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**Greenhouse gases — Requirements for  
greenhouse gas validation and  
verification bodies for use in accreditation  
or other forms of recognition**

*Gaz à effet de serre — Exigences pour les organismes fournissant des  
validations et des vérifications des gaz à effet de serre en vue de  
l'accréditation ou d'autres formes de reconnaissance*



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## Foreword

ISO (the International Organization for Standardization) is a worldwide federation of national standards bodies (ISO member bodies). The work of preparing International Standards is normally carried out through ISO technical committees. Each member body interested in a subject for which a technical committee has been established has the right to be represented on that committee. International organizations, governmental and non-governmental, in liaison with ISO, also take part in the work. ISO collaborates closely with the International Electrotechnical Commission (IEC) on all matters of electrotechnical standardization.

International Standards are drafted in accordance with the rules given in the ISO/IEC Directives, Part 2.

The main task of technical committees is to prepare International Standards. Draft International Standards adopted by the technical committees are circulated to the member bodies for voting. Publication as an International Standard requires approval by at least 75 % of the member bodies casting a vote.

Attention is drawn to the possibility that some of the elements of this document may be the subject of patent rights. ISO shall not be held responsible for identifying any or all such patent rights.

ISO 14065 was prepared by Technical Committee ISO/TC 207, *Environmental management*, in collaboration with the *ISO Committee on conformity assessment* (CASCO).

ISO 14065:2007(E)

## Introduction

Climate change has been identified as one of the greatest challenges facing nations, governments, business and citizens for the coming decades. Climate change has implications for both human and natural systems and could lead to significant changes in resource use, production and economic activity. In response, international, regional, national and local initiatives are being developed and implemented to limit greenhouse gas (GHG) concentrations in the Earth's atmosphere. Such GHG initiatives rely on the quantification, monitoring, reporting and verification of GHG emissions and/or removals.

The overall aim of GHG validation or verification activities is to give confidence to all parties that rely upon a GHG assertion. The party making the GHG assertion is responsible for conformity with requirements of the relevant standard or GHG programme. The validation or verification body is responsible for completing an objective assessment and providing a validation or verification statement concerning the responsible party's GHG assertion based on evidence. This International Standard provides requirements for bodies that undertake GHG validation or verification using ISO 14064-3 or other relevant standards or specifications. It contains a number of principles that these bodies should be able to demonstrate and provides specific requirements that reflect these principles. General requirements relate to matters such as legal and contractual arrangements, responsibilities, the management of impartiality, and issues of liability and financing. Specific requirements include provisions related to structures, resource requirements and competencies, information and records management, validation and verification processes, appeals, complaints and management systems.

This International Standard provides GHG programme administrators, regulators and accreditors with a basis for assessing and recognizing the competence of validation and verification bodies. It can also be used in other ways, such as in peer assessment within groups of validation or of verification bodies or between such groups.

Figure 1 and Annex A show relationships between the application of this International Standard and ISO 14064-1, ISO 14064-2 and ISO 14064-3.

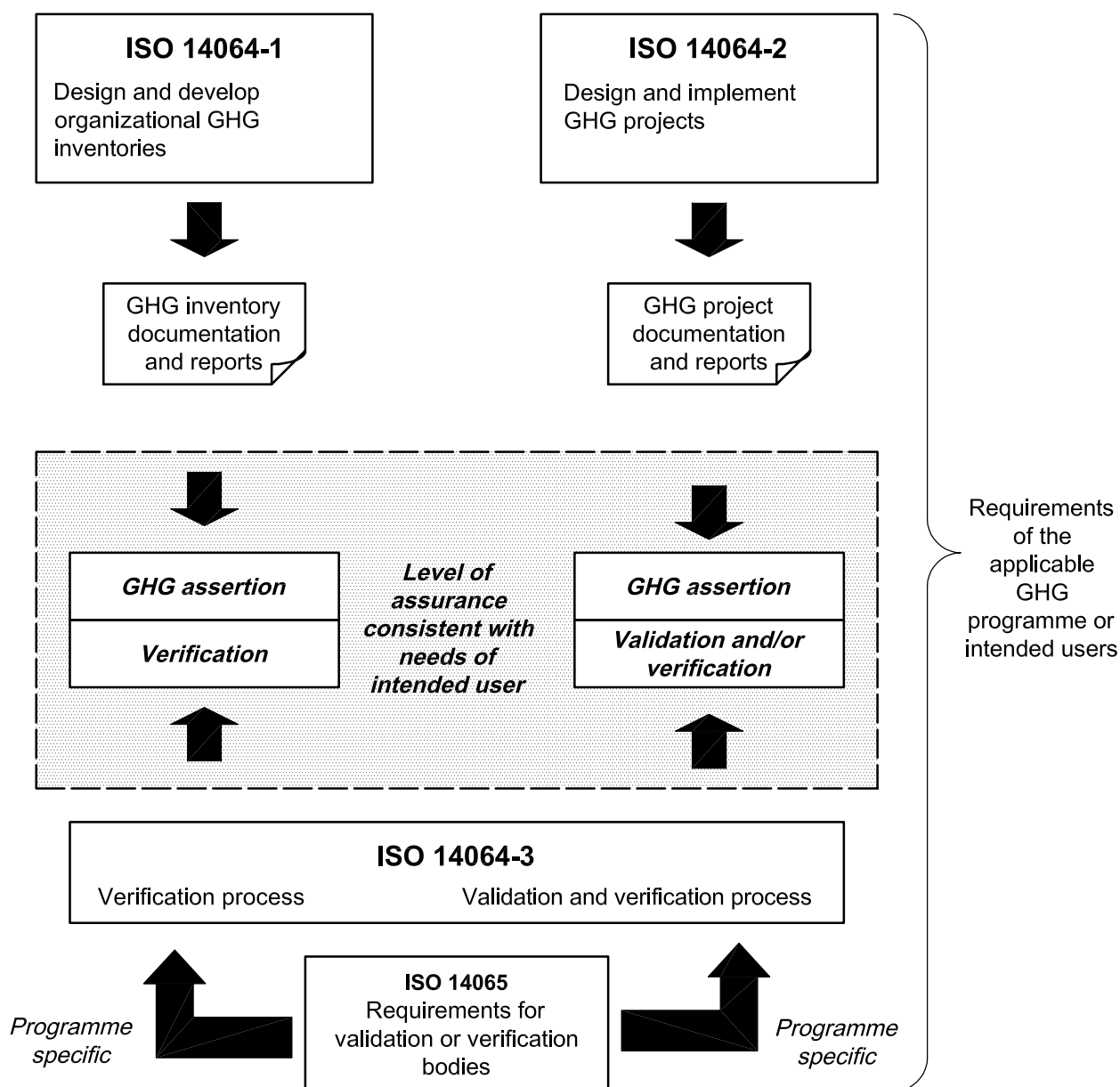


Figure 1 — Framework for using ISO 14065 with ISO 14064-1, ISO 14064-2 and ISO 14064-3

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# Greenhouse gases — Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition

## 1 Scope

This International Standard specifies principles and requirements for bodies that undertake validation or verification of greenhouse gas (GHG) assertions.

It is GHG programme neutral. If a GHG programme is applicable, the requirements of that GHG programme are additional to the requirements of this International Standard.

## 2 Normative references

The following referenced documents are indispensable for the application of this document. For dated references, only the edition cited applies. For undated references, the latest edition of the referenced document (including any amendments) applies.

ISO 14064-3:2006, *Greenhouse gases — Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions*

## 3 Terms and definitions

For the purposes of this document, the following terms and definitions apply.

### 3.1 Terms related to greenhouse gases

#### 3.1.1

#### **greenhouse gas**

#### **GHG**

gaseous constituent of the atmosphere, both natural and anthropogenic, that absorbs and emits radiation at specific wavelengths within the spectrum of infrared radiation emitted by the Earth's surface, the atmosphere, and clouds

NOTE GHGs include carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs) and sulfur hexafluoride (SF<sub>6</sub>).

[ISO 14064-3:2006, definition 2.1]

#### 3.1.2

#### **greenhouse gas assertion**

factual and objective declaration made by the responsible party

NOTE 1 The GHG assertion could be presented at a point in time or could cover a period of time.

NOTE 2 The GHG assertion provided by the responsible party should be clearly identifiable and capable of consistent evaluation or measurement against suitable criteria by a validator or verifier.

NOTE 3 The GHG assertion could be provided in the form of a GHG report or GHG project plan.

NOTE 4 Adapted from ISO 14064-3:2006, definition 2.11.

**3.1.3**

**greenhouse gas consultancy services**

provision of organization-specific or project-specific GHG quantification, GHG data monitoring or recording, GHG information system or internal auditing services, or training that supports a GHG assertion

**3.1.4**

**greenhouse gas information system**

policies, processes and procedures to establish, manage and maintain GHG information

[ISO 14064-3:2006, definition 2.12]

**3.1.5**

**greenhouse gas project**

activity or activities that alter the conditions identified in the baseline scenario which cause GHG emission reductions or removal enhancements

[ISO 14064-3:2006, definition 2.14]

**3.1.6**

**greenhouse gas programme**

voluntary or mandatory international, national or sub-national system or scheme that registers, accounts or manages GHG emissions, removals, emission reductions or removal enhancements outside the organization or GHG project

[ISO 14064-3:2006, definition 2.16]

**3.2 Terms related to people and organizations**

**3.2.1**

**client**

organization or person requesting validation or verification

NOTE The client could be the responsible party, the GHG programme administrator or other stakeholder.

[ISO 14064-3:2006, definition 2.27]

**3.2.2**

**intended user**

individual or organization identified by those reporting GHG-related information as being the one who relies on that information to make decisions

NOTE The intended user could be the client, the responsible party, GHG programme administrators, regulators, the financial community or other affected stakeholders, such as local communities, government departments or non-governmental organizations.

[ISO 14064-3:2006, definition 2.26]

**3.2.3**

**organization**

company, corporation, firm, enterprise, authority or institution, or part or combination thereof, whether incorporated or not, public or private, that has its own functions and administration

[ISO 14064-3:2006, definition 2.23]

**3.2.4**

**personnel**

persons working with or on behalf of the validation or verification body

**3.2.5**

**responsible party**

person or persons responsible for the provision of the GHG assertion and the supporting GHG information

NOTE The responsible party can be either individuals or representatives of an organization or project and can be the party who engages the validator or verifier. The validator or verifier may be engaged by the client or by other parties, such as the GHG programme administrator.

[ISO 14064-3:2006, definition 2.24]

### 3.2.6

#### **technical expert**

person who provides specific knowledge or expertise to the validation or verification team

NOTE 1 Specific knowledge or expertise is that which relates to the organization or project to be validated or verified, or relevant language or culture.

NOTE 2 A technical expert does not act as a validator or verifier in the validation or verification team.

NOTE 3 Adapted from ISO 19011:2002, definition 3.10.

### 3.2.7

#### **top management**

person or group of people who directs and controls an organization at the highest level

[ISO 9000:2005, definition 3.2.7]

## 3.3 Terms related to validation and verification

### 3.3.1

#### **validation**

systematic, independent and documented process for the evaluation of a GHG assertion related to a GHG project plan against agreed validation criteria

NOTE 1 In some cases, such as in first-party validations, independence can be demonstrated by the freedom from responsibility for the development of GHG data and information.

NOTE 2 The content of a GHG project plan is described in ISO 14064-2:2006, 5.2.

NOTE 3 Adapted from ISO 14064-3:2006, definition 2.32.

### 3.3.2

#### **validator**

competent and independent person or persons with responsibility for performing and reporting on the results of a validation

NOTE Adapted from ISO 14064-3:2006, definition 2.35.

### 3.3.3

#### **validation or verification body**

body that performs validations or verifications of GHG assertions in accordance with this International Standard

NOTE A validation or verification body may be an individual.

### 3.3.4

#### **validation statement**

formal written declaration to the intended user, following validation of a GHG project plan, which provides assurance on the statements in the responsible party's GHG assertion

### 3.3.5

#### **verification statement**

formal written declaration to the intended user, following verification, which provides assurance on the statements in the responsible party's GHG assertion

### 3.3.6

#### **validation or verification team**

one or more validators or verifiers conducting a validation or verification, supported if needed by technical experts

NOTE 1 One validator or verifier of the validation or verification team is appointed as the validation or verification team leader.

NOTE 2 The validation or verification team may include validators-in-training or verifiers-in-training.

NOTE 3 Adapted from ISO 19011:2002, definition 3.9.

### 3.3.7

#### **verification**

systematic, independent and documented process for the evaluation of a GHG assertion against agreed verification criteria

NOTE 1 In some cases, such as in first-party verifications, independence can be demonstrated by the freedom from responsibility for the development of GHG data and information.

NOTE 2 Adapted from ISO 14064-3:2006, definition 2.36.

### 3.3.8

#### **verifier**

competent and independent person, or persons, with responsibility for performing and reporting on the verification process

[ISO 14064-3:2006, definition 2.37]

## **3.4 Terms related to recognition and assurance**

### 3.4.1

#### **accreditation**

third-party attestation related to a validation or verification body conveying formal demonstration of its competence to carry out specific validation or verification tasks

NOTE Adapted from ISO/IEC 17000:2004, definition 5.6.

### 3.4.2

#### **accreditation body**

authoritative body that performs accreditation

NOTE The authority of an accreditation body is generally derived from government.

[ISO/IEC 17000:2004, definition 2.6]

### 3.4.3

#### **appeal**

request by the client or responsible party to the validation or verification body for reconsideration of a decision it has made relating to the validation or verification

NOTE Adapted from ISO/IEC 17000:2004, definition 6.4.

### 3.4.4

#### **complaint**

expression of dissatisfaction, other than appeal, by any person or organization to a validation or verification body or accreditation body, relating to the activities of that body, where a response is expected

NOTE Adapted from ISO/IEC 17000:2004, definition 6.5.

**3.4.5****conflict of interest**

situation in which, because of other activities or relationships, impartiality in performing validation or verification activities is or could be compromised

**3.4.6****level of assurance**

degree of assurance the intended user requires in a validation or verification

NOTE 1 The level of assurance is used to determine the depth of detail that a validator or verifier designs into their validation or verification plan and sampling plan to determine if there are any material errors, omissions or misrepresentations.

NOTE 2 ISO 14064-3 recognizes two levels of assurance, reasonable or limited, that will result in differently worded validation or verification statements.

NOTE 3 Adapted from ISO 14064-3:2006, definition 2.28.

**3.4.7****materiality**

concept that individual or the aggregation of errors, omissions and misrepresentations could affect the GHG assertion and could influence the intended users' decisions

NOTE 1 The concept of materiality is used when designing the validation or verification and sampling plans to determine the type of substantive processes used to minimize risk that the validator or verifier will not detect a material discrepancy (detection risk).

NOTE 2 The concept of materiality is used to identify information that, if omitted or mis-stated, would significantly misrepresent a GHG assertion to intended users, thereby influencing their conclusions. Acceptable materiality is determined by the validator, verifier or GHG programme based on the agreed level of assurance.

[ISO 14064-3:2006, definition 2.29]

**3.4.8****material discrepancy**

individual or the aggregate of actual errors, omissions and misrepresentations in the GHG assertion that could affect the decisions of the intended users

[ISO 14064-3:2006, definition 2.30]

**4 Principles****4.1 General**

This International Standard cannot anticipate all possible situations. The following principles, therefore, provide additional guidance in assessing unanticipated situations. Principles are not requirements. In some cases, validation or verification bodies might need to find an appropriate balance between principles such as openness and confidentiality.

**4.2 Impartiality**

Decisions are based on objective evidence obtained through the validation or verification process and not influenced by other interests or parties.

**4.3 Competence**

Personnel have the necessary skills, experience, supporting infrastructure and capacity to effectively complete validation or verification activities.

#### **4.4 Factual approach to decision making**

The validation or verification statement is based on evidence collected through an objective validation or verification of the responsible party's GHG assertion.

#### **4.5 Openness**

Timely information about the status of the validation or verification is accessible or disclosed appropriately to intended users, the client or responsible party.

#### **4.6 Confidentiality**

Confidential information obtained or created during validation or verification activities is safeguarded and not inappropriately disclosed.

### **5 General requirements**

#### **5.1 Legal status**

The validation or verification body shall 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**

The validation or verification body shall be a legal entity, or a defined part of a legal entity, such that it can be held legally responsible for all its validation or verification activities.

The validation or verification body shall have a legally enforceable agreement with each client for the provision of validation or verification services.

The validation or verification body shall retain authority and responsibility for its validation or verification activities, decisions and validation or verification statements.

#### **5.3 Governance and management commitment**

The validation or verification body shall identify top management (e.g. individual, group, board) having overall authority and responsibility for

- a) development of operational policies,
- b) supervision of the implementation of policies and procedures,
- c) supervision of finances,
- d) the adequacy of validation or verification activities,
- e) the resolution of appeals and complaints,
- f) validation or verification statements,
- g) delegation of authority to committees or individuals to undertake, as required, defined activities on its behalf,
- h) contractual arrangements, and
- i) providing adequate, competent resources for validation or verification activities.

The validation or verification body shall document its organizational structure and relevant mechanisms showing duties, responsibilities and authorities of management and other validation or verification personnel. If

the validation or verification body is a defined part of a legal entity, the structure shall include the line of authority and relationship to other parts of the same legal entity.

## 5.4 Impartiality

### 5.4.1 Commitment to impartiality

The validation or verification body shall act impartially and shall avoid unacceptable conflicts of interest.

The validation or verification body

- a) shall have commitment by top management to act impartially in validation or verification activities;
- b) shall make publicly available a statement that describes its understanding of the importance of impartiality in validation or verification activities, how it manages conflict of interest and how it ensures the objectivity of validation or verification activities;
- c) shall have formal rules and/or contractual conditions to ensure that each team member acts in an impartial manner;
- d) shall document how it manages potential conflict of interest situations and risks to impartiality from within the validation or verification body or any relationships by
  - 1) identifying and analysing potential conflict of interest situations from validation or verification activities, including potential conflicts arising from any relationships,
  - 2) evaluating finances and sources of income to demonstrate that commercial, financial or other factors do not compromise impartiality, and
  - 3) requiring personnel relevant to the validation or verification to reveal any situation that presents them or the validation or verification body with a potential conflict of interest.

NOTE Annex B provides informative guidance on managing validator or verifier impartiality.

### 5.4.2 Avoidance of conflict of interest

The validation or verification body

- a) shall not use personnel with an actual or potential conflict of interest;
- b) shall not validate and verify GHG assertions from the same GHG project unless allowed by the applicable GHG programme;
- c) shall not validate or verify a GHG assertion where it provided GHG consultancy services to the responsible party that support the GHG assertion;
- d) shall 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 (see Note 1);
- e) shall 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;
- f) shall not outsource the review and issuance of the validation or verification statement (see 8.5);
- g) shall not offer products or services that pose an unacceptable risk to impartiality;
- h) shall not state or imply that validation or verification of a GHG assertion would be simpler, easier, faster or less expensive if a specified GHG consultancy service were used (see Note 2).

NOTE 1 A relationship such as that described in d) could be based on ownership, governance, management, personnel, shared resources, finances, contracts, marketing, and payment of a sales commission or other inducement for the referral of new clients.

NOTE 2 Arranging training and participating as a trainer is not considered a GHG consultancy service, provided that (where the training relates to GHG quantification, GHG data monitoring or recording, GHG information system or internal

auditing services) it is confined to the provision of generic information that is freely available in the public domain (i.e. the trainer should not provide organization-specific or project-specific advice or solutions).

#### 5.4.3 Mechanism for oversight of impartiality

The validation or verification body shall ensure through a mechanism independent of operations of the validation or verification body that impartiality is being achieved.

NOTE An independent mechanism that might be used to safeguard impartiality where conflict of interest, business and operational issues could compromise the integrity of the validation or verification could involve

- an independent committee,
- a GHG programme that includes an impartiality monitoring function, or
- non-executive directors.

### 5.5 Liability and financing

The validation or verification body shall demonstrate that it has evaluated financial risks associated with its activities and has 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

The validation or verification body shall establish and maintain a procedure

- a) to determine required competencies for each sector in which it operates,
- b) to demonstrate that management and support personnel have appropriate competencies in activities associated with the validation or verification,
- c) to demonstrate that validators, verifiers and technical experts have appropriate competencies, and
- d) to have access to relevant internal or external expertise for advice on specific matters relating to validation or verification activities, sectors or areas within the scope of their work.

The validation or verification body shall document fulfilment of the above procedure in identifying and demonstrating management and personnel competencies.

### 6.2 Competencies of personnel

The validation or verification body

- a) shall employ personnel having sufficient competence for managing the type and range of its validation or verification activities,
- b) shall employ, or have access to, a sufficient number of validation or verification team leaders, validators or verifiers and technical experts to cover the scope, extent and volume of its validation or verification activities,
- c) shall use validators, verifiers and technical experts only for specific validation or verification activities where they have demonstrated competence,
- d) shall make clear to appropriate personnel relevant duties, responsibilities and authorities,
- e) shall have defined processes for selecting, training, formally authorizing and monitoring validators or verifiers and for selecting technical experts used in the validation or verification process,
- f) shall ensure that validators and verifiers and, where required, technical experts have access to up-to-date information on, and have demonstrated knowledge of, GHG validation or verification processes,



requirements, methodologies, activities, other relevant GHG programme provisions and applicable legal requirements,

- g) shall ensure that the group or individual who prepares and writes the validation or verification statement has the competence to evaluate validation or verification processes and related findings and recommendations of the team,
- h) shall periodically monitor the performance of all persons involved in the validation or verification (including a combination of on-site observation, review of validation or verification findings, reports and feedback from clients or the market), taking into account their level of activity and the risk associated with their activities, and
- i) shall identify training needs and provide, as necessary, training on GHG validation or verification processes, requirements, methodologies, activities and other relevant GHG programme requirements.

### 6.3 Deployment of personnel

#### 6.3.1 General

The validation or verification body shall establish competent validation or verification teams and shall provide appropriate management and support services.

If one individual fulfils all the requirements for either a validation or verification team, then that person may be considered as a validation or verification team.

#### 6.3.2 Validation or verification team knowledge

The validation or verification team shall have detailed knowledge of the applicable GHG programme, including its

- a) eligibility requirements,
- b) implementation in different jurisdictions as applicable, and
- c) validation or verification requirements and guidelines.

The validation or verification team shall be able to communicate effectively in appropriate languages on matters relevant to the validation or verification.

#### 6.3.3 Validation or verification team technical expertise

The validation or verification team shall have sufficient technical expertise to assess the GHG project's or organization's

- a) specific GHG activity and technology,
- b) identification and selection of GHG sources, sinks or reservoirs,
- c) quantification, monitoring and reporting, including relevant technical and sector issues, and
- d) situations that may affect the materiality of the GHG assertion, including typical and atypical operating conditions.

The validation or verification team shall 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.

#### 6.3.4 Validation or verification team data and information auditing expertise

The validation or verification team shall have data and information auditing expertise to assess the GHG assertion of the GHG project or organization, including the ability

- a) to 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 has systematically taken corrective actions to address any nonconformities related to requirements of the relevant GHG programme or standards,
- b) to design a sampling plan based on an appropriate, agreed level of assurance,
- c) to analyse risks associated with the use of data and data systems,
- d) to identify failures in data and data systems, and
- e) to 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**

In addition to the requirements given in 6.3.2, 6.3.3 and 6.3.4, the validation team shall have the expertise to assess processes, procedures and methodologies used

- a) to select, justify and quantify the baseline scenario, including underlying assumptions,
- b) to determine the conservativeness of the baseline scenario,
- c) to define the baseline scenario and GHG project boundaries,
- d) to demonstrate equivalence between the type and level of activities, goods or services of the baseline scenario and the GHG project,
- e) to demonstrate that GHG project activities are additional to baseline scenario activities, and
- f) to demonstrate conformity, if appropriate, with GHG programme requirements such as leakage and permanence.

NOTE ISO 14064-2 includes requirements and guidance on the principle of conservativeness and the concept of equivalence.

In addition to the requirements given in 6.3.2, 6.3.3 and 6.3.4, the validation team shall have knowledge of relevant sector trends that may impact selection of the baseline scenario.

#### **6.3.6 Specific GHG project verification team competencies**

In addition to the requirements given in 6.3.2, 6.3.3 and 6.3.4, the project verification team shall have the expertise appropriate to assess processes, procedures or methodologies used

- a) to evaluate consistency between the validated GHG project plan and the GHG project implementation, and
- b) to 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**

The validation or verification team leader shall have

- a) sufficient knowledge and expertise of the competencies detailed in 6.3.2, 6.3.3, 6.3.4, 6.3.5 and 6.3.6 (as appropriate) to manage the validation or verification team in order to meet the validation or verification objectives,
- b) the demonstrated ability to perform validation or verification, and
- c) the demonstrated ability to manage audit teams.

### **6.4 Use of contracted validators or verifiers**

The validation or verification body shall have procedures or policies that demonstrate that it takes full responsibility for validation or verification activities performed by contracted validators or verifiers.

The validation or verification body shall require contracted validators or verifiers to sign a written agreement by which they commit themselves to comply with applicable policies and procedures of the validation or verification body. The agreement shall address confidentiality and independence from commercial and other interests, and shall require the contracted validator or verifier to notify the validation or verification body of any existing or prior relationship to the client, responsible party or both.

NOTE Contracted external validators or verifiers operate as part of the validation or verification team and under the supervision of the validation and verification body on specific validation or verification activities. The use of contracted validators or verifiers under such agreements does not constitute outsourcing as described under 6.6.

## 6.5 Personnel records

The validation or verification body shall maintain up-to-date records of competencies, including relevant education, training, experience, performance monitoring, affiliations and professional status, of each person involved in the validation or verification process.

## 6.6 Outsourcing

In the absence of GHG programme prohibitions on outsourcing, the validation or verification body may outsource but

- a) shall retain full responsibility for the validation or verification,
- b) shall require the outsourced body to provide independent evidence that demonstrates conformity with this International Standard and with ISO 14064-3,
- c) shall obtain consent from the client and responsible party to use the outsourced body, and
- d) shall have a properly documented agreement.

NOTE Outsourcing refers to contract arrangements with another organization, including other validation or verification bodies, to provide validation or verification services to the validation or verification body.

## 7 Communication and records

### 7.1 Information provided to a client or responsible party

The validation or verification body shall provide the following to its client or responsible party:

- a) a detailed description of the validation or verification process (see Note);
- b) changes to the validation or verification requirements and the relevant GHG programme that may affect the objectives of the client;
- c) a schedule of validation or verification activities and tasks;
- d) relevant information on validation or verification team members;
- e) information about validation or verification fees;
- f) its policy governing any statement that the client is authorized to use making reference to its validation or verification;
- g) information on procedures for handling complaints and appeals.

NOTE The description of the validation or verification process includes how the validation or verification body considers results of previous assessments, where appropriate and if available.

## 7.2 Communication of responsibilities to a client or responsible party

The validation or verification body shall inform the prospective client or responsible party of its responsibility

- a) to comply with validation or verification requirements,
- b) to make all necessary arrangements for the conduct of the validation or verification, including provisions for examining documentation and access to all relevant processes, areas, records and personnel, and
- c) to make provisions, where applicable, to accommodate observers.

## 7.3 Confidentiality

The validation or verification body shall have a policy and mechanisms to safeguard the confidentiality of information obtained or created during the validation or verification. The policy shall meet all legal requirements necessary to be enforceable and shall include the personnel and activities of the validation or verification body and outsourced bodies.

The validation or verification body, its personnel and outsourced bodies shall treat as confidential validation or verification information obtained or created during the validation or verification or obtained from sources other than the client or responsible party.

The validation or verification body shall not disclose 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.

The validation or verification body shall 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.

The validation or verification body shall have available and shall use equipment and facilities that ensure the secure handling of confidential information.

## 7.4 Publicly accessible information

The validation or verification body shall maintain and, upon request, provide clear, traceable and accurate information about its activities and the sectors in which it operates.

## 7.5 Records

The validation or verification body shall maintain and manage records of its validation or verification activities including

- a) application information and validation or verification scopes,
- b) justification for how validation or verification time is determined,
- c) confirmation of the completion of validation or verification activities, including findings and information on material or non-material discrepancies,
- d) validation or verification statements, and
- e) records of complaints and appeals, and any subsequent correction or corrective actions.

The validation or verification body shall maintain validation or verification records securely and confidentially, including during their transport, transmission or transfer.

The validation or verification body shall retain validation or verification records in accordance with GHG programme, contractual, legal or other management system requirements.

NOTE ISO 15489-1 provides guidance on the establishment, operation and management of a records management system.

## 8 Validation or verification process

### 8.1 General

The validation or verification process shall include the following validation or verification process phases:

- a) pre-engagement;
- b) approach;
- c) validation or verification;
- d) validation or verification statement.

NOTE Annex C shows the relationship between validation and verification process clauses and requirements in this International Standard and in ISO 14064-3.

### 8.2 Pre-engagement

#### 8.2.1 Impartiality

The validation or verification body shall review information received from prospective clients to determine potential risks to impartiality in accordance with the requirements of 5.4.

#### 8.2.2 Competence

The validation or verification body shall review information received from prospective clients to determine if the validation or verification body 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

The validation or verification body shall have a legally enforceable agreement with the client in accordance with the requirements of 5.2.

The contract between the validation or verification body and the client shall take account of the requirements of ISO 14064-3:2006, 4.3.

#### 8.2.4 Appointing the team leader

The validation or verification body shall appoint the validation or verification team leader in accordance with the requirements of 6.3.7.

### 8.3 Approach

#### 8.3.1 Selecting the validation or verification team

The validation or verification body shall appoint the validation or verification team in accordance with the requirements of Clause 6.

#### 8.3.2 Communicating with the client and responsible party

The validation or verification body shall communicate with the client or responsible party or both in accordance with the requirements of 7.1 and 7.2.

The validation or verification body shall inform the client or responsible party of the names of the members of the verification or validation team, with sufficient notice for any objections to the appointment of a team member to be made.

The validation or verification body shall consider reconfiguring the validation or verification team in response to any objection from the client or responsible party.

### **8.3.3 Planning**

The validation or verification body shall conduct a review of the responsible party's GHG information in developing a validation or verification plan to conform to the requirements of ISO 14064-3:2006, 4.4.

The validation or verification body shall develop a validation or verification plan to conform to the requirements of ISO 14064-3:2006, 4.4.2.

The validation or verification body shall develop a sampling plan to conform to the requirements of ISO 14064-3:2006, 4.4.3.

The validation or verification body's team leader shall approve the validation or verification plan and sampling plan.

The validation or verification body shall detail specific activities and times required to complete the validation or verification based on the validation or verification plan and sampling plan.

## **8.4 Validation or verification**

The validation or verification body shall assess the GHG assertion in conformity with the requirements of ISO 14064-3:2006, 4.5, 4.6 and 4.7, taking account of the information review, validation or verification plan and data sampling plan decided in ISO 14064-3:2006, 4.4.1, 4.4.2 and 4.4.3, and in 8.3 of this International Standard.

The validation or verification body shall evaluate whether the validation or verification evidence collected supports the GHG assertion, in conformity with ISO 14064-3:2006, 4.8.

## **8.5 Review and issuance of validation or verification statement**

The validation and verification body shall ensure that competent personnel different from the validation or verification team

- a) confirm that all validation or verification activities have been completed, and
- b) conclude whether or not the GHG assertion is free from material discrepancy, and whether the verification or validation activities provide the level of assurance agreed to at the beginning of the validation or verification process in conformity with ISO 14064-3:2006, 4.8.

The validation and verification body shall issue a validation or verification statement based on the conclusion of validation or verification findings, in conformity with ISO 14064-3:2006, 4.9.

## **8.6 Records**

The validation or verification body shall maintain validation or verification records in conformity with 7.5 and the requirements of ISO 14064-3:2006, 4.10.

## 8.7 Facts discovered after the validation or verification statement

The validation or verification body shall consider appropriate action if facts that could materially affect the validation or verification statement are discovered by the client, responsible party or GHG programme after the issuance of the validation or verification statement, including the following:

- a) determining if the facts have been adequately disclosed in the GHG assertion;
- b) considering if the validation or verification statement requires revision;
- c) discussing the matter with the client, responsible party or GHG programme (as appropriate).

If the validation or verification statement requires revision, the validation or verification body shall implement processes to issue a revised validation or verification report and issue a revised validation or verification statement which specifically addresses the reason for the revision.

## 9 Appeals

The validation or verification body

- a) shall have a documented process to manage, evaluate, take necessary corrective action and make decisions on appeals,
- b) shall make publicly available a description of the appeals-handling process upon request,
- c) shall be responsible for all decisions at all levels of the appeals-handling process,
- d) shall ensure that the persons engaged in appeals-handling processes are different from those who carried out the validation or verification and prepared statements on the GHG assertion,
- e) shall advise the appellant of receipt of the appeal, the appeals-handling process, the persons engaged in the process, and shall provide reports and formal notice of the outcome, and
- f) shall ensure that decisions on appeals do not result in any discriminatory actions against the appellant.

## 10 Complaints

The validation or verification body

- a) shall have a documented process to manage, evaluate, take necessary corrective action and make decisions on complaints,
- b) shall make publicly available a description of the complaints-handling process upon request,
- c) shall be responsible for all decisions at all levels of the complaints-handling process,
- d) shall safeguard the confidentiality of the complainant and subject of the complaint,
- e) shall, upon receipt of a complaint, confirm whether the complaint relates to validation or verification activities that the validation or verification body is responsible for,
- f) shall use persons different from those related to the complaint in the complaint-handling process, and
- g) shall advise the complainant of receipt of the complaint, the complaint-handling process, the persons engaged in the process, and shall provide reports and, wherever possible, formal notice of the outcome.

NOTE ISO 10002 provides guidance for complaints handling.

## 11 Special validations or verifications

In cases where it is necessary for the validation or verification body to conduct, at short notice, a validation or verification of a previously validated or verified GHG assertion in response to complaints or facts discovered after the validation or verification statement, the validation or verification body

- a) shall notify, in advance, the client, the responsible party or both, of the conditions under which the special validation or verification is to be conducted, and
- b) shall use additional care in assigning validation or verification team members if there is a lack of opportunity for the responsible party to object.

## 12 Management system

The validation or verification body shall establish, implement and maintain a documented management system that is capable of supporting and demonstrating the consistent achievement of the requirements of this International Standard and also includes the following elements:

- a) management system policy;
- b) control of documents;
- c) control of records;
- d) internal audits;
- e) corrective actions;
- f) preventive actions;
- g) management review.

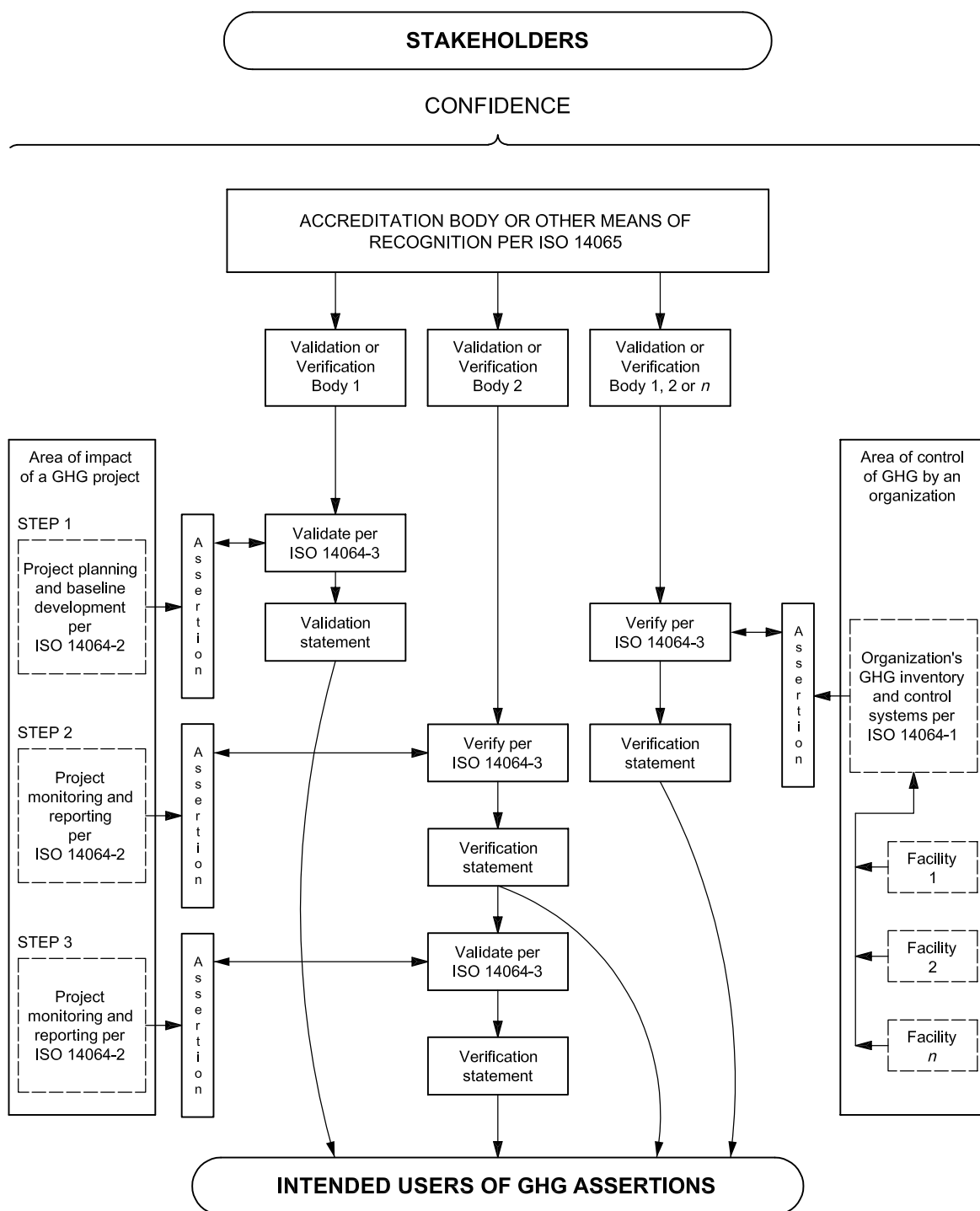
The documented management system shall include the maintenance of associated records.

NOTE This clause does not imply the need for certification or registration of the management system.



## Annex A (informative)

### Relationships between the application of ISO 14065 and ISO 14064-1, ISO 14064-2 and ISO 14064-3



## **Annex B** **(informative)**

### **Impartiality**

#### **B.1 Scope**

This annex discusses risks and safeguards to impartiality.

#### **B.2 Risks to impartiality**

Risks to validator and verifier impartiality are sources of potential bias that may compromise, or may reasonably be expected to compromise, a validator or verifier's ability to make unbiased decisions. Risks are posed by various types of activities, relationships and other circumstances. Validation or verification bodies should identify the types of risks posed and analyse the effects of these risks and their potential impact on validator or verifier impartiality.

Risks to impartiality might include the following:

- a) source of revenue: risks from a client paying for the validation or verification of GHG assertions;
- b) self-interest: risks from a person or body acting in their own interest, for example financial self-interest;
- c) self-review: risks from a person or body reviewing their own work; assessing validation or verification activities of a client to whom the validation body or verification body provided consultancy would be a self-review risk;
- d) familiarity (or trust): risks from a person or body being too familiar or trusting of another person instead of seeking validation or verification evidence is a familiarity risk;
- e) intimidation: risks from a person or body having a perception of being coerced openly or secretly, such as a risk to be replaced or reported to a supervisor.

#### **B.3 Safeguards to impartiality**

##### **B.3.1 General**

The validation or verification body should have in place safeguards that mitigate or eliminate risks to impartiality. Safeguards may include prohibitions, restrictions, disclosures, policies, procedures, practices, standards, rules, institutional arrangements and environmental conditions. These should be regularly reviewed to ensure their continuing applicability. Requirements for the management of impartiality are specified in 5.4.

Examples of safeguards that exist in the environment in which validations and verifications are performed include:

- a) the value that validation or verification bodies and individuals place on their reputations;
- b) accreditation programmes that assess conformity with professional standards and regulatory requirements regarding independence;
- c) general oversight by committees and governance structures of validation or verification bodies (e.g. boards of directors) concerning conformity with impartiality criteria;
- d) other aspects of corporate governance, including the validation or verification body's culture that supports the validation or verification process and the impartiality of personnel;
- e) rules, standards and codes of professional conduct governing the validator's or verifier's behaviour;

- f) the raising of sanctions, and the possibility of such actions by accreditation bodies and others;
- g) the legal liability faced by validation or verification bodies.

### B.3.2 Examples of general safeguards

Examples of safeguards that exist within validation or verification bodies as part of a validation or verification body's management system include:

- a) maintaining a professional environment and culture in the validation or verification body that supports behaviour of all personnel that is consistent with validator and verifier independence;
- b) policies, procedures and practices directly related to maintaining validator or verifier impartiality;
- c) other policies, procedures and practices, such as those concerning the rotation of staff, internal auditing, and requirements for internal consultation on technical issues;
- d) personnel hiring, training, promotion, retention and reward policies, procedures and practices that emphasize the importance of impartiality, the potential risks posed by various circumstances that personnel in the validation or verification body may face, and the need for validators and verifiers to evaluate their impartiality with respect to a specific client after considering the safeguards in place to mitigate or eliminate those risks.

### B.3.3 Nature of safeguards

Another way of describing safeguards is by their nature. Examples include:

- a) safeguards that are preventive: for example, an induction programme for newly hired staff that emphasizes the importance of impartiality;
- b) safeguards that relate to risks arising in specific circumstances: for example, prohibitions against certain employment relationships between validators' or verifiers' family members and the validation or verification body's clients;
- c) safeguards whose effects are to deter violations of other safeguards by punishing violators: for example, a zero-tolerance policy enabling accreditation bodies to immediately suspend or withdraw accreditation.

### B.3.4 Restrictive safeguards

A further way of describing safeguards is by the extent to which they restrict activities or relationships that are considered risks to impartiality. Examples include:

- a) absolute prohibition: prohibiting verification of GHG projects that have been validated by the validation or verification body [such as 5.4.2 b)];
- b) permitting the activity or relationship but restricting its extent or form: restricting personnel from participating in a validation or verification for a responsible party for whom they have participated in preparing a GHG assertion [such as 5.4.2 e)];
- c) permitting the activity or relationship but requiring other policies or procedures that eliminate or mitigate the risk: for example, permitting the validator or verifier to provide specific types of training to a client;
- d) permitting the activity or relationship but requiring the validators and verifiers to disclose information about it to the validation or verification body's management: for example, disclosure to the validation or verification body's management of the nature of all private relationships provided by the validator or verifier to the client and any fees received from such relationships.

### B.3.5 Considerations for the management of impartiality

In assessing the impartiality of its personnel, the validation or verification body might consider the following:

- a) pressures and other factors that might result in, or might reasonably be expected to result in, biased validation or verification decisions; that is, risks to validator or verifier impartiality;
- b) safeguards that may reduce or eliminate the effects of those pressures and other factors;
- c) the significance of those pressures and other factors and the effectiveness of the safeguards;
- d) the likelihood that pressures and other factors, after considering the effectiveness of safeguards, will reach a level where they compromise, or may reasonably be expected to compromise, a validator's or verifier's ability to make unbiased validation or verification decisions.

### B.4 Assessing and determining acceptability of impartiality risk

Validation or verification bodies might assess impartiality risk by considering the types and significance of risks to impartiality and the types and effectiveness of safeguards. This basic principle describes a process by which validation or verification bodies could identify and assess the level of impartiality risk that arises from various activities, relationships or other circumstances.

The level of impartiality risk can be expressed as a point on a continuum that ranges from “no impartiality risk” to “maximum impartiality risk.” Validation or verification bodies could evaluate the acceptability of the impartiality risk. If unacceptable, validation or verification bodies might decide which additional safeguard (including prohibition) or combination of safeguards could reduce impartiality risk to an acceptably low level. Table B.1 describes one way to determine the acceptability of the level of impartiality risk.

**Table B.1 — Determination of acceptable level of risk to impartiality**

<b>No impartiality risk: Compromised objectivity is highly unlikely</b>	<b>Remote impartiality risk: Compromised objectivity is unlikely</b>	<b>Some impartiality risk: Compromised objectivity is possible</b>	<b>High impartiality risk: Compromised objectivity is probable</b>	<b>Maximum impartiality risk: Compromised objectivity is virtually certain</b>
Validation or verification body has a process in place to assess risk	Validation or verification body has a process in place to assess risk	Validation or verification body has a process in place to assess risk	Validation or verification body has a process in place to assess risk	Services cannot be provided
	Demonstrate objectivity of the validation or verification	Demonstrate objectivity of the validation or verification	Demonstrate objectivity of the validation or verification	Services cannot be provided
		Demonstrate impartiality of the results of the services provided	Demonstrate impartiality of the results of the services provided	Services cannot be provided
			Demonstrate the clear separation of different legal entities in the group that provided the services	Services cannot be provided

Given certain factors in the environment in which validations and verifications take place (e.g. that the validation or verification body is paid by the client), the impartiality risk cannot always be completely eliminated and, therefore, validation or verification bodies always accept some risk that objectivity will be compromised. Nevertheless, in the presence of risks to impartiality, validation or verification bodies should consider only a very low level of impartiality risk to be acceptable.

Some risks to impartiality may affect only certain individuals or groups within a validation or verification body, and the significance of some risks may be different for different individuals or groups. To ensure that the impartiality risk is at an acceptably low level, validation or verification bodies might identify the particular individuals or groups affected differently by risks to impartiality, and the significance of those risks. Different

types of safeguards may be appropriate for different individuals and groups depending on their roles in the validation or verification.

## **B.5 Validator or verifier impartiality — Organizational and structural issues**

In addition to the aspects outlined above, impartiality needs to be further protected by placing it within an organizational structure that will guarantee that the safeguards required are implemented. The organizational structure could be such that the validation or verification body can demonstrate its impartiality.

The structure and organization of the validation or verification body chosen to demonstrate impartiality should be transparent and should support the development and application of the appropriate processes. These processes might include the following:

- a) understanding the needs and expectations of customers and other stakeholders;
- b) establishing the policy and objectives of the validation or verification body;
- c) determining the processes and responsibilities necessary to demonstrate impartiality;
- d) determining and providing the infrastructure and resources necessary to demonstrate impartiality;
- e) establishing and applying methods to determine the efficiency and effectiveness of each process;
- f) identifying potential conflict of interest at the level of both the validation or verification body and individuals, and the means of identifying and dealing with any such conflicts of interest;
- g) establishing and applying a process for continual improvement of the above processes.

## Annex C

(informative)

### Comparison of validation and verification process requirements of ISO 14065 and ISO 14064-3

**Table C.1 — Relationships between validation and verification process subclauses and requirements**

Requirement	ISO 14065	ISO 14064-3:2006
<b>Pre-engagement</b>		
Competence	Clause 6	
Impartiality	5.4	
Agreement	5.2	4.3
Appoint team leader	6.3.7	
<b>Approach</b>		
Select team	Clause 6	
Communicate with client	7.1, 7.2	
Planning		
Information review		4.4.1
Validation and verification plan		4.4.2
Sampling plan		4.4.3
Team leader approved plan	8.3.3	
Team time and activities	8.3.3	
<b>Validation or verification</b>		
Assessment of GHG assertion		4.5, 4.6, 4.7
Evaluation of evidence		4.8
<b>Validation or verification statement</b>		
Review	8.5	4.8
Issue statement		4.9
<b>Records</b>	7.5	4.10

## Annex D (informative)

### Example of management system documentation

Clause 12 of this International Standard contains management system requirements. Management system documentation might contain or refer to the following:

- a) a description of the legal status of the validation or verification body, including the names of its owners, if applicable, and, if different, the names of the persons who control it;
- b) the names, qualifications, experience and terms of reference of the senior executive and other validation or verification personnel influencing the quality of the validation or verification function;
- c) an organizational description, as described in 5.3, which shows lines of authority, responsibility and allocation of functions stemming from the senior executive and, in particular, the relationship between those responsible for the assessment and those taking decisions regarding validation or verification statements;
- d) the procedures for conducting management reviews;
- e) administrative procedures including document control;
- f) the procedures for the recruitment and training of validation or verification body personnel (including validators or verifiers) and monitoring their performance;
- g) a list of contracted personnel and details of the procedure for assessing, recording and monitoring their competence;
- h) the policy and procedures for handling nonconformities and for assuring the effectiveness of any corrective actions taken;
- i) the policy and procedures for implementing the validation and verification process, including
  - the conditions for issuing validation or verification statements,
  - the procedures for performing verifications or validations;
- j) the policy and procedure for dealing with appeals, complaints and disputes;
- k) the policy and procedures for conducting internal audits.

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