# Checklist to ISO/IEC 17029:2019, ISO 14065:2020, ISO 14066:2011and ICAO SARPs Volume IV Annex 16

Note 1 : This checklist is to be used for the accreditation assessment of greenhouse gas validation/verification bodies providing validation/verification against the requirements of ISO/IEC 14065 (e.g. GHG, CORSIA etc.)

Note 2 : The column "Manual/Procedure Reference" is to be filled by the Validation/Verification Body (VB), whereas the “Findings/Remarks" column is to be filled by the assessor.

Validation/Verification Body :

Accreditation Programme : CORSIA

Type of Assessment : \*Application (for Documentation Review) / Re-assessment / others (please state): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\*delete if not applicable

I hereby declare that the following parts are applicable (Please (√) where necessary):

|  |  |
| --- | --- |
| √ | Part 1: Checklist to requirements of ISO/IEC 17029:2019, *ISO 14065:2020,* IAF MD 6:2023 and ICAO SARPs ICAO SARPs Volume IV Annex 16 |
| √ | Part 2:Checklist to requirements of ISO 14066:2011 and ICAO SARPs ICAO SARPs Volume IV Annex 16 |

Prepared by (Validation/Verification Body)

Name :

Date :

#### PART 1: CHECKLIST TO REQUIREMENTS OF ISO/IEC 17029:2019, ISO 14065:2020, ICAO SARPs Volume IV Annex 16 and IAF MD 6:2014

**Key (Y – Addressed, N – Not Addressed, O – To be verified during compliance/ witnessing, N/A – Not applicable)**

| **Clause** | **Requirement** | **Manual / Procedures reference**  **(To be filled by VB during application)** | **Findings (Note: fill in Key)** | **Remarks**  **(To be filled by Assessor during Documentation Review)** |
| --- | --- | --- | --- | --- |
| **5** | **General requirements** |  |  |  |
| **5.1** | **Legal entity** |  |  |  |
|  | The validation or verification body shall be a legal entity, or a defined part of a legal entity, that can be held legally responsible for all its validation/verification activities. |  |  |  |
|  | *The body shall have a documented description of its legal status including, if applicable, the names of its owners and, if different, the names of the persons who control it.* |  |  |  |
| **5.2** | **Responsibility for validation/verification statements** |  |  |  |
|  | The validation/verification body shall be responsible for, and shall retain authority for, its validation/verification statements. |  |  |  |
|  | *The body shall be responsible for the activities that it performs in AUP engagements and for the reports of factual findings that it issues as a result of the application of the procedures.* |  |  |  |
| **5.3** | **Management of impartiality** |  |  |  |
| 5.3.1 | Validation/verification activities shall be undertaken impartially. |  |  |  |
| 5.3.2 | The validation/verification body shall monitor its activities and its relationships to identify threats to its impartiality. |  |  |  |
|  | This monitoring shall include the relationships of its personnel. |  |  |  |
|  | *The body shall ensure, through a mechanism independent of its operations, that impartiality is being achieved.* |  |  |  |
| 5.3.4 | If a threat to impartiality is identified, its effect shall be eliminated or minimized so that the impartiality is not compromised. |  |  |  |
| 5.3.5 | The validation/verification body shall have top management commitment to impartiality |  |  |  |
| 5.3.6 | The validation/verification body shall have a publicly available commitment that it understands the importance of impartiality in carrying out its validation/verification activities and manages conflicts of interest and ensures objectivity. |  |  |  |
| 5.3.7 | Review (9.6) and decision (9.7) shall be made by personnel different from those who carried out the validation/verification execution (9.5). |  |  |  |
| 5.3.8 | When providing both validation and verification to the same client, the validation/verification body shall consider the potential threat to impartiality (e.g. self-review and familiarity) and shall manage this risk accordingly. |  |  |  |
| 5.3.9 | The validation/verification body shall not offer or provide both consultancy and validation/verification for the same claim from the same client. |  |  |  |
| 5.3.10 | Where the relationship between a body that provides consultancy and the validation/verification body poses an unacceptable threat to the impartiality of the validation/verification body, the validation/verification body shall not provide validation/verification activities to clients who have received consultancy relating to the same claim. This includes potential clients with which the validation/verification is pre-engaged. |  |  |  |
| 5.3.11 | The validation/verification body’s activities shall not be marketed or offered as linked with the activities of any organization that provides consultancy. |  |  |  |
| 5.3.12 | The validation/verification body shall take action when it is made aware of (e.g. via a complaint) inappropriate links with or announcements by any consultancy organization stating or implying that validation/verification would be simpler, easier, faster or less expensive if the validation/verification body were used. A validation/verification body shall not state or imply that validation/verification would be simpler, easier, faster or less expensive if a specified consultancy organization were used. |  |  |  |
| 5.3.13 | The validation/verification body shall take action to respond to any threats to its impartiality arising from the actions of other persons, bodies or organizations. This includes the actions of those bodies to which validation/verification activities have been outsourced. |  |  |  |
| ICAO SARPs Annex 16 Volume IV, Appendix 6, 2.2 | Management of impartiality |  |  |  |
| 2.2.1 | If the team leader undertakes six annual verifications for one aeroplane operator, then the team leader shall take a three consecutive year break from providing verification services to that same aeroplane operator. The six year maximum period includes any greenhouse gas verifications performed for the aeroplane operator prior to it requiring verification services under this Volume. |  |  |  |
| 2.2.2 | The verification body, and any part of the same legal entity, shall not be an aeroplane operator, the owner of an aeroplane operator or owned by an aeroplane operator. |  |  |  |
| 2.2.3 | The verification body, and any part of the same legal entity, shall not be a body that trades emissions units, the owner of a body that trades emissions units or owned by a body that trades emissions units. |  |  |  |
| 2.2.4 | The relationship between the verification body and the aeroplane operator shall not be based on common ownership, common governance, common management or personnel, shared resources, common finances and common contracts or marketing. |  |  |  |
| 2.2.5 | The verification body shall not take over any delegated activities from the aeroplane operator with regard to the preparation of the Emissions Monitoring Plan, the Emissions Report (including monitoring of fuel use and calculation of CO2 emissions) and the Emissions Unit Cancellation Report. |  |  |  |
| 2.2.6 | To enable an assessment of impartiality and independence by the national accreditation body, the verification body shall document how it relates to other parts of the same legal entity. |  |  |  |
| **5.4** | **Liability** |  |  |  |
|  | The validation/verification body shall be able to demonstrate that it has evaluated the risks arising from its validation/verification activities and that it has adequate arrangements (e.g. insurance or reserves) to cover liabilities arising from its activities in each validation/verification programme and the geographic areas it operates. |  |  |  |
| **6** | **Structural requirements** |  |  |  |
| **6.1** | **Organizational structure and top management** |  |  |  |
| 6.1.1 | The validation/verification body shall be organized and managed so as to enable it to maintain the capability to perform its validation/verification activities. |  |  |  |
| 6.1.2 | Validation/verification activities shall be structured and managed so as to safeguard impartiality. |  |  |  |
| 6.1.3 | The validation/verification body shall document its organizational structure, duties, responsibilities and authorities of management and other personnel involved in the validation/ verification activities and any committees. If the validation/verification body is a defined part of a legal entity, the structure shall include the line of authority and the relationship to other parts within the same legal entity. |  |  |  |
| 6.1.4 | The validation/verification body shall identify the top management (board, group of persons, or person) having overall authority and responsibility for each of the following:   1. development of policies and establishment of processes relating to its operations; 2. supervision of the implementation of the policies and processes; 3. ensuring impartiality; 4. supervision of its finances; 5. development of validation/verification activities and requirements; 6. performance of validation/verification activities; 7. decisions and issue of validation/verification statements; 8. delegation of authority to committees or individuals, as required, to undertake defined activities on its behalf; 9. contractual arrangements; 10. personnel competence requirements; 11. responsiveness to complaints and appeals; 12. management system of the validation/verification body; 13. provision of adequate resources for validation/verification activities. |  |  |  |
| **6.2** | **Operational control** |  |  |  |
| 6.2.1 | The validation/verification body shall have a process for the effective control of validation/ verification activities delivered by entities under its operational control, branch offices, partnerships, agents, franchisees, etc., irrespective of their legal status, relationship or geographical location. |  |  |  |
| 6.2.2 | The validation/verification body shall determine and establish the appropriate level and method of control of activities undertaken. This includes its processes, sectors of validation/verification activities, competence of personnel, lines of management control, reporting and remote access to operations, and records. |  |  |  |
| 6.2.3 | The validation/verification body shall consider the risk that these activities pose to the competence, consistency and impartiality of the validation/verification body. |  |  |  |
| **7** | **Resource requirements** |  |  |  |
| **7.1** | **General** |  |  |  |
|  | The validation/verification body shall have access to personnel, facilities, equipment, systems and support services that are necessary to perform its validation/verification activities. |  |  |  |
| **7.2** | **Personnel** |  |  |  |
| 7.2.1 | The validation/verification body shall have access to a sufficient number of competent persons to perform its validation/verification activities. |  |  |  |
| 7.2.2 | The validation/verification body shall require all personnel involved in validation/verification activities to enter into a legally enforceable agreement by which the personnel commit themselves to the following:   1. to comply with the processes and instructions of the validation/verification body, including those relating to impartiality and confidentiality; 2. to declare any prior and/or present association on their own part, or on the part of another person or organization with which they have a relationship (e.g. a family member or their employer), with a client of the validation/verification body; 3. c) to reveal any situation known to them that can present them or the validation/verification body with a perceived or actual conflict of interest. |  |  |  |
| 7.2.3 | The validation/verification body shall use this information as input into identifying threats to impartiality raised by the activities of such personnel, or by the persons or organizations related to them (see 5.3.3). |  |  |  |
| 7.2.4 | All personnel of the validation/verification body, either internal or external, that could influence the validation/verification activities, shall act impartially. |  |  |  |
|  | *For ISO/IEC 17029:2019, 7.2.4, note that verifiers and validators demonstrate compliance with ethical requirements by adhering to the principles included in Clause 4.* |  |  |  |
| 7.2.5 | Within a period specified by the validation/verification body, personnel who have provided consultancy on the claim to be the object of validation/verification shall not perform validation/verification activities in relation to their previous involvement. |  |  |  |
| The period shall be long enough to ensure that the threats to impartiality are minimized or eliminated. |  |  |  |
|  | *For ISO/IEC 17029:2019, 7.2.5, the period shall not be less than two years.* |  |  |  |
| 7.2.6 | Personnel, including any committee members, contractors, personnel of external bodies, or individuals acting on the validation/verification body's behalf, shall keep confidential all information obtained or created during the performance of the body's validation/verification activities. |  |  |  |
| 7.2.7 | The validation/verification body shall communicate to personnel their duties, responsibilities and authorities. |  |  |  |
| ICAO SARPS Volume 16 Annex IV, Appendix 6, 2.3 | Personnel |  |  |  |
| 2.3.1 | Personnel who have provided consultancy in relation to any greenhouse gas statement of the aeroplane operator shall not perform verification activities, under this Volume, for that aeroplane operator for a period of three consecutive years from the date the consultancy was provided. |  |  |  |
| 2.3.2 | The verification body shall:   1. identify and select competent team personnel for each engagement; 2. ensure appropriate verification team composition for the engagement; and 3. ensure the verification team, at a minimum, includes a team leader who is responsible for the engagement planning and management of the team |  |  |  |
| **7.3** | **Management process for the competence of personnel** |  |  |  |
| 7.3.1 | The validation/verification body shall have a process for managing competence of its personnel involved in the validation/verification activities. |  |  |  |
| *7.3.2* | *In addition to having the process required by ISO/IEC 17029:2019, 7.3.1, the body shall establish, implement and maintain a process for:*   1. *defining required competencies for each programme and sector in which it operates;* 2. *ensuring that verifiers, validators, technical experts and reviewers have appropriate competencies;* 3. *ensuring that there is access to relevant internal or external expertise for advice on specific matters relating to the environmental information programme, validation/verification activities, sectors or areas within the scope of their work.* |  |  |  |
| *The additional requirements and competencies for personnel given in Annexes D, E and F shall be followed as applicable.* |  |  |  |
| ICAO SARPS Annex 16 Volume IV, Appendix 6, 2.4 | Management process for the competence of personnel |  |  |  |
| 2.4.1 | 1. The verification body shall establish, implement and document a method for evaluating the competence of the verification team personnel against the competence requirements outlined in ISO 14065:2020, ISO 14066:2011 and paragraphs 2.3.2, 2.5.2 and 2.6 of this Appendix. |  |  |  |
| 2.4.2 | The verification body shall maintain records to demonstrate the competency of the verification team and personnel in accordance with paragraph 2.3.2 of this Appendix. |  |  |  |
| 7.3.3 | The validation/verification body shall have documented information demonstrating competence of its personnel involved in the validation/verification activities. This includes relevant education, training, experience, performance monitoring, affiliations, and professional status. |  |  |  |
| *7.3.3* | *Regarding ISO/IEC 17029:2019, 7.3.3, note that performance monitoring shall be periodic. Monitoring techniques may include annual performance reviews, review of the reports, on the job monitoring and interviews.* |  |  |  |
| *The monitoring techniques used shall be in proportion with the impact of the performance on the outcome of the validation/verification.* |  |  |  |
| *7.3.4* | *The body shall establish competent validation/verification teams and shall provide appropriate management and support services. If one individual fulfils all the requirements for a validation/verification team, then that person may be considered as a validation/verification team.* |  |  |  |
| *7.3.5* | *The validation/verification team shall have the ability to apply detailed knowledge of the applicable programme, including its:*   1. *eligibility requirements;* 2. *implementation in different jurisdictions, as applicable;* 3. *validation or verification requirements and guidelines.* |  |  |  |
| ICAO SARPS Annex 16 Volume IV, Appendix 6, 2.5 | Management process for the competence of personnel |  |  |  |
| 2.5.1 | The verification body shall:   1. ensure continued competence of all personnel conducting verification activities, including continual professional development and training for verifiers to maintain and/or develop competencies; and 2. conduct regular evaluations of the competence assessment process to ensure that it continues to be relevant for this Volume. |  |  |  |
| 2.5.2 | The verification team as a whole, and the independent reviewer, shall demonstrate knowledge of:   1. the requirements as outlined in this Volume, the Environmental Technical Manual (Doc 9501), Volume IV – Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA), and any public ICAO explanatory material; 2. the verification requirements as outlined in this Volume, and Environmental Technical Manual (Doc 9501), Volume IV – Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA), including materiality threshold, verification criteria, verification scope and objectives and the Verification Report preparation and submission requirements; 3. the eligibility criteria for technical exceptions, scope of applicability, State pair phase-in rules, and State pair coverage as outlined in this Volume; 4. the monitoring requirements as outlined in this Volume; and 5. the national requirements in addition to the provisions set out in this Volume. |  |  |  |
| 2.5.3 | When conducting the verification of an Emissions Unit Cancellation Report, only 2.5.2 (a), (b) and (e) shall be applicable. |  |  |  |
| *7.3.6* | *The validation/verification team shall have sufficient technical expertise to evaluate:*   1. *relevant activities and technologies;* 2. *quantification, monitoring and reporting, including relevant technical and sector issues.* |  |  |  |
| ICAO SARPS Annex 16 Volume IV, Appendix 6, 2.6 | Management process for the competence of personnel |  |  |  |
| 2.6.1 | The verification team as a whole, and the independent reviewer, shall demonstrate knowledge in the following technical competencies:   1. general technical processes in the field of civil aviation; 2. aviation fuels and their characteristics, including CORSIA eligible fuel; 3. fuel related processes including flight planning and fuel calculation; 4. relevant aviation sector trends or situations that may impact the CO2 emissions estimate; 5. CO2 emissions quantification methodologies as outlined in this Volume, including assessment of Emissions Monitoring Plans; 6. fuel use monitoring and measurement devices, and related procedures for monitoring of fuel use related to greenhouse gas emissions, including procedures and practices for operation, maintenance and calibration of such measurement devices; 7. greenhouse gas information and data management systems and controls, including quality management systems and quality assurance / quality control techniques; 8. aviation related IT systems such as flight planning software or operational management systems; 9. knowledge of approved CORSIA Sustainability Certification Schemes relevant for CORSIA eligible fuels under this Volume, including certification scopes; and 10. basic knowledge of greenhouse gas markets and emissions units programme registries. |  |  |  |
| 2.6.2 | Evidence of the above competencies shall include proof of relevant professional experience, complemented by appropriate training and education credentials. |  |  |  |
| 2.6.3 | When conducting the verification of an Emissions Report, 2.6.1 (a) to (i) shall be applicable. |  |  |  |
| 2.6.4 | When conducting the verification of an Emissions Report, 2.6.1 (a) to (i) shall be applicable. |  |  |  |
| *7.3.7* | *The validation/verification team shall have data and information auditing expertise to evaluate the environmental information statement, including the ability:*   1. *to evaluate the information system to determine whether the responsible party ahs effectively identified, collected, analysed and reported on relevant environmental information, and has systematically taken corrective actions to address any misstatements and nonconformities;* 2. *to design an evidence-gathering plan;* 3. *to analyse risks associated with the use of data and data systems;* 4. *to identify failures in data and data systems;* 5. *to evaluate the impact of the various streams of data on the materiality of the environmental information statement.* |  |  |  |
| ICAO SARPS Annex 16 Volume IV, Appendix 6, 2.7 | Management process for the competence of personnel |  |  |  |
| 2.7.1 | The verification team as a whole shall demonstrate detailed knowledge of ISO 14064-3:2019, including demonstrated ability to develop a risk-based verification approach, perform verification procedures including assessing data and information systems and controls, collect sufficient and appropriate evidence and draw conclusions based on that evidence. |  |  |  |
| 2.7.2 | Evidence of data and information auditing expertise and competencies shall include previous professional experience in auditing and assurance activities, complemented by appropriate training and education credentials. |  |  |  |
| *7.3.8* | *The validation/verification team shall be able to communicate effectively in appropriate languages on matters relevant to the validation or verification.* |  |  |  |
| *7.3.9* | *The validation/verification team leader shall have:*   1. *sufficient knowledge and expertise of the competencies detailed in 7.3.1 to 7.3.5 to manage the validation/verification team in order to meet the validation or verification objectives;* 2. *the demonstrated ability to perform a validation or verification;* 3. *the demonstrated ability to manage audit teams.* |  |  |  |
| **7.4** | **Outsourcing** |  |  |  |
|  | In the absence of applicable programme prohibitions on outsourcing, the validation/verification body may outsource validation /verification activities and shall:   1. retain full responsibility for the validation/verification; 2. not outsource the engagement activities (9.3), the decision on the confirmation of the claim and the issue of the statement (9.7); 3. have a legally enforceable agreement, including confidentiality and management of impartiality requirements, with each body that provides outsourced activities; 4. have ensured that the body that provides outsourced activities conforms with the applicable requirements of this document, including competence, impartiality and confidentiality and to any applicable programme requirements; 5. obtain consent from the client to use the organization that provides the outsourced activities. |  |  |  |
|  | *For ISO/IEC 17029:2019, 7.4 b) note that “engagement activities” refers to the process by which an agreement between the client and the body is concluded.* |  |  |  |
| **8** | **Validation/verification programme** |  |  |  |
|  | The validation/verification body shall apply one or more validation/verification programme(s) that are consistent with, and do not exclude the requirements of this document. |  |  |  |
| MD 8.1. | The V/VB shall establish a development process for each new environmental information validation or verification programme in which it wishes to operate. This development process shall provide outputs related to the following:   * Identification of intended users, and their expectations and requirements as applicable to the outcome of validation or verification activities. * Review and understanding of the applicable scope of validation/verification including applicable criteria. * Review and understanding of the applicable criteria for validation or verification. * Consideration of V/VB strategic and business risks. * Identification of the competence requirements for validation/verification team, validators or verifiers, independent reviewers and support personnel, as relevant to the criteria of each validation or verification. * Confirmation that the proposed validation or verification arrangements are capable of meeting the requirements of the applicable programme. * Necessary tools for gathering evidence during the validation/verification. Note: Elements of validation and verification programmes can be found in ISO/IEC 17029 Annex A. |  |  |  |
| **9** | **Process requirements** |  |  |  |
| **9.1** | **General** |  |  |  |
|  | The validation/verification body shall complete the following process steps as validation/verification activities:   * pre-engagement (9.2); * engagement (9.3); * planning (9.4); * validation/verification execution (9.5); * review (9.6); * decision and issue of the validation/verification statement (9.7); * facts discovered after the issue of the validation/verification statement (9.8); * handling of appeals (9.9); * handling of complaints * records |  |  |  |
| **9.2** | **Pre-engagement** |  |  |  |
| 9.2.1 | The validation/verification body shall require the client to submit information sufficient to carry  out a pre-engagement review, including at least the following:   1. client name and the proposed claim to be validated/verified; 2. locations where the client’s activities are undertaken; 3. the validation/verification programme and associated specified requirements for the validation/ verification; 4. the objectives and scope of the validation/verification; 5. reports, data and any other relevant information; 6. where known at this stage and where applicable, the materiality and the level of assurance 7. any other information as required by the validation/verification programme. |  |  |  |
| 9.2.2 | The validation/verification body shall conduct a pre-engagement review of the information received from the client to ensure that:   1. an applicable programme exists or a programme is to be established; 2. the claim is understood (e.g. context, content and complexity); 3. the objectives and scope of the validation/verification have been agreed with the client; 4. the specified requirements against which the claim will be validated/verified have been identified and are suitable; 5. where applicable, the materiality and level of assurance have been agreed; 6. the process for validation/verification activities can be achieved (e.g. evidence gathering activities, evaluation of gathered evidences); 7. the validation/verification duration can be estimated; 8. the validation/verification body has identified and has access to the resources and competences that are required to undertake the validation/verification; 9. the time frame for the planned validation/verification can be proposed. |  |  |  |
|  | *In addition to the requirements given in ISO/IEC 17029:2019, 9.2.2, the validation/verification team shall ensure that the engagement type(s) has(ve) been identified.*  *Engagement type(s) may include verification, validation, AUP or a combination thereof.* |  |  |  |
| ICAO SARPS Annex 16 Volume IV, Appendix 6, 2.8 | Pre-engagement |  |  |  |
| 2.8.1 | In the pre-engagement process step, the verification body shall require the aeroplane operator to provide the following information relevant for the period of the contractual engagement between the verification body and the aeroplane operator:   1. number and type of aeroplane; 2. number of international flights; 3. applicable Fuel Use Monitoring Method(s) as described in Appendix 2; 4. information on the complexity of the implemented data flow, procedures and control activities; 5. compliance period for which emissions units have been or will be cancelled; 6. total quantity of emissions units that have been or will be cancelled for the indicated compliance period; and 7. information on CORSIA Eligible Emission Unit Programme(s) used to source the emissions units, including name of the programme(s), programme-designated registries, eligible unit dates and activity and/or unit types. |  |  |  |
| 2.8.2 | When conducting the verification of an Emissions Report, 2.8.1 (a) to (d) shall be applicable. When conducting the verification of an Emissions Unit Cancellation Report, 2.8.1 (e) to (g) shall be applicable. |  |  |  |
| 9.2.3 | Following the pre-engagement review of the submitted information by the client the validation/verification body shall either accept or decline to perform validation/verification. |  |  |  |
| MD 9.2.1. | The V/VB shall confirm the type of engagement with the client or responsible party. Types may be verification, validation, agreed-upon procedures, or mixed engagement. |  |  |  |
| MD 9.2.2. (ISO/IEC 17029) | AUP are applied when the intended user(s) require the results of verification evidence- gathering activities but do not require the opinion of the verifier. The V/VB shall only use AUP within accredited validation and verification under the following conditions:   * The requirements of ISO/IEC 17029 are applied. * The agreed upon procedures have been determined in advance and are agreed * with the client or responsible party. * An independent review and approval of the issuance of the report of factual findings shall take place in line with the requirements of ISO/IEC 17029 (ref. cl. 9.6 and 9.7). * The V/VB’s report of factual findings shall clearly describe restrictions on the use and distribution of the report of factual findings. The report of factual findings may be to the organisation and intended users only. * The report of factual findings clearly describes the procedures performed and the factual findings resulting from those procedures.   Additionally, a programme may specify the use of AUP rather than an assurance engagement.  Note: ISO 14064-3 requires “sufficiency of evidence” to support a GHG statement, and states that, in the absence of sufficient information, the verification/validation shall not proceed (5.4.2). Sufficient information to support an environmental information statement may not exist when statements include information provided by third parties, such as suppliers. In such cases, a V/VB and its client may agree on a mixed engagement type (5.1.2) which can include the use of AUP for statements about which the verifier lacks the ability to determine the existence of data trails (6.1.3.2) or to understand the data management systems and controls that generated the information (6.1.3.3).  The time allocation for the engagement shall be justified based on the review of the provided information and recorded by the V/VB.  Note: The use of AUP is optional for an AB. |  |  |  |
| **9.3** | **Engagement** |  |  |  |
| 9.3.1 | The validation/verification body shall have an agreement with each client for the provision of validation/verification activities in accordance with the relevant requirements of this document and the requirements specified in the applicable validation/verification programme:   1. for second- and third-party validation/verification activities, a legally enforceable agreement (e.g. a contract); 2. for first party validation/verification activities, an internal agreement such as service level agreement, internal contract, statement of work, or other enforceable internal agreement. |  |  |  |
| 9.3.2 | The validation/verification body shall ensure its agreement requires that the client complies at least with the following:   1. validation/verification requirements; 2. making all necessary arrangements for the conduct of the validation/verification, including provisions for examining documentation and access to all relevant processes, areas, records, and personnel; 3. where applicable, making provisions to accommodate observers; 4. complying with the rules of the validation/verification body for reference to validation/verification or use of marks (10.3). |  |  |  |
|  | *In addition to the requirements given in ISO/IEC 17029:2019, 9.3.2, the client shall communicate any facts to the body that can affect the validity of an issued opinion.* |  |  |  |
| 9.3.3 | The agreement shall confirm that the client engages the validation/verification body to undertake  validation/verification activities, including the specification of:   1. the items listed in 9.2.2; 2. the specific requirements for the validation/verification activity, including any additional relevant requirements set by a programme or standard. |  |  |  |
| 9.3.4 | The validation/verification body shall take responsibility for any inputs that it accepts to take into account as part of its validation/verification activities, including those that have been generated by the client or other external parties. |  |  |  |
| MD 9.3.1. (ISO/IEC 17029) | The V/VB shall ensure its agreement requires the client to cooperate in the case where facts or information discovered materially affects the validation or verification opinion. |  |  |  |
| The legally enforceable agreement shall include a policy governing marketing and other references to the V/VB that the V/VB authorizes its clients to use with respect to any environmental information statement. Where there is a license to use a validation or verification mark, or specific text, there shall be no ambiguity in the proposed use of the environmental information statement that has been validated or verified. The policy shall ensure conformance to Annex B, Reference to validated/verified statements and use of marks. |  |  |  |
| ICAO SARPS Annex 16 Volume IV, Appendix 6, 2.9 | Engagement |  |  |  |
|  | The contract between verification body and aeroplane operator shall specify the conditions for verification by stating:   1. scope of verification, verification objectives, level of assurance, materiality threshold and relevant verification standards (ISO/IEC 17029, ISO 14065, ISO 14064-3, this Volume and the Environmental Technical Manual (Doc 9501), Volume IV — Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA)); 2. flexibility to change time allocation if this proves necessary because of findings during the verification; 3. requirement of the aeroplane operator to accept the audit as a potential witness audit by national accreditation body’s assessors, potentially accompanied by peer review assessors or other observers; 4. requirement of the aeroplane operator to authorize the release of the Emissions Report, the Emissions Unit Cancellation Report, where applicable, and the Verification Report by the verification body to the State; 5. requirement of the verification body to communicate any suspected intentional misstatement or non-compliance by the aeroplane operator to the State as soon as practicable (ISO 14064-3:2019 section 5.4.3); and 6. liability coverage |  |  |  |
| **9.4** | **Planning** |  |  |  |
| 9.4.1 | The validation/verification body shall undertake the following planning activities taking into account the requirements specified in the applicable validation/verification programme before undertaking the validation/verification activities:   1. assign competent resources to undertake the activities; 2. determine the validation/verification activities based on the understanding of the claim; 3. assess the risk of a material misstatement regarding the claim; 4. confirm the timing and access arrangements with the client; 5. determine evidence-gathering activities needed to complete the validation/verification in accordance with the specified requirements and consistent with the results of b) and c); 6. prepare an evidence-gathering plan, taking into account c) and any measures that the client has in place to control sources of potential errors, omissions and misrepresentations; 7. prepare a validation/verification plan (9.4.2) considering the evidence-gathering plan as an input. |  |  |  |
| *9.4.2* | *In addition to the planning activities required in ISO/IEC 17029:2019, 9.4.1, the validation/verification team shall:*   1. *perform a strategic analysis to understand the nature and complexity related to the environmental information statement and to determine the extent of the validation/verification activities based on the engagement type;* 2. *to assess the risk of nonconformity to the criteria.* |  |  |  |
| 9.4.2 | The validation/verification body shall develop a validation/verification plan that describes activities and schedules, and that includes the following:   1. objectives and scope of validation/verification; 2. identification of the validation/verification team members and their roles and responsibilities in the team (e.g. team leader, observer); 3. time frame and duration of validation/verification activities; 4. specified requirements. |  |  |  |
| *9.4.3* | *In addition to the requirements of ISO/IEC 17029:2019, 9.4.2, the validation/verification plan shall include the level of assurance and materiality.* |  |  |  |
| *9.4.4* | *The validation/verification plan and evidence-gathering plan shall be approved by the team leader.* |  |  |  |
| *9.4.5* | *Amendments to the validation/verification plan and evidence-gathering plan shall be approved by the team leader in the following circumstances:*   1. *change in scope of timing of validation/verification activities;* 2. *change in evidence-gathering procedures;* 3. *change in locations and sources of information for evidence-gathering;* 4. *when the validation/verification process identified new risks or concerns that could lead to material misstatements or nonconformities.* |  |  |  |
| 9.4.3 | The validation/verification body shall inform the client of the names and roles of the team members with sufficient notice for any objection to the appointment of a team member to be made. |  |  |  |
| 9.4.4 | The validation/verification body shall communicate to the client the validation/verification plan. |  |  |  |
| MD 9.4.2.1. | The V/VB shall document the results of the strategic analysis. |  |  |  |
| **9.5** | **Validation/verification execution** |  |  |  |
| 9.5.1 | The validation/verification body shall perform the validation/verification execution activities in accordance with the validation/verification plan. |  |  |  |
| 9.5.2 | The validation/verification plan shall be revised as necessary during the validation/verification execution activities. |  |  |  |
| 9.5.3 | Any revisions to the validation/verification plan shall be internally documented, including the reasons, and communicated to the client. |  |  |  |
| 9.5.4 | The body shall undertake the following activities:   1. collection of sufficient objective evidence on original data/information, ensuring its traceability through the data/information management process, any further analysis and calculation; 2. identification of misstatements and consideration of their materiality; 3. assessment of conformity with specified requirements, taking into account the validation/ verification programme. |  |  |  |
| 9.5.5 | The validation/verification body shall prepare the following:   1. a conclusion on the outcome of the activities in 9.5.4; 2. a draft validation/verification statement; 3. a report, if applicable. |  |  |  |
| MD 9.5.4.1. (ISO/IEC 17029) | In the case of statements with quantitative information, the V/VB shall perform a materiality assessment (3.1) on the statement to identify potentially material inputs.  Note: For GHG, inputs include sources, sinks, and reservoirs. |  |  |  |
| MD 9.5.4.2. (ISO/IEC 17029) | The validation or verification shall be conducted with an attitude of professional scepticism, which assumes that the presented information and data may be wrong until proven differently. |  |  |  |
| **9.6** | **Review** |  |  |  |
| 9.6.1 | The validation/verification body shall undertake review activities. |  |  |  |
| 9.6.2 | The review shall be carried out by persons who have not been involved in the validation/ verification execution. |  |  |  |
| *9.6.2* | *In addition to the requirements in ISO/IEC 17029:2019, 9.6.2, the review shall be carried out by persons who have not been involved in the planning (see 9.4) and are not part of the validation/verification team.* |  |  |  |
| 9.6.3 | The review shall confirm:   1. that all validation/verification activities have been completed in accordance with the agreement and the programme; 2. sufficiency and appropriateness of evidence to support the decision; 3. whether significant findings have been identified, resolved, and documented. |  |  |  |
| *9.6.3* | *For ISO/IEC 17029:2019, 9.6.3 c) note that “significant findings” are misstatements and nonconformities identified by the validation/verification team that could affect the opinion.* |  |  |  |
| *9.6.4* | *In addition to the requirements of ISO/IEC 17029:2019, 9.6.3, the review shall confirm:*   1. *the competencies of validation/verification team members for the activities that they conducted;* 2. *whether the validation/verification planning has designed appropriately, including whether the objective, scope and materiality are addressed by:*    1. *the strategic analysis and risk assessment;*    2. *the validation/verification plan;*    3. *the evidence-gathering plan;* 3. *significant decisions made by the validation/verification team during the validation/verification;* 4. *whether the opinion is appropriately drafted;* 5. *whether the environmental information statement is fairly stated and conforms to criteria.* |  |  |  |
| 9.6.4 | The reviewer shall communicate with the validation/verification team when the need for clarification arises. The validation/verification team shall address concerns raised by the reviewer. |  |  |  |
| 9.6.5 | The review shall have available all records of the validation/verification activities as specified in 9.11. |  |  |  |
| *9.6.5* | *In addition to the requirements of ISO/IEC 17029, 9.6.5, the review may be started at any time during the process before the opinion is issued to allow significant issues identified by the reviewer to be resolved, provided that the independence of the reviewer is maintained, and the activities planned and undertaken by the reviewer(s), including the results, are documented.* |  |  |  |
| *9.6.6* | *The review shall be completed before the final opinion, or the report of the factual finding for the AUP, is issued.* |  |  |  |
| MD 9.6.1. | Documentation resulting from the validation or verification activity should contain sufficient traceability such that it can be demonstrated that validation/verification risk was reduced to an acceptable level. |  |  |  |
| **9.7** | **Decision and issue of the validation/verification statement** |  |  |  |
| **9.7.1** | **Decision** |  |  |  |
| 9.7.1.1 | Upon completion of the validation/verification body shall make the decision on whether or not to confirm the claim. |  |  |  |
| *9.7.1.2* | *Regarding ISO/IEC 17029, 9.7.1.1, note that the reference to the word “claim” means “environmental information statement” in this document. A claim can be confirmed when the body concludes that the claim is materially correct and conforms with specified criteria.* |  |  |  |
| *9.7.1.3* | *The validation/verification body shall decide whether to confirm an environmental information statement that it has tested using AUP in a mixed engagement.* |  |  |  |
| *The decision shall be based upon the body’s report of factual findings (see Annex C).* |  |  |  |
| 9.7.1.2 | The decision shall be made by persons who have not been involved in the validation/verification execution. |  |  |  |
| *9.7.1.4* | *Regarding ISO/IEC 17029:2019, 9.7.1.2, note that the person assigned to make the decision may be the reviewer. The decision shall be made by persons who have not been involved in the validation/verification planning (see 9.4).* |  |  |  |
| 9.7.1.3 | Based on this decision, a validation/verification statement is issued or not issued according to the programme requirements. |  |  |  |
| *9.7.1.5* | *Regarding ISO/IEC 17029:2019, 9.7.1.3, note that the reference to the word “statement” means “verification opinion” in this document.*  *In the case of AUP, the decision is issued through a report of factual findings.*  *Bodies may choose not to issue an opinion when the engagement is terminated prior to completion.* |  |  |  |
| *9.7.1.6* | *If an opinion is issued, the body shall select one type of opinion, such as:*   1. *unmodified;* 2. *modified;* 3. *adverse.* |  |  |  |
| *9.7.1.7* | *The body may disclaim the issuance of an opinion when it is unable to obtain sufficient and appropriate evidence to come to a conclusion. In this case, the body shall ensure that it has been unable to obtain sufficient appropriate evidence and can conclude that the possible effects on the environmental information statement of undetected material misstatement(s) are material and pervasive (see Table A.1 and A.2).* |  |  |  |
| *9.7.1.8* | *At the conclusion of an engagement to verify statements of historical information, the verification body shall issue an opinion, unless it has disclaimed the issuance of an opinion or the engagement type is AUP.* |  |  |  |
| *An opinion providing assurance to intended used shall be based upon the verification of sufficient and appropriate historical evidence.* |  |  |  |
| *9.7.1.9* | *At the conclusion of an engagement to validate statements about the outcome of future activities, the validation body shall issue an opinion, unless it has disclaimed the issuance of an opinion.* |  |  |  |
| *A validation opinion on the reasonableness of the assumptions, limitations and methods used to forecast information shall be based upon the evaluation of sufficient and appropriate information.* |  |  |  |
| 9.7.1.4 | When the validation/verification body is not issuing a validation/verification statement, the validation/verification body shall inform the client. |  |  |  |
| **9.7.2** | **Issue of the validation/verification statement** |  |  |  |
|  | When the validation/verification body issues a validation/verification statement, (9.7.1) the statement shall:   1. state the client’s name; 2. identify whether it is a validation statement or a verification statement; 3. refer to the claim, including date or period which the claim covers; 4. include the type of the validation/verification body in relation to the statement in question (i.e. first party, second party or third party); 5. include the name and address of the validation/verification body (if symbols, e.g. accreditation symbol, are included, they shall not be misleading or ambiguous); 6. describe the objectives and scope of the validation/verification; 7. describe whether the data and information supporting the claim were hypothetical, projected and/ or historical in nature; 8. include a reference to the validation/verification programme and associated specified requirements; 9. include the decision made about the claim, including the fulfilment of any programme related requirements (e.g. materiality or level of assurance); 10. indicate the date and the unique identification of the statement; 11. include any findings, that have not been addressed prior to the issue of the validation/verification statement, if required by the programme. |  |  |  |
|  | *If the environmental information statement includes a mixture of hypothetical, projected and/or historical information, the validation and verification opinion may be included in the same document.*  *The opinion shall contain:*   * *identification of the environmental information-related activity (e.g. organization, project or product);* * *identification of the responsible party;* * *a statement that the environmental information statement is the responsibility of the responsible party;* * *identification of the criteria agreed by the responsible party and the body for the development of the environmental information statement.* * *Identification of the criteria used by the body to validate or verify the environmental information statement* * *Where the environmental information statement includes future predictions, an explanation that the actual result can differ from the estimate because the assumptions upon which the estimate is based an change.*   *The opinion may contain statement that limit the liability of the body.* |  |  |  |
| *A modified opinion shall contain a description of the reason for the modification.* |  |  |  |
| *If the reason for the modified opinion is quantitative, the bodies opinion shall indicate the value of the material misstatement and its effect on the environmental information statement.* |  |  |  |
| *An adverse opinion shall include the reason(s) for the adverse opinion* |  |  |  |
| *When disclaiming the issuance of an opinion, the body shall provide an explanation.* |  |  |  |
| MD 9.7.1.3.1. | A V/VB shall ensure that the wording of its report of factual findings does not state or imply provision of assurance to intended users. This shall also apply when a V/VB has tested elements of a statement using agreed-upon procedures in a mixed engagement. |  |  |  |
| **9.8** | **Facts discovered after the issue of the validation/verification statement** |  |  |  |
| 9.8.1 | If new facts or information that could materially affect the validation/verification statement are discovered after the issue date, the validation/verification body shall:   1. communicate the matter as soon as practicable to the client and, if required, the programme owner; 2. take appropriate action, including the following:    1. discuss the matter with the client;    2. consider if the validation/verification statement requires revision or withdrawal. |  |  |  |
| 9.8.2 | If the validation/verification statement requires revision, the validation/verification body shall implement processes to issue a new statement including specification of the reasons for the revision. These can include repeating relevant steps of the validation/verification process. |  |  |  |
| 9.8.3 | The validation/verification body may also communicate to other interested parties the fact that reliance of the original statement can now be compromised given the new facts or information. |  |  |  |
| **9.9** | **Handling of appeals** |  |  |  |
| 9.9.1 | The validation/verification body shall have a documented process to receive, evaluate and make decisions on appeals. |  |  |  |
| 9.9.2 | The process for handling appeals shall include at least the following:   1. a description of the process for receiving, investigating, substantiating the appeal, and deciding what actions are to be taken in response; 2. tracking and recording the appeal, including the actions to resolve it; 3. ensure appropriate action is taken. |  |  |  |
| 9.9.3 | The validation/verification body receiving the appeal shall be responsible for gathering all necessary information to determine whether the appeal is substantiated. |  |  |  |
| 9.9.4 | The validation/verification body shall acknowledge receipt of the appeal, and provide the appellant with the outcome and, if applicable, progress reports.  decision which is the subject of the appeal in question. |  |  |  |
| 9.9.5 | A description of the process for handling appeals shall be available to any interested party. |  |  |  |
| 9.9.6 | The body shall be responsible for all decisions during the process for handling appeals. |  |  |  |
| 9.9.7 | Investigation and decision on appeals shall not result in any discriminatory actions. |  |  |  |
| 9.9.8 | The decision on the appeal shall be made by, or reviewed and approved by, individuals not involved in the decision which is the subject of the appeal in question. |  |  |  |
| **9.10** | **Handling of complaints** |  |  |  |
| 9.10.1 | The validation/verification body shall have a documented process to receive, evaluate and resolve complaints. |  |  |  |
| 9.10.2 | The process for handling complaints shall include at least the following:   1. a description of the process for receiving, substantiating, investigating the complaint, and deciding what actions are to be taken in response; 2. tracking and recording the complaint, including the actions undertaken to resolve it; 3. ensuring appropriate action is taken. |  |  |  |
| 9.10.3 | The validation/verification body receiving the complaint shall be responsible for gathering all necessary information to determine whether the complaint is substantiated. |  |  |  |
| 9.10.4 | Whenever possible, the validation/verification body shall acknowledge receipt of the complaint, and provide the complainant with the outcome and, if applicable, progress reports. |  |  |  |
| 9.10.5 | A description of the process for handling complaints shall be available to any interested party. |  |  |  |
| 9.10.6 | Upon receipt of a complaint, the body shall confirm whether the complaint relates to its validation/verification activities and, if so, shall resolve the complaint. |  |  |  |
| 9.10.7 | Investigation and resolution of complaints shall not result in any discriminatory actions. |  |  |  |
| 9.10.8 | The resolution of complaints shall be made by, or reviewed and approved by, individuals not involved in the complaint in question. Where resources do not permit this, any alternative approach shall not compromise impartiality. |  |  |  |
| **9.11** | **Records** |  |  |  |
| 9.1.1 | The validation/verification body shall maintain and manage records of its validation/verification activities including:   1. information submitted during pre-engagement and scopes of validation/verification; 2. justification for how validation/verification duration is determined; 3. any revisions to the validation/verification planning activities; 4. demonstration that the validation/verification activities have been carried out in accordance with the requirements of this document and the validation/verification programme including findings and information on material or non-material misstatements; 5. evaluation, selection and monitoring of performance of bodies providing outsourced activities; 6. evidence to support conclusions and the decisions; 7. validation/verification statements; 8. complaints and appeals, and any subsequent correction or corrective actions. |  |  |  |
| 9.11.2 | The validation/verification body shall maintain validation/verification records securely and confidentially, including during their transport, transmission, or transfer. |  |  |  |
| 9.11.3 | The validation/verification body shall retain validation/verification records in accordance with the programme, contractual, and other management system requirements. |  |  |  |
| ICAO SARPS Annex 16 Volume IV, Appendix 6, 2.10 | Records |  |  |  |
|  | The verification body shall keep records on the verification process for a minimum of 10 years, including:   1. client’s Emissions Monitoring Plan, Emissions Report and Emissions Unit Cancellation Report where applicable; 2. Verification Report and related internal documentation; 3. requests for clarification, all misstatements and non-conformities arising from the verification and the conclusions reached, communication with the responsible party on all misstatements (ISO 14064-3:2019 section 5.4.4); 4. identification of team members and criteria for selection of team; and 5. working papers with data and information reviewed by the team in order to allow for an independent party to assess the quality of the verification activities and conformance with verification requirements. |  |  |  |
| **10** | **Information requirements** |  |  |  |
| **10.1** | **Publicly available information** |  |  |  |
| 10.1.1 | The validation/verification body shall ensure the following information is made publicly available:   1. information about the validation/verification process; 2. commitment to impartiality; 3. list of validation/verification activities the validation/verification body provides, including reference to applicable programmes; 4. complaints and appeals process. |  |  |  |
|  | *Publicly provided information shall include any requirements regarding the use of the body’s opinion in its entirety (see Annex B).* |  |  |  |
| **10.2** | **Other information to be available** |  |  |  |
| 10.2.1 | The validation/verification body shall maintain and, upon request, provide clear, traceable, and accurate information about its activities and the sectors in which it operates. |  |  |  |
| 10.2.2 | Unless otherwise specified in the programme, the validation/verification body shall provide, upon request, the status of a given validation/verification statement. |  |  |  |
| *10.2.2* | *For ISO/IEC 17029:2019, 10.2.2, note that the status of the validation/verification opinion can be confirmation of the identity of the body that issued the opinion, its date of issuance and if applicable, the revision date.* |  |  |  |
| 10.2.3 | The validation/verification body shall provide information and update clients on the following:   1. the applicable validation/verification programmes and any changes; 2. the fees for the validation/verification activity; 3. the validation/verification body’s requirements for the client to:    1. comply with the validation/verification programme;    2. make all necessary arrangements for the conduct of the validation/verification activities;    3. make provisions, where applicable, to accommodate the presence of observers (e.g. accreditation assessors or trainee validator/verifier); 4. its policy governing any statement that the client is authorized to use when making reference to its validation/verification statement in communication of any kind in line with the requirements in 10.3. |  |  |  |
| *10.2.3* | *In addition to the requirements of ISO/IEC 17029:2019, 10.2.3, the validation/verification team shall provide a detailed description of the validation/verification process.* |  |  |  |
| **10.3** | **Reference to validation/verification and use of marks** |  |  |  |
| 10.3.1 | Avalidation/verificationbodyshallhaverulesgoverninganyreferencetovalidation/verification or use of its marks that it authorizes its clients to use. These rules shall ensure, among other things, traceability back to the validation/verification body and to the validation/verification statement issued. |  |  |  |
| 10.3.2 | This reference or marks shall be used only in relation to the claim which has been validated/ verified and shall not be misleading with regards to product certification. |  |  |  |
| *10.3.2* | *The body shall ensure its agreement requires that the client shall not use the environmental information statement, opinion, report, marks, logos or labels in a manner that could mislead intended users or impair the reputation of the body.*  *Marks, logos and labels may include symbols of the body or those associated with a programme.* |  |  |  |
| *The body shall establish rules applying to references to data and information in an environmental information statement that were validated or verified.* |  |  |  |
| *10.3.3* | *The body’s agreement shall require the client to ensure that any opinions or reports of factual findings made public by the client are communicated in their entirety.* |  |  |  |
| **10.4** | **Confidentiality** |  |  |  |
| 10.4.1 | The validation/verification body shall be responsible, through legally enforceable agreements, for the management of all information obtained or created during the performance of validation/ verification activities. |  |  |  |
| 10.4.2 | The validation/verification body shall inform the client, in advance, of the information it intends to place in the public domain. |  |  |  |
| 10.4.3 | Except for information that the client makes publicly available, or when agreed between the validation/verification body and the client, all other information is considered proprietary information and shall be regarded as confidential. |  |  |  |
| 10.4.4 | When the validation/verification body is required by law or authorized by contractual arrangements to release confidential information, the client or individual concerned shall, unless prohibited by law, be notified of the information released. |  |  |  |
| 10.4.5 | Information about the client obtained from sources other than the client (e.g. complainant, regulatory authority) shall be confidential between the client and the validation/verification body. The provider (source) of this information shall be confidential to the body and shall not be shared with the client, unless agreed by the source. |  |  |  |
| ICAO SARPS Annex 16 Volume IV, Appendix 6, 2.11 | The verification body shall ensure it has the express consent of the aeroplane operator prior to submission of the verified  Emissions Report, the Emissions Unit Cancellation Report where applicable, and the Verification Report to the State.  The mechanism for authorizing this consent shall be specified in the contract between the verification body and aeroplane  operator. |  |  |  |
| **11** | **Management system requirements** |  |  |  |
| **11.1** | **General** |  |  |  |
| 11.1.1 | The validation/verification body shall establish, document, implement and maintain a management system to support and demonstrate the consistent achievement of the requirements of this document. |  |  |  |
| 11.1.2 | The management system of the validation/verification body shall include at least the following:   * policies and responsibilities; * management review (11.2); * internal audits (11.3); * corrective actions (11.4); * actions to address risks and opportunities (11.5); * documented information (11.6). |  |  |  |
| 11.1.3 | A validation/verification body can meet 11.1.2 by establishing and maintaining a quality management system, in accordance with the requirements of ISO 9001. This quality management system shall support and demonstrate the consistent fulfilment of the requirements of this document. |  |  |  |
| **11.2** | **Management review** |  |  |  |
| 11.2.1 | The validation/verification body's management shall review its management system at planned intervals, in order to ensure its continuing suitability, adequacy and effectiveness, including the stated policies and objectives related to the fulfilment of this document. |  |  |  |
|  | *The management review shall be conducted at least once a year, not exceeding 15 months between management review.* |  |  |  |
| 11.2.2 | Theinputstomanagementreviewshallberecordedandshallincludeinformationrelatedtothe following:   1. changes in internal and external issues that are relevant to the validation/verification body; 2. fulfilment of objectives; 3. suitability of policies and procedures; 4. status of actions from previous management reviews; 5. outcome of recent internal audits; 6. corrective actions; 7. assessments by external bodies; 8. changes in the volume and type of the work or in the range of validation/verification body's activities; 9. client and personnel feedback; 10. complaints and appeals; 11. effectiveness of any implemented improvements; 12. adequacy of resources; 13. results of risk analysis; 14. other relevant factors, such as monitoring activities and training. |  |  |  |
| 11.2.3 | The outputs from the management review shall record all decisions and actions related to at least:   1. the effectiveness of the management system and its processes; 2. improvement of the validation/verification body's activities related to the fulfilment of the requirements of this document; 3. provision of required resources; 4. any need for change. |  |  |  |
| **11.3** | **Internal audits** |  |  |  |
| 11.3.1 | The validation/verification body shall conduct internal audits at planned intervals to provide information on whether the management system:   1. conforms to:    * the validation/verification body’s own requirements for its management system, including the validation/verification activities;    * the requirements of this document; 2. is effectively implemented and maintained. |  |  |  |
|  | *The internal audit shall be conducted at least once a year, not exceeding 15 months between audits.* |  |  |  |
| 11.3.2 | The validation/verification body shall:   1. plan, establish, implement and maintain an audit programme including the frequency, methods, responsibilities, planning requirements and reporting, which shall take into consideration the importance of the validation/verification body's activities concerned, changes affecting the validation/verification body and the results of previous audits; 2. define the audit criteria and scope for each audit; 3. ensure that the results of the audits are reported to relevant personnel; 4. implement appropriate correction and corrective actions without undue delay; 5. retain records as evidence of the implementation of the audit programme and the audit results. |  |  |  |
| 11.3.3 | The validation/verification body shall ensure that its internal auditors do not audit their own work. |  |  |  |
| **11.4** | **Corrective action** |  |  |  |
|  | The validation/verification body shall establish processes for identification and management of nonconformities in its activities. The validation/verification body shall also, where necessary, take actions to eliminate the causes of nonconformities in order to prevent recurrence. Corrective actions shall be appropriate to the impact of the problems encountered. The processes shall define requirements for:   1. identifying nonconformities (e.g. from valid complaints and internal audits); 2. determining the causes of nonconformity; 3. correcting nonconformities; 4. evaluating the need for actions to ensure that nonconformities do not recur; 5. determining and implementing in a timely manner, the actions needed; 6. recording the results of actions taken; 7. reviewing the effectiveness of corrective actions. |  |  |  |
| **11.5** | **Actions to address risks and opportunities** |  |  |  |
| 11.5.1 | The validation/verification body shall consider the risks and opportunities associated with the validation/verification activities in order to:   1. give assurance that the management system achieves its intended results; 2. enhance opportunities to achieve the programme and objectives of the validation/verification body; 3. prevent, or reduce, undesired impacts and potential failures in the validation/verification body's activities; 4. achieve improvement. |  |  |  |
| 11.5.2 | The validation/verification body shall plan:   1. actions to address these risks and opportunities; 2. how to integrate and implement these actions into its management system; 3. how to evaluate the effectiveness of these actions. |  |  |  |
| 11.5.3 | Actions taken to address risks and opportunities shall be proportional to the potential impact on the validation/verification statement. |  |  |  |
| **11.6** | **Documented information** |  |  |  |
| 11.6.1 | The validation/verification body shall control documented information required by the management system and by this document to ensure that it is:   1. available and suitable for use, where and when it is needed, and 2. adequately protected (e.g. from loss of confidentiality, improper use, or loss of integrity). |  |  |  |
| 11.6.2 | For the control of documented information, the validation/verification body shall address the following activities, as applicable:   1. distribution, access, retrieval and use; 2. storage and preservation, including preservation of legibility; 3. control of changes (e.g. version control); 4. retention and disposition. |  |  |  |
| 11.6.3 | Documentedinformationofexternalorigindeterminedbythevalidation/verificationbodytobe necessary for the planning and operation of the management system shall be identified as appropriate and shall be controlled. |  |  |  |
| 11.6.4 | Documented information retained as evidence of conformity shall be protected from unintended alterations. |  |  |  |

#### PART 2: CHECKLIST TO REQUIREMENTS OF ISO 14066:2011 & PART 3: CHECKLIST TO REQUIREMENTS OF CORSIA

**Key (Y – Addressed, N – Not Addressed, O – To be verified during compliance/ witnessing, N/A – Not applicable)**

| **Clause** | **Requirement** | **Manual / Procedures reference**  **(To be filled by VB during application)** | **Findings**  **(Note: fill in key)** | **Remarks** |
| --- | --- | --- | --- | --- |
| **5** | **Team competence** |  |  |  |
| **5.1** | **General** |  |  |  |
|  | A validation team or a verification team collectively shall have the required competence (3.1.4) to perform validation or verification activities. |  |  |  |
| **5.2** | **Knowledge** |  |  |  |
| **5.2.1** | **General** |  |  |  |
|  | A validation team or a verification team shall possess the following: |  |  |  |
|  | GHG programme knowledge, |  |  |  |
|  | technical knowledge (see Clause 6 of this ISO 14066), |  |  |  |
|  | data and information auditing knowledge, and |  |  |  |
|  | team leader knowledge |  |  |  |
| **5.2.2** | **GHG programme knowledge** |  |  |  |
| **5.2.2.1** | **Generic GHG programme knowledge** |  |  |  |
|  | A validation team or a verification team collectively shall have GHG programme knowledge, including the following: |  |  |  |
|  | eligibility requirements, |  |  |  |
|  | applicable legal requirements, |  |  |  |
|  | implementation in different jurisdictions as applicable, |  |  |  |
|  | restrictions associated with geographic locations, |  |  |  |
|  | validation or verification requirements and guidelines, and |  |  |  |
|  | scope of the GHG emissions subject to reporting (see ISO 14064-3:2006, A.2.3.7, for guidance on validation or verification scope). |  |  |  |
| **5.2.2.2** | **Additional GHG programme knowledge for organization level verification** |  |  |  |
|  | A verification team shall have additional GHG programme knowledge for organization level verification, including, as applicable, eligible processes and sectors. |  |  |  |
| **5.2.2.3** | **Additional GHG programme knowledge for project validation or verification** |  |  |  |
|  | A project validation team or a project verification team collectively shall have additional GHG programme knowledge for project validation or verification, including the following: |  |  |  |
|  | established project boundaries and project types, including industry sectors and technology areas, |  |  |  |
|  | applicable project methodologies, and |  |  |  |
|  | eligible emission reductions or removal enhancements |  |  |  |
| **5.2.3** | **Technical Knowledge** |  |  |  |
| **5.2.3.1** | **Generic technical knowledge** |  |  |  |
|  | A validation team or a verification team collectively shall have technical knowledge, including (as applicable) the following: |  |  |  |
|  | GHGs, global warming potentials, activity data and emission factors, |  |  |  |
|  | application of materiality and material discrepancy, |  |  |  |
|  | application of quantification and reporting principles (e.g. completeness, consistency, accuracy, transparency and relevance), |  |  |  |
|  | relevant **sector** (3.1.1) GHG sources, sinks and reservoirs (SSRs), and |  |  |  |
|  | relevant sector quantification methodologies, monitoring techniques and calibration procedures and their consequences for data quality. |  |  |  |
| **5.2.3.2** | **Additional technical knowledge for organization level verification** |  |  |  |
|  | A verification team collectively shall have additional technical knowledge for organization level verification, including (as applicable) criteria, processes, procedures and/or methodologies for setting: |  |  |  |
| a) | organizational boundaries, and |  |  |  |
| b) | operational boundaries. |  |  |  |
| **5.2.3.4** | **Additional technical knowledge for the verification of other GHG assertions** |  |  |  |
|  | A verification team collectively shall have additional technical knowledge for the verification of other GHG assertions, including as applicable criteria, processes, procedures and/or methodologies for the following: |  |  |  |
|  | life cycle assessment for the purposes of carbon footprint declarations (see ISO 14040, ISO 14044, ISO/TR 14047, ISO/TS 14048, ISO/TR 14049 and the future ISO 14045 and ISO 14067), |  |  |  |
|  | environmental declarations and labels (see ISO 14020, ISO 14021, ISO 14024 and ISO 14025), and |  |  |  |
|  | statements of carbon neutrality and other related assertions. |  |  |  |
| **5.2.4** | **Data and information auditing knowledge** |  |  |  |
|  | A validation team or a verification team collectively shall have data and information auditing knowledge, including the following: |  |  |  |
|  | data and information auditing methodologies, |  |  |  |
|  | risk assessment methodologies, |  |  |  |
|  | data and information sampling techniques, |  |  |  |
|  | GHG data and information control systems, and |  |  |  |
|  | typical internal control systems. |  |  |  |
| **5.2.5** | **Team leader knowledge** |  |  |  |
|  | A team leader shall have sufficient validation or verification knowledge (applicable to the engagement), including the following: |  |  |  |
| a) | the scope, criteria, objective, materiality and level of assurance of the validation or verification, |  |  |  |
| b) | the competence of team members, |  |  |  |
| c) | validation or verification of related risks, and |  |  |  |
| d) | project, resource, and team management. |  |  |  |
| **5.3** | **Skills** |  |  |  |
|  | A validation team or a verification team collectively shall have the necessary skills to perform validation or verification activities. Examples of applicable skills include the ability to:   1. retrieve relevant information and apply the knowledge in a manner appropriate for the work, 2. understand the meaning, translation, and interpretation of information, 3. think critically and analyse multiple inputs, 4. distinguish between facts and inferences and exercise professional scepticism, 5. carry out independent research to challenge assumptions and evidence asserted by a responsible party 6. or client, 7. strike a balance between attention to detail and a high-level assessment of the anticipated outcome 8. during the validation or verification process, 9. manage detail, particularly at the level of ensuring that required checks are performed (e.g. between a 10. GHG project plan and the GHG project report, and between a GHG inventory and its corresponding 11. report), 12. evaluate the information, data, and assumptions and make professional judgements, |  |  |  |
|  | 1. apply validation and verification methods in expected and unanticipated situations, and 2. communicate the validation or verification process and results. |  |  |  |
| **6** | **Sector competence** |  |  |  |
|  | A validation team or a verification team collectively shall have applicable sector (3.1.1) knowledge and skills. Sector knowledge is covered in 5.2.3. |  |  |  |
|  | For each sector, the validation team or verification team's collective technical competence shall include (as applicable) the capability to: |  |  |  |
|  | identify GHG SSRs from process flow diagrams, site plans, site inspections, process and instrumentation drawings, approvals and permits or other data sources, |  |  |  |
|  | identify GHG SSRs relative to the **sector** (3.1.1), |  |  |  |
|  | identify sources of leakage, |  |  |  |
|  | identify project baselines associated with a specific project type, |  |  |  |
|  | identify situations that could affect the materiality of the GHG assertion, including typical and atypical operating conditions, |  |  |  |
|  | demonstrate equivalence between the type and level of activities, goods or services of the baseline scenario and GHG project, and |  |  |  |
|  | apply industry knowledge in assessing the project and baseline scenarios. |  |  |  |
| **7** | **Competence for the review of GHG validation or verification statements** |  |  |  |
|  | Personnel carrying out the review of the validation or verification statement shall be competent to carry out the functions or activities set out in ISO 14065 |  |  |  |
| **8** | **Development and maintenance of validation and verififcation knowledge and skills** |  |  |  |
| **8.1** | **General** |  |  |  |
|  | A validation team or a verification team is competent on the basis of the team's collective knowledge, skills, and abilities. |  |  |  |
| **8.2** | **Demonstration of knowledge and skills** |  |  |  |
|  | For the purposes of achieving initial or supplemental qualifications to undertake validation or verification activities for given sectors, a validator or verifier shall demonstrate his/her knowledge and skills through a variety of methods, including, but not limited to:education,training,work experience relevant to the competence required for the activity, andtutoring or mentoring by more experienced staff (e.g. other members of the GHG validation team or verification team). |  |  |  |
| **8.3** | **Maintenance of knowledge and skills** |  |  |  |
|  | A validator or a verifier should maintain knowledge and skills through ongoing awareness of developments in GHG management, including relevant national and international GHG programmes, climate science and relevant legal requirements. |  |  |  |
|  | A validator or a verifier should also undertake a programme of continuing professional development, including training, consistent with emerging trends in GHG management. |  |  |  |

**General**

**a) Documents reviewed**

The review is based on the following documents submitted by the VB:

i) VB xx Quality Manual

ii) VB xx Procedures

iii) other…

**b) Overall comments**

1. The VB has conducted an internal audit on its management systems and the top management has met to conduct a management review on the overall performance of the management systems
2. On the whole the VB Management System documentation has adequately addressed the requirements of Standards Malaysia accreditation criteria and requirements.

## Conclusion

Based on the result of the documentation review, the assessment team recommended that the next compliance assessment \* be proceed as planned / be proceed subject to satisfy fully the accreditation criteria.

Reviewed by (Standards Malaysia assessor)

Name of assessor : Date :

Verified by (Standards Malaysia Accreditation Officer) \*To be only filled in during Documentation Review

Name of AO : Date