

GUIDELINES FOR FILLING UP THE ASSESSMENT CHECKLIST

e.g. (ISO 14065:2013, Clause 5.2)

Legend: C – Complies, O – Observation, T – To Check On-site, N – Nonconformity, N/A – Not Applicable

<p>5. 2 Legal and contractual matters</p> <p><i>Does the validation or verification body have 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?</i></p> <p><i>Does the validation or verification body have a legally enforceable agreement with each client for the provision of validation or verification services?</i></p> <p><i>Does the validation or verification body retain authority and responsibility for its validation or verification activities, decisions, and validation or verification statements?</i></p>	
	<p>Describe briefly the V/VB's established policies and procedures: <i>(To be filled up by the V/VB)</i></p> <p><i>VB XYZ ensures that an enforceable agreement is both signed with each client for the provision of validation or verification services.</i></p> <p><i>References:</i> <i>VB XYZ Quality Manual Clause 5.1.2</i> <i>VB XYZ QP 3 Procedure, Item 3 (if this is discussed in that specific procedure)</i> <i>Form ABC Rev. 1 Agreement (where requirements stated in 5.2 are included)</i></p>
	<p>Findings/Comments: <i>(To be filled up/by the AB)</i></p>

- 1) Fill up all items on the spaces provided for the Validation/Verification Body (applicant body).
- 2) Discuss briefly the applicable policies and/or procedures as required by each clause/sub-clause.
- 3) Indicate the specific part in your Quality Manual/Procedures/Work Instructions and/or application forms where your statements are referred from.
Note 1: Submit all relevant documents indicated in your filled-up Assessment Checklist
Note 2: Application will not be processed if the Assessment Checklist is not properly/completely filled up.
- 4) PAB to fill up any comments or findings raised based on the V/VB's response (**supported by the submitted references/evidence**), to the clause requirements.

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

Legend: C – Complies, O – Observation, T – To check on-site, N – Nonconformity, N/A – Not Applicable

Clause Requirement
<p>5 General requirements</p> <p>5.1 Legal status</p> <p><i>Does the validation or verification body have a description of its legal status, including, if applicable, the names of its owner and, if different, the names of the persons who control it?</i></p> <p><i>NOTE: A governmental validation or verification body is deemed to be a legal entity on the basis of its government status.</i></p>
<p>Describe briefly the V/VB's established policies and procedures: <i>(To be filled-up by the V/VB)</i></p>
<p>Findings/Comments: <i>(To be filled-up by the AB)</i></p>
<p>5. 2 Legal and contractual matters</p> <p><i>Does the validation or verification body have 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?</i></p> <p><i>Does the validation or verification body have a legally enforceable agreement with each client for the provision of validation or verification services?</i></p> <p><i>Does the validation or verification body retain authority and responsibility for its validation or verification activities, decisions, and validation or verification statements?</i></p>
<p>Describe briefly the V/VB's established policies and procedures: <i>(To be filled up by the V/VB)</i></p>
<p>Findings/Comments: <i>(To be filled up by the AB)</i></p>

Clause Requirement
<p>5.3 Governance and management commitment</p> <p><i>Does the validation or verification body identify top management (e.g. individual, group, board) having overall authority and responsibility for:</i></p> <ul style="list-style-type: none"> <i>a) development of operational policies,</i> <i>b) supervision of the implementation of policies and procedures,</i> <i>c) supervision of finances,</i> <i>d) the adequacy of validation or verification activities,</i> <i>e) the resolution of appeals and complaints,</i> <i>f) validation or verification of statements,</i> <i>g) delegation of authority to committees or individuals to undertake, as required, defined activities on its behalf,</i> <i>h) contractual arrangements, and</i> <i>i) providing adequate, competent resources for validation or verification activities?</i> <p><i>Does the validation or verification body 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, does the structure include the line of authority and relationship to other parts of the same legal entity?</i></p>
<p>Describe briefly the V/VB's established policies and procedures: <i>(To be filled-up by the V/VB)</i></p>
<p>Findings/Comments: <i>(To be filled-up by the AB)</i></p>
<p>5.4 Impartiality</p> <p>5.4.1 Commitment to impartiality</p> <p><i>Does the validation or verification body act impartially and avoid unacceptable conflicts of interest?</i></p> <p><i>Does the validation or verification body:</i></p> <ul style="list-style-type: none"> <i>a) have commitment by top management to act impartially in validation or verification activities,</i> <i>b) 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,</i> <i>c) have formal rules and/or contractual conditions to ensure that each team member acts in an impartial manner, and</i> <i>d) document how it manages potential conflict of interest situations and risks to impartiality from within the validation or verification body or any relationships,</i> <ul style="list-style-type: none"> <i>1) identifying and analysing potential conflict of interest situations from validation or verification activities, including potential conflicts arising from any relationships,</i> <i>2) evaluating finances and sources of income to demonstrate that commercial, financial, or other factors do not compromise impartiality, and</i> <i>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?</i> <p><i>NOTE: Annex B of this standard provides informative guidance on managing validator or verifier impartiality.</i></p>

Clause Requirement
Describe briefly the V/VB's established policies and procedures: <i>(To be filled-up by the V/VB)</i>
Findings/Comments: <i>(To be filled-up by the AB)</i>
<p>5.4.2 Avoidance of conflict of interest <i>Does the validation or verification body:</i></p> <ul style="list-style-type: none"> a) <i>not use personnel with an actual or potential conflict of interest,</i> b) <i>not validate and verify GHG assertions where its GHG consultancy services provided support to the responsible party's GHG assertion,</i> c) <i>not validate or verify a GHG assertion where a relationship with those who provided support to the responsible party's GHG assertion,</i> d) <i>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),</i> e) <i>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,</i> f) <i>not outsource the review and issuance of the validation or verification statement (see 8.5)</i> g) <i>not offer products or services that pose an unacceptable risk to impartiality, and</i> h) <i>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)?</i> <p><i>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.</i></p> <p><i>NOTE 2: Arranging 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).</i></p>
Describe briefly the V/VB's established policies and procedures: <i>(To be filled-up by the V/VB)</i>
Findings/Comments: <i>(To be filled-up by the AB)</i>
<p>5.4.3 Mechanism for oversight of impartiality <i>Does the validation or verification body ensure through a mechanism independent of operations of the validation or verification body that impartiality is being achieved?</i></p> <p><i>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:</i></p> <ul style="list-style-type: none"> - <i>an independent committee,</i> - <i>a GHG programme that includes an impartiality monitoring function, or</i> - <i>non-executive directors.</i>

Clause Requirement
Describe briefly the V/VB's established policies and procedures: <i>(To be filled-up by the V/VB)</i>
Findings/Comments: <i>(To be filled-up by the AB)</i>
<p>5.5 Liability and financing <i>Does the validation or verification body 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?</i></p>
Describe briefly the V/VB's established policies and procedures: <i>(To be filled-up by the V/VB)</i>
Findings/Comments: <i>(To be filled-up by the AB)</i>
<p>6 Competencies 6.1 Management and personnel <i>Does the validation or verification body establish and maintain a procedure:</i> <i>a) to determine required competencies for each sector in which it operates,</i> <i>b) to demonstrate that management and support personnel have appropriate competencies in activities associated with the validation or verification,</i> <i>c) to demonstrate that validators, verifiers, and technical experts have appropriate competencies, and</i> <i>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?</i> <i>Does the validation and verification body document fulfilment of the above procedure in identifying and demonstrating management and personnel competencies?</i></p>
Describe briefly the V/VB's established policies and procedures: <i>(To be filled-up by the V/VB)</i>
Findings/Comments: <i>(To be filled-up by the AB)</i>

Clause Requirement
<p>6.2 Competencies of personnel</p> <p><i>Does the validation or verification body:</i></p> <ul style="list-style-type: none"> a) <i>employ personnel having sufficient competence for managing the type and range of its validation or verification activities,</i> b) <i>employ, or have access to, a sufficient number of validation or verification team leaders, validators or verifiers, and technical experts to cover scope, extent, and volume of its validation or verification activities,</i> c) <i>use validators, verifiers, and technical experts only for specific validation or verification activities where they have demonstrated competence,</i> d) <i>make clear to appropriate personnel relevant duties, responsibilities, and authorities,</i> e) <i>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,</i> f) <i>ensure that the 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,</i> g) <i>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,</i> h) <i>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> i) <i>identify training needs and provide, as necessary, training on GHG validation or verification processes, requirements, methodologies, activities, and other relevant GHG programme requirements?</i>
<p>Describe briefly the V/VB's established policies and procedures: <i>(To be filled-up by the V/VB)</i></p>
<p>Findings/Comments: <i>(To be filled-up by the AB)</i></p>
<p>6.3 Deployment of personnel</p> <p>6.3.1 General</p> <p><i>Does the validation or verification body establish competent validation or verification teams and provide appropriate management and support services?</i></p> <p><i>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.</i></p> <p><i>Further competence requirements for greenhouse gas validation teams and verification teams are contained in ISO 14066.</i></p>
<p>Describe briefly the V/VB's established policies and procedures: <i>(To be filled-up by the V/VB)</i></p>
<p>Findings/Comments: <i>(To be filled-up by the AB)</i></p>

Clause Requirement
<p>6.3.2 Validation or verification team knowledge <i>Does the validation or verification team have detailed knowledge of the applicable GHG programme, including its:</i></p> <ul style="list-style-type: none"> <i>a) eligibility requirements,</i> <i>b) implementation in different jurisdictions as applicable, and</i> <i>c) validation or verification requirements and guidelines?</i> <p><i>Is the validation or verification team able to communicate effectively in appropriate languages on matters relevant to the validation or verification?</i></p>
<p>Describe briefly the V/VB's established policies and procedures: <i>(To be filled-up by the V/VB)</i></p>
<p>Findings/Comments: <i>(To be filled-up by the AB)</i></p>
<p>6.3.3 Validation or verification team technical expertise <i>Does the validation or verification team have sufficient technical expertise to assess the GHG project's or organization's:</i></p> <ul style="list-style-type: none"> <i>a) specific GHG activity and technology,</i> <i>b) identification and selection of GHG sources, sinks, or reservoirs,</i> <i>c) quantification, monitoring, and reporting, including relevant technical and sector issues, and</i> <i>d) situations that may affect the materiality of the GHG assertion, including typical and atypical operating conditions?</i> <p><i>Does the validation or verification 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?</i></p>
<p>Describe briefly the V/VB's established policies and procedures: <i>(To be filled-up by the V/VB)</i></p>
<p>Findings/Comments: <i>(To be filled-up by the AB)</i></p>
<p>6.3.4 Validation or verification team data and information auditing expertise <i>Does the validation or verification team have data and information auditing expertise to assess GHG assertion of the GHG project or organization, including the ability:</i></p> <ul style="list-style-type: none"> <i>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,</i> <i>b) to design a sampling plan based on an appropriate, agreed level of assurance,</i> <i>c) to analyse risks associated with the use of data systems,</i> <i>d) to identify failures in data and data systems, and</i> <i>e) to assess the impact of the various streams of data on the materiality of the GHG assertion?</i>

Clause Requirement
Describe briefly the V/VB's established policies and procedures: (To be filled-up by the V/VB)
Findings/Comments: (To be filled-up by the AB)
<p>6.3.5 Specific GHG project validation team competencies <i>In addition to the requirements given in 6.3.2, 6.3.3 and 6.3.4, does the validation team have the expertise to assess processes, procedures, and methodologies used:</i></p> <ul style="list-style-type: none"> a) <i>to select, justify, and quantify the baseline scenario, including underlying assumptions,</i> b) <i>to determine the conservativeness of the baseline scenario,</i> c) <i>to define the baseline scenario and GHG project boundaries,</i> d) <i>to demonstrate equivalence between the type and level of activities, goods, or services of the baseline scenario, and the GHG project,</i> e) <i>to demonstrate that GHG project activities are additional baseline scenario activities, and</i> f) <i>to demonstrate conformity, if appropriate, with GHG programme requirements such as leakage and permanence?</i> <p><i>NOTE: ISO 14064-2 includes requirements and guidance on the principle of conservativeness and the concept of equivalence.</i> <i>In addition to the requirements given in 6.3.2, 6.3.3, and 6.3.4, does the validation team have the knowledge of relevant sector trends that may impact selection of the baseline scenario?</i></p>
Describe briefly the V/VB's established policies and procedures: (To be filled-up by the V/VB)
Findings/Comments: (To be filled-up by the AB)
<p>6.3.6 Specific GHG project verification team competencies <i>In addition to the requirements given in 6.3.2, 6.3.3, and 6.3.4, does the project verification team have the expertise appropriate to assess processes, procedures, or methodologies used:</i></p> <ul style="list-style-type: none"> a) <i>to evaluate consistency between the validated GHG project plan and the GHG project implementation, and</i> b) <i>to confirm the on-going appropriateness of the validated GHG project plan, including its baseline and underlying assumptions?</i>
Describe briefly the V/VB's established policies and procedures: (To be filled-up by the V/VB)
Findings/Comments: (To be filled-up by the AB)
<p>6.3.7 Specific validation or verification team leader competencies <i>Does the validation or verification team leader have:</i></p> <ul style="list-style-type: none"> a) <i>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,</i> b) <i>the demonstrated ability to perform a validation or verification, and</i> c) <i>the demonstrated ability to manage audit teams?</i>

Clause Requirement
Describe briefly the V/VB's established policies and procedures: <i>(To be filled-up by the V/VB)</i>
Findings/Comments: <i>(To be filled-up by the AB)</i>
<p>6.4 Use of contracted validators or verifiers</p> <p><i>Does the validation or verification body have procedures or policies that demonstrate that it takes full responsibility for validation or verification activities performed by contracted validators or verifiers?</i></p> <p><i>Does the validator or verification body 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?</i></p> <p><i>Does the agreement address confidentiality and independence from commercial and other interests, and 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?</i></p> <p><i>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.</i></p>
Describe briefly the V/VB's established policies and procedures: <i>(To be filled-up by the V/VB)</i>
Findings/Comments: <i>(To be filled-up by the AB)</i>
<p>6.5 Personnel records</p> <p><i>Does the validation or verification body 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?</i></p>
Describe briefly the V/VB's established policies and procedures: <i>(To be filled-up by the V/VB)</i>
Findings/Comments: <i>(To be filled-up by the AB)</i>
<p>6.6 Outsourcing</p> <p><i>In the absence of GHG programme prohibitions on outsourcing, does the validation or verification body outsource but:</i></p> <ol style="list-style-type: none"> <i>a) retain full responsibility for the validation or verification,</i> <i>b) require the outsourced body to provide independent evidence that demonstrates conformity with this International Standard and with ISO 14064-3,</i> <i>c) obtain consent from the client and responsible party to use the outsourced body, and</i> <i>d) have a properly documented agreement?</i> <p><i>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.</i></p>

Clause Requirement
Describe briefly the V/VB's established policies and procedures: <i>(To be filled-up by the V/VB)</i>
Findings/Comments: <i>(To be filled-up by the AB)</i>
<p>7 Communication and records</p> <p>7.1 Information provided to a client or responsible party</p> <p><i>Does the validation or verification body provide the following to its client or responsible party:</i></p> <ul style="list-style-type: none"> <i>a) a detailed description of the validation or verification process (see Note);</i> <i>b) changes to the validation or verification requirements and the relevant GHG programme that may affect the objectives of the client;</i> <i>c) a schedule of validation or verification activities and tasks;</i> <i>d) relevant information on validation or verification team members;</i> <i>e) information about validation or verification fees;</i> <i>f) its policy governing any statement that the client is authorized to use making reference to its validation or verification;</i> <i>g) information on procedures for handling complaints and appeals?</i> <p><i>NOTE: The description of the validation or verification process includes how the validation or verification body considers results of previous validation or verification results, where appropriate and if available.</i></p>
Describe briefly the V/VB's established policies and procedures: <i>(To be filled-up by the V/VB)</i>
Findings/Comments: <i>(To be filled-up by the AB)</i>
<p>7.2 Communication of responsibilities to a client or responsible party</p> <p><i>Does the validation or verification body inform the prospective client or responsible party of its responsibility:</i></p> <ul style="list-style-type: none"> <i>a) to comply with validation or verification requirements,</i> <i>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</i> <i>c) to make provisions, where applicable, to accommodate observers?</i>
Describe briefly the V/VB's established policies and procedures: <i>(To be filled-up by the V/VB)</i>
Findings/Comments: <i>(To be filled-up by the AB)</i>

Clause Requirement
<p>7.3 Confidentiality</p> <p><i>Does the validation or verification body have a policy and mechanism to safeguard the confidentiality of information obtained or created during the validation or verification? Does the policy meet all legal requirements necessary to be enforceable and include the personnel and activities of the validation or verification body and outsourced bodies?</i></p> <p><i>Does the validation or verification body, its personnel and outsourced bodies treat as confidential validation or verification information obtained or created during the validation or verification obtained from sources other than the client or responsible party?</i></p> <p><i>Does the validation or verification body 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?</i></p> <p><i>Does the validation or verification body 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?</i></p> <p><i>Does the validation or verification body have available and use equipment and facilities that ensure the secure handling of confidential information?</i></p>
<p>Describe briefly the V/VB's established policies and procedures: <i>(To be filled-up by the V/VB)</i></p>
<p>Findings/Comments: <i>(To be filled-up by the AB)</i></p>
<p>7.4 Publicly accessible information</p> <p><i>Does the validation or verification body maintain and, upon request, provide clear, traceable, and accurate information about its activities and the sectors in which it operates?</i></p>
<p>Describe briefly the V/VB's established policies and procedures: <i>(To be filled-up by the V/VB)</i></p>
<p>Findings/Comments: <i>(To be filled-up by the AB)</i></p>
<p>7.5 Records</p> <p><i>Does the validation or verification body maintain and manage records of its validation or verification activities including:</i></p> <ul style="list-style-type: none"> <i>a) application information and validation or verification scopes,</i> <i>b) justification for how validation or verification time is determined,</i> <i>c) confirmation of the completion of validation or verification activities, including findings and information on material or non-material discrepancies,</i> <i>d) validation or verification statements, and</i> <i>e) records of complaints and appeals, and nay subsequent correction or corrective actions?</i> <p><i>Does the validation or verification body maintain validation or verification records securely and confidentially, including during their transport, transmission, or transfer?</i></p> <p><i>Does the validation or verification body retain validation or verification records in accordance with GHG programme, contractual, legal, or other management system requirements?</i></p> <p><i>NOTE: ISO 15489-1 provides guidance on the establishment, operation, and management of a records management system.</i></p>

Clause Requirement
Describe briefly the V/VB's established policies and procedures: <i>(To be filled-up by the V/VB)</i>
Findings/Comments: <i>(To be filled-up by the AB)</i>
<p>8 Validation or verification process</p> <p>8.1 General</p> <p><i>Does the validation or verification process include the following validation or verification process phases:</i></p> <p>a) <i>pre-engagement;</i> b) <i>approach;</i> c) <i>validation or verification;</i> d) <i>validation or verification statement?</i></p> <p><i>NOTE: Annex C shows the relationship between validation and verification process clauses and requirements in this International Standard and ISO 14064-3.</i></p>
Describe briefly the V/VB's established policies and procedures: <i>(To be filled-up by the V/VB)</i>
Findings/Comments: <i>(To be filled-up by the AB)</i>
<p>8.2 Pre-engagement</p> <p>8.2.1 Impartiality</p> <p><i>Does the validation or verification body review information received from prospective clients to determine potential risks to impartiality in accordance with the requirements of 5.4?</i></p>
Describe briefly the V/VB's established policies and procedures: <i>(To be filled-up by the V/VB)</i>
Findings/Comments: <i>(To be filled-up by the AB)</i>
<p>8.2.2 Competence</p> <p><i>Does the validation or verification body 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?</i></p>
Describe briefly the V/VB's established policies and procedures: <i>(To be filled-up by the V/VB)</i>
Findings/Comments: <i>(To be filled-up by the AB)</i>

Clause Requirement
<p>8.2.3 Agreement <i>Does the validation or verification body have a legally enforceable agreement with the client in accordance with the requirements of 5.2?</i> <i>Does the validation or verification body ensure that objectives, scope, criteria, and level of assurance are agreed with the client (see ISO 14064-3:2006, 4.3)?</i></p>
<p>Describe briefly the V/VB's established policies and procedures: <i>(To be filled-up by the V/VB)</i></p>
<p>Findings/Comments: <i>(To be filled-up by the AB)</i></p>
<p>8.2.4 Appointing the team leader <i>Does the validation or verification body appoint the validation or verification team leader in accordance with the requirements of Clause 6.3.7?</i></p>
<p>Describe briefly the V/VB's established policies and procedures: <i>(To be filled-up by the V/VB)</i></p>
<p>Findings/Comments: <i>(To be filled-up by the AB)</i></p>
<p>8.3 Approach 8.3.1 Selecting the validation or verification team <i>Does the validation or verification body appoint the validation or verification team in accordance with the requirements of Clause 6?</i></p>
<p>Describe briefly the V/VB's established policies and procedures: <i>(To be filled-up by the V/VB)</i></p>
<p>Findings/Comments: <i>(To be filled-up by the AB)</i></p>
<p>8.3.2 Communicating with the client and responsible party <i>Does the validation or verification body communicate with the client or responsible party or both in accordance with the requirements of 7.1 and 7.2?</i> <i>Does the validation or verification body 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?</i> <i>Does the validation or verification body consider reconfiguring the validation or verification team in response to any objection from the client or responsible party?</i></p>
<p>Describe briefly the V/VB's established policies and procedures: <i>(To be filled-up by the V/VB)</i></p>

Clause Requirement
Findings/Comments: <i>(To be filled-up by the AB)</i>
<p>8.3.3 Planning</p> <p><i>Does the validation or verification body 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?</i></p> <p><i>Does the validation or verification body develop a validation or verification plan to conform to the requirements of ISO 14064-3:2006, 4.4.2?</i></p> <p><i>Does the validation or verification body develop a sampling plan to conform to the requirements of ISO 14064-3:2006, 4.4.3?</i></p> <p><i>Does the validation or verification body's team leader approve the validation or verification plan and sampling plan?</i></p> <p><i>Does the validation or verification body detail specific activities and times required to complete the validation or verification based on the validation or verification plan and sampling plan?</i></p> <p><i>The verification plan and the sampling plan may be developed in parallel.</i></p>
Describe briefly the V/VB's established policies and procedures: <i>(To be filled-up by the V/VB)</i>
Findings/Comments: <i>(To be filled-up by the AB)</i>
<p>8.4 Validation or verification</p> <p><i>Does the validation or verification body 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?</i></p> <p><i>Does the validation or verification body evaluate whether the validation or verification evidence collected supports the GHG assertion, in conformity with ISO 14064-3:2006, 4.8?</i></p>
Describe briefly the V/VB's established policies and procedures: <i>(To be filled-up by the V/VB)</i>
Findings/Comments: <i>(To be filled-up by the AB)</i>
<p>8.5 Review and issuance of validation or verification statement</p> <p><i>Does the validation or verification body ensure that competent personnel, different from the validation or verification team:</i></p> <p><i>a) confirm that all validation or verification activities have been completed, and</i></p> <p><i>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?</i></p> <p><i>Does the validation or verification body issue a validation or verification statement based on the conclusion of validation findings in conformity with ISO 14064-3:2006, 4.9?</i></p>

Clause Requirement
Describe briefly the V/VB's established policies and procedures: <i>(To be filled-up by the V/VB)</i>
Findings/Comments: <i>(To be filled-up by the AB)</i>
<p>8.6 Records <i>Does the validation or verification body maintain validation or verification records in conformity with 7.5 and the requirements of ISO 14064-3:2006, 4.10?</i></p>
Describe briefly the V/VB's established policies and procedures: <i>(To be filled-up by the V/VB)</i>
Findings/Comments: <i>(To be filled-up by the AB)</i>
<p>8.7 Facts discovered after the validation or verification statement <i>Does the validation or verification body consider appropriate action if facts that could materially affect the validation or verification statement are discovered by client, responsible party, or GHG programme after the issuance of the validation or verification statement, including the following:</i> <i>a) determining if the facts have been adequately disclosed in the GHG assertion;</i> <i>b) considering if the validation or verification statement requires revision;</i> <i>c) discussing the matter with the client, responsible party, or GHG programme (as appropriate)?</i> <i>If the validation or verification statement requires revision, does the validation or verification body 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?</i></p>
Describe briefly the V/VB's established policies and procedures: <i>(To be filled-up by the V/VB)</i>
Findings/Comments: <i>(To be filled-up by the AB)</i>
<p>9 Appeals <i>Does/is the validation or verification body:</i> <i>a) have a documented process to manage, evaluate, take necessary corrective action, and make decision on appeals,</i> <i>b) make publicly available a description of the appeals-handling process,</i> <i>c) responsible for all decisions at all levels of the appeals-handling process,</i> <i>d) ensure that the persons engaged in appeal-handling processes are different from those who carried out the validation or verification and prepared statements on the GHG assertion,</i> <i>e) 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</i> <i>f) ensure that the decisions on appeals do not result in any discriminatory actions against the appellant?</i></p>

Clause Requirement
Describe briefly the V/VB's established policies and procedures: <i>(To be filled-up by the V/VB)</i>
Findings/Comments: <i>(To be filled-up by the AB)</i>
<p>10 Complaints <i>Does/is the validation or verification body:</i></p> <ul style="list-style-type: none"> <i>a) have a documented process to manage, evaluate, take necessary corrective action, and make decisions on complaints,</i> <i>b) make publicly available a description of the complaints-handling process upon request,</i> <i>c) responsible for all decisions at all levels of the complaints-handling process,</i> <i>d) safeguard the confidentiality of the complainant and subject of the complaint,</i> <i>e) upon receipt of a complaint, confirm whether the complaint relates to validation or verification activities that the validation or verification body is responsible for,</i> <i>f) use persons different from those related to the complaint-handling process, and</i> <i>g) advise the complainant of receipt of the complaint, the complaint-handling process, the persons engaged in the process, and provide reports and, whenever possible, formal notice of the outcome?</i> <p><i>NOTE: ISO 10002 provides guidance for complaints handling.</i></p>
Describe briefly the V/VB's established policies and procedures: <i>(To be filled-up by the V/VB)</i>
Findings/Comments: <i>(To be filled-up by the AB)</i>
<p>11 Special validations or verifications <i>In case 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, does the validation or verification body:</i></p> <ul style="list-style-type: none"> <i>a) 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</i> <i>b) use additional care in assigning validation or verification team members if there is a lack of opportunity for the responsible party to object?</i>
Describe briefly the V/VB's established policies and procedures: <i>(To be filled-up by the V/VB)</i>
Findings/Comments: <i>(To be filled-up by the AB)</i>

Clause Requirement
<p>12 Management system <i>Does the validation or verification body 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:</i></p> <ul style="list-style-type: none"> <i>a) management system policy;</i> <i>b) control of documents;</i> <i>c) control of records;</i> <i>d) internal audits;</i> <i>e) corrective actions;</i> <i>f) preventive actions;</i> <i>g) management review?</i> <p><i>Does the documented management system include the maintenance of associated records?</i> NOTE: <i>This clause does not imply the need for certification or registration of the management system.</i></p>
<p>Describe briefly the V/VB's established policies and procedures: <i>(To be filled-up by the V/VB)</i></p>
<p>Findings/Comments: <i>(To be filled-up by the AB)</i></p>

Greenhouse gases – Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions

Legend: C – Complies, O – Observation, T – To check on-site, N – Nonconformity, N/A – Not Applicable

Clause Requirement
<p>4 Validation and verification requirements 4.1 Validators or verifiers <i>Does the validator or verifier selected to perform the Validation and verification activities</i></p> <ul style="list-style-type: none"> <i>a) demonstrate competence and due professional care consistent with their roles and responsibilities;</i> <i>b) be independent;</i> <i>c) avoid any actual or potential conflicts of interest with the responsible party and the intended users of the GHG information;</i> <i>d) demonstrate ethical conduct throughout the validation and verification;</i> <i>e) reflect truthfully and accurately validation and verification activities, conclusion and reports;</i> <i>f) meet the requirements of the standards or the GG programme to which the responsible party subscribes.</i> <p>NOTE <i>Further general guidance on appropriate knowledge, skills and competencies for validators and verifiers is provided in A.2.2. ISO 14065 gives requirements for third-party validators or verifiers.</i></p>
<p>Describe briefly the V/VB's established policies and procedures: <i>(To be filled-up by the V/VB)</i></p>

Findings/Comments: <i>(To be filled-up by the AB)</i>
<p>4.2 Validation and verification process <i>The process for completing a validation or verification of GHG information based on Clause 4 requirements is shown in Figure 2. Additional guidance on Clause 4 requirements is provided in Annex A.</i></p>
Describe briefly the V/VB's established policies and procedures: <i>(To be filled-up by the V/VB)</i>
Findings/Comments: <i>(To be filled-up by the AB)</i>
<p>4.3 Level of assurance, objectives, criteria and scope of the validation or verification 4.3.1 Level of assurance <i>Does the level of assurance of the validation or verification agreed with the client at the beginning of the validation or verification process?</i></p>
Describe briefly the V/VB's established policies and procedures: <i>(To be filled-up by the V/VB)</i>
Findings/Comments: <i>(To be filled-up by the AB)</i>
<p>4.3.2 Objectives <i>Do the validator and client agree on the validation objectives at the beginning of the validation process?</i></p> <p><i>In the validation of GHG projects, do the 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?</i></p> <p><i>Do the verifier and client agree on the verification objectives at the beginning of the verification process?</i></p>
Describe briefly the V/VB's established policies and procedures: <i>(To be filled-up by the V/VB)</i>
Findings/Comments: <i>(To be filled-up by the AB)</i>
<p>4.3.3 Criteria <i>Does the validator or verifier and client agree on the criteria of the validation or verification at the beginning of the validation or verification process? In agreeing to the criteria, do the principles of the standards or GHG programme to which the responsible party subscribes applied?</i></p> <p><i>NOTE Validation or verification criteria may include those given in ISO 14064-1 or ISO 14064-2.</i></p>

Describe briefly the V/VB's established policies and procedures: <i>(To be filled-up by the V/VB)</i>
Findings/Comments: <i>(To be filled-up by the AB)</i>
<p>4.3.4 Scope <i>Does the validator or verifier and client agree on the validation or verification scope at the beginning of the validation or verification process?</i> <i>Does the validation and verification scope, as a minimum, include the following:</i></p> <ul style="list-style-type: none"> <i>a) organizational boundaries or the GG project and its baseline scenarios;</i> <i>b) physical infrastructure, activities, technologies and processes of the organization or GHG project;</i> <i>c) GHG sources, sinks and/or reservoirs;</i> <i>d) types of GHGs;</i> <i>e) time period(s).</i>
Describe briefly the V/VB's established policies and procedures: <i>(To be filled-up by the V/VB)</i>
Findings/Comments: <i>(To be filled-up by the AB)</i>
<p>4.3.5 Materiality <i>Does the validator or verifier establish the materiality required by the intended users, considering validation or verification objectives, level of assurance, criteria and scope?</i></p>
Describe briefly the V/VB's established policies and procedures: <i>(To be filled-up by the V/VB)</i>
Findings/Comments: <i>(To be filled-up by the AB)</i>
<p>4.4 Validation or verification approach 4.4.1 General <i>Does the validator or verifier conduct a review of the organization's or project's GHG information to assess</i></p> <ul style="list-style-type: none"> <i>- the nature, scale and complexity of the validation or verification activity to be undertaken on the client's behalf,</i> <i>- confidence in the responsible party's GHG information and assertion,</i> <i>- completeness of the responsible party's GHG information and assertion, and</i> <i>- the eligibility of the responsible party to participate in the GHG programme, if applicable.</i> <p><i>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 not proceed with the validation or verification?</i></p>

Does the validator or verifier assess sources and the magnitude of potential errors, omissions and misrepresentations for further validation or verification activities? Does the categories of potential errors, omissions and misrepresentations assessed the following:

- a) the inherent risk of a material discrepancy occurring;
- b) the risk that the controls of the organization or GHG project will not prevent or detect a material discrepancy;
- c) 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.

Describe briefly the V/VB's established policies and procedures: *(To be filled-up by the V/VB)*

Findings/Comments: *(To be filled-up by the AB)*

4.4.2 Validation or verification plan

Does the validator or verifier develop a documented validation or verification plan that addresses, as a minimum, the following:

- a) level of assurance;
- b) validation or verification objectives;
- c) validation or verification criteria;
- d) validation or verification scope;
- e) materiality;
- f) validation or verification activities and schedules.

Does the validation or verification plan revised as necessary during the course of the validation or verification process? Does the validator or verifier communicate the validation or verification plan to the client and the responsible party?

Describe briefly the V/VB's established policies and procedures: *(To be filled-up by the VB)*

Findings/Comments: *(To be filled-up by the AB)*

4.4.3 Sampling plan

Does the validator or verifier develop a sampling plan to take account of the following:

- a) level of assurance agreed with the client;
- b) validation or verification scope;
- c) validation or verification criteria;
- d) amount and type of evidence (qualitative and quantitative) necessary to achieve the agreed level of assurance;
- e) methodologies for determining representative samples;
- f) risks of potential errors, omissions or misrepresentations.

Does the sampling plan be amended, when necessary, based on any new risks or material concerns that could potentially lead to errors, omissions and misrepresentations that are identified throughout the validation or verification process?

Does the validator or verifier use the sampling plan as an input to develop the validation or verification plan?

Describe briefly the V/VB's established policies and procedures: *(To be filled-up by the V/VB)*

Findings/Comments: *(To be filled-up by the AB)*

4.5 Assessment of the GHG information system and its controls

Does the validator or verifier assess the organization or project's GHG information system and its controls for sources of potential errors, omissions and misrepresentations, taking the following into consideration:

- a) selection and management of the GHG data and information;*
- b) processes for collecting, processing, consolidating and reporting GHG data and information;*
- c) systems and processes that ensure the accuracy of the GHG data and information;*
- d) design and maintenance of the GHG information system;*
- e) systems and processes that support the GHG information system;*
- f) results of previous assessments, if available and appropriate.*

Does the results of the assessment of the GHG information system and its controls be used by the validator or verifier to amend the sampling plan, if necessary?

Describe briefly the V/VB's established policies and procedures: *(To be filled-up by the V/VB)*

Findings/Comments: *(To be filled-up by the AB)*

4.6 Assessment of GHG data and information

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? Does this examination be based on the sampling plan? Does the results of this examination be used by the validator or verifier to amend the sampling plan, if necessary?

Describe briefly the V/VB's established policies and procedures: *(To be filled-up by the V/VB)*

Findings/Comments: *(To be filled-up by the AB)*

4.7 Assessment against validation or verification criteria

Does the validator or verifier confirm whether or not the organization or GHG project conforms to the validation or verification criteria?

When evaluating material discrepancy, does the validator or verifier consider principles of the standards or GHG programme to which the responsible party subscribes?

Describe briefly the V/VB's established policies and procedures: *(To be filled-up by the V/VB)*

Findings/Comments: *(To be filled-up by the AB)*

4.8 Evaluation of the GHG assertion

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 it 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 verification or validation activities provide the level of assurance agreed to at the beginning of the validation or verification process?

NOTE Some standards (such as ISO 14665) and GHG programmes require that, for third-party validation or verification, conclusions on the GHG assertion are drawn by person(s) different from those who conducted the validation or verification activities.

If the responsible party amends the GHG assertion, does the validator or verifier evaluate the modified GHG assertion to determine whether the evidence supports the modified GHG assertion?

Describe briefly the V/VB's established policies and procedures: *(To be filled-up by the V/VB)*

Findings/Comments: *(To be filled-up by the AB)*

4.9 Validation and verification statement

Does the validator or verifier issue a validation or verification statement to the responsible party upon completion of the validation or verification?

Does the validation or verification statement

- a) addressed to the intended user of the GHG assertion,*
- b) describe the level of assurance of the validation or verification statement,*
- c) describe the objectives, scope and criteria of the validation or verification,*
- d) describe whether the data and information supporting the GHG assertion were hypothetical, projected and/or historical in nature,*
- e) accompanied by the responsible party's GHG assertion, and*
- f) include the validator's or verifier's conclusion on the GHG assertion, including any qualifications or limitations.*

NOTE Some GHG programmes require certification by a verifier of the GHG performance achieved by the organization or GHG project over a specified period of time.

Describe briefly the V/VB's established policies and procedures: *(To be filled-up by the V/VB)*

Findings/Comments: *(To be filled-up by the AB)*

4.10 Validation or verification records

Does the validator or verifier maintain records, as necessary, to demonstrate conformity to the requirements of this part of ISO 14064?

Does records pertaining to the validation or verification be retained or destroyed on agreement between the participating parties and in accordance with the validation or verification plan and any applicable GHG programme and contractual requirements?

Describe briefly the V/VB's established policies and procedures: <i>(To be filled-up by the V/VB)</i>
Findings/Comments: <i>(To be filled-up by the AB)</i>
4.11 Facts discovered after the validation or verification <i>Does the validator or verifier obtain sufficient evidence and identify relevant information up to the date of the validation or verification statement?</i> <i>If facts that could materially affect the validation or verification statement are discovered after this date, does the validator or verifier consider appropriate action?</i>
Describe briefly the V/VB's established policies and procedures: <i>(To be filled-up by the V/VB)</i>
Findings/Comments: <i>(To be filled-up by the AB)</i>