handling process?
 |  |  |
|  | 1. ensure that the persons engaged in appeals-handling processes are different from those who carried out the V/V and prepared statements on the GHG assertion?
 |  |  |
|  | 1. advise the appellant of receipt of the appeal, the appeals-handling process, the persons engaged in the process, and provide reports and formal notice of the outcome?
 |  |  |
|  | 1. ensure that decisions on appeals do not result in any discriminatory actions against the appellant?
 |  |  |
|  |  |  |  |
| **10** | **Complaints** |  |  |
|  | Does the VB: |  |  |
|  | 1. have a documented process to manage, evaluate, take necessary corrective action and make decisions on complaints?
 |  |  |
|  | 1. make publicly available a description of the complaints-handling process upon request?
 |  |  |
|  | 1. take responsibility for all decisions at all levels of the complaints-handling process?
 |  |  |
|  | 1. safeguard the confidentiality of the complainant and subject of the complaint?
 |  |  |
|  | 1. upon receipt of a complaint, confirm whether the complaint relates to V/V activities for which the VB is responsible?
 |  |  |
|  | 1. use persons different from those related to the complaint in the complaint-handling process?
 |  |  |
|  | 1. advise the complainant of receipt of the complaint, the complaint handling process, the persons engaged in the process, and provide reports and, wherever possible, formal notice of the outcome?
 |  |  |
|  |  |  |  |
| **11** | **Special validations or verifications** |  |  |
|  | In cases where it is necessary for the VB to conduct, at short notice, a V/V of a previously validated or verified GHG assertion in response to complaints or facts discovered after the V/V statement, does the VB: |  |  |
|  | 1. notify, in advance, the client, the responsible party or both, of the conditions under which the special V/V is to be conducted?
 |  |  |
|  | 1. use additional care in assigning V/V team members if there is a lack of opportunity for the responsible party to object?
 |  |  |
|  |  |  |  |
| **12** | **Management system** |  |  |
|  | See A.12.1 of IAF MD 6  |  |  |
|  | Does the VB establish, implement and maintain a documented management system that is capable of supporting and demonstrating the consistent achievement of the requirements of ISO 14065:2013 and also include the following elements? |  |  |
|  | 1. Management system policy;
 |  |  |
|  | 1. Control of documents;
 |  |  |
|  | 1. Control of records;
 |  |  |
|  | 1. Internal audits;
 |  |  |
|  | 1. Corrective actions;
 |  |  |
|  | 1. Preventive actions; and
 |  |  |
|  | 1. Management review.
 |  |  |
|  | Does the documented management system include the maintenance of associated records? |  |  |
|  |  |  |  |

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

**Review of Client File**

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

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