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Greenhouse gases — General principles and requirements for bodies validating and verifying environmental information

Gaz à effet de serre — Principes généraux et exigences pour les organismes de validation et de vérification de l'information environnementale

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Foreword

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

The procedures used to develop this document and those intended for its further maintenance are described in the ISO/IEC Directives, Part 1. In particular, the different approval criteria needed for the different types of ISO documents should be noted. This document was drafted in accordance with the editorial rules of the ISO/IEC Directives, Part 2 (see www.iso.org/directives).

Attention is drawn to the possibility that some of the elements of this document may be the subject of patent rights. ISO shall not be held responsible for identifying any or all such patent rights. Details of any patent rights identified during the development of the document will be in the Introduction and/or on the ISO list of patent declarations received (see www.iso.org/patents).

Any trade name used in this document is information given for the convenience of users and does not constitute an endorsement.

For an explanation of the voluntary nature of standards, the meaning of ISO specific terms and expressions related to conformity assessment, as well as information about ISO's adherence to the World Trade Organization (WTO) principles in the Technical Barriers to Trade (TBT), see www.iso.org/iso/foreword.html.

This document was prepared by Technical Committee ISO/TC 207, *Environmental management*, Subcommittee SC 7, *Greenhouse gas management and related activities*, in collaboration with the European Committee for Standardization (CEN) Technical Committee CEN/SS S26, *Environmental management*, in accordance with the Agreement on technical cooperation between ISO and CEN (Vienna Agreement).

This third edition cancels and replaces the second edition (ISO 14065:2013), which has been technically revised. The main changes compared with the previous edition are as follows:

- the Scope has been expanded to include bodies performing validation, verification and agreed upon procedures in all areas of environmental information (not only greenhouse gas);
- it has been aligned with the requirements of ISO/IEC 17029;
- [Annex D](#) has been added for additional requirements applicable to green bonds;
- [Annex E](#) has been added for additional requirements applicable to greenhouse gases;
- [Annex F](#) has been added for additional requirements applicable to non-financial disclosure.

Any feedback or questions on this document should be directed to the user's national standards body. A complete listing of these bodies can be found at www.iso.org/members.html.

Introduction

Environmental information is increasingly being used for decision-making by individuals and organizations. Environmental information can be seen in various forms, including but not limited to:

- greenhouse gas statements;
- environmental footprints (e.g. carbon and water);
- environmental performance;
- environmental labelling claims, including environmental product declarations;
- environmental information as part of sustainability reporting;
- calculations associated with the valuation of environmental resources;
- environmental information related to “green bonds”, “climate finance” and other financial instruments.

Users of environmental information want to know whether it is accurate and reliable. They seek assurance on statements of historical information, and validation that forecasted information is based on reasonable assumptions and methods. This document identifies principles and defines requirements for validation and verification bodies that meet these needs.

Requirements for validation/verification bodies in this document include:

- general requirements (see [Clause 5](#), including legal, impartiality, liability, and contractual matters);
- structural requirements (see [Clause 6](#), including organizational structure and operational control);
- resource requirements (see [Clause 7](#), including personnel and competency management);
- programme requirements (see [Clause 8](#));
- process requirements (see [Clause 9](#), including process steps such as pre-engagement, engagement, execution, review, and issuance of opinions and records management);
- information requirements (see [Clause 10](#), including communication and confidentiality);
- management systems requirements (see [Clause 11](#), including the internal management system of the body, internal audits, management review and corrective actions).

This document is a sector application of ISO/IEC 17029:2019. It references the requirements of ISO/IEC 17029 and also includes specific requirements related to bodies that validate or verify environmental information.

Bodies operating in accordance with this document can be first-party, second-party or third-party bodies. Bodies can provide validation only, verification only, or provide both validation and verification, and perform agreed-upon procedures (AUP).

This document provides programme owners, regulators and accreditation bodies with a basis for assessing and recognizing the competence of validation and verification bodies. It can also be used in other ways, such as in peer assessment within groups of validation/verification bodies or between such groups.

Greenhouse gases — General principles and requirements for bodies validating and verifying environmental information

1 Scope

Follow ISO/IEC 17029:2019, Clause 1.

This document specifies principles and requirements for bodies performing validation and verification of environmental information statements.

Any programme requirements related to bodies are additional to the requirements of this document.

2 Normative references

ISO 14030-4¹⁾, *Environmental performance evaluation — Green debt instruments — Part 4: Verification*

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

ISO 14066, *Greenhouse gases — Competence requirements for greenhouse gas validation teams and verification teams*

ISO 14097²⁾, *Greenhouse gases — Framework for assessing and reporting investments and financing activities related to climate change*

ISO/IEC 17000, *Conformity assessment — Vocabulary and general principles*

ISO/IEC 17029:2019, *Conformity assessment — General principles and requirements for validation and verification bodies*

3 Terms and definitions

For the purposes of this document, the terms and definitions given in ISO/IEC 17000, ISO/IEC 17029:2019 and the following apply.

ISO and IEC maintain terminological databases for use in standardization at the following addresses:

- ISO Online browsing platform: available at <https://www.iso.org/obp>
- IEC Electropedia: available at <http://www.electropedia.org/>

3.1 Terms related to environmental information

3.1.1 environment

surroundings in which an *organization* (3.2.2) operates, including air, water, land, natural resources, flora, fauna, humans and their interrelationships

Note 1 to entry: Surroundings can extend from within an organization to the local, regional and global system.

1) Under preparation. Stage at the time of publication: ISO/DIS 14030-4:2020.

2) Under preparation. Stage at the time of publication: ISO/DIS 14097:2020.

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Note 2 to entry: Surroundings can be described in terms of biodiversity, ecosystems, climate or other characteristics.

[SOURCE: ISO 14001:2015, 3.2.1]

3.1.2

environmental aspect

element of an *organization's* (3.2.2) activities or products or services that interacts or can interact with the *environment* (3.1.1)

[SOURCE: ISO 14001:2015, 3.2.2, modified — The notes to entry have been deleted.]

3.1.3

environmental performance

measurable results related to the management of *environmental aspects* (3.1.2)

[SOURCE: ISO 14001:2015, 3.4.11, modified — “measurable results” have replaced the “performance”.]

3.1.4

environmental information

subject matter of a qualitative or quantitative nature that is related to environmental conditions or *environmental performance* (3.1.3)

Note 1 to entry: Environmental information can include statements and claims regarding greenhouse gas emissions, removals, emission reductions or removal enhancements of an *organization* (3.2.2), project, etc. (e.g. see ISO 14064-1 and ISO 14064-2) environmental footprints (e.g. see ISO 14067 for carbon footprints of a product, ISO 14046 for water footprints and ISO 14044 for life cycle assessment information) or environmental reports (e.g. see ISO 14016).

Note 2 to entry: ISO 14033 defines and specifies terms and procedures to establish reviewable and comparable quantitative environmental information.

3.1.5

environmental information statement

declaration of *environmental information* (3.1.4)

Note 1 to entry: The environmental information statement can represent a point in time or can cover a period of time.

Note 2 to entry: The environmental information statement provided by the *responsible party* (3.2.3) should be clearly identifiable, and capable of consistent evaluation or measurement against suitable *criteria* (3.3.20) by a *verifier* (3.3.5) or *validator* (3.3.6).

Note 3 to entry: The environmental information statement can be provided in: a report; a declaration; an economic, financial or monetary valuation; an environmental product declaration; a life cycle assessment report; a climate change vulnerability or adaptation evaluation; a project plan; a label or logo.

Note 4 to entry: The term “environmental information statement” corresponds to the term “claim” used in ISO/IEC 17029:2019, 3.1.

3.1.6

environmental information programme

rules and procedures for providing an *environmental information statement* (3.1.5)

Note 1 to entry: Environmental information programmes can be carried out at international, regional, national or sub-national levels.

Note 2 to entry: A programme can also be called a scheme.

Note 3 to entry: Greenhouse gas emissions and reductions, greenhouse gas inventories, carbon and water footprints, and the *environmental information* (3.1.4) in sustainability reports are examples of subjects that may be verified in accordance with an environmental information programme.

Note 4 to entry: An environmental information programme may include requirements for *validation* (3.3.16) or *verification* (3.3.15).

3.2 Terms related to personnel and organization

3.2.1

client

organization (3.2.2) or person requesting *validation* (3.3.16) or *verification* (3.3.15)

Note 1 to entry: The client could be the *responsible party* (3.2.3), *programme owner* (3.3.3), *intended user* (3.2.4) or other interested party.

[SOURCE: ISO/IEC 17029:2019, 3.13, modified — Note 1 to entry has been added.]

3.2.2

organization

person or group of people that has its own functions with responsibilities, authorities and relationships to achieve its objectives

[SOURCE: ISO 14001:2015, 3.1.4, modified — Note 1 to entry has been deleted.]

3.2.3

responsible party

person or persons responsible for the provision of the *environmental information statement* (3.1.5) and the supporting information

Note 1 to entry: The responsible party can be either individuals or authorized representatives of an *organization* (3.2.2) or project and can be the party who engages the *verifier* (3.3.5) or *validator* (3.3.6).

Note 2 to entry: The responsible party may be the *client* (3.2.1).

[SOURCE: ISO 14064-3:2019, 3.2.3, modified — The references to greenhouse gas and product have been deleted. Note 2 to entry has been added.]

3.2.4

intended user

individual or *organization* (3.2.2) identified by those reporting *environmental information* (3.1.4) as being the one who relies on that environmental information to make decisions

Note 1 to entry: The intended user could be the *client* (3.2.1), the *responsible party* (3.2.3), *programme owners* (3.3.3), regulators, the financial community, the general public or other interested parties, such as local communities, governmental or non-governmental organizations.

[SOURCE: ISO 14064-3:2019, 3.2.4, modified — The references to greenhouse gas have been deleted. Note 1 to entry has been revised.]

3.2.5

technical expert

person who provides specific knowledge or expertise to the *validation/verification team* (3.3.7)

Note 1 to entry: Specific knowledge or expertise is that which relates to the *organization* (3.2.2), the process or activity associated with the subject to be verified or validated, finance, local regulations, language or culture.

Note 2 to entry: A technical expert does not act as a *verifier* (3.3.5) or *validator* (3.3.6) in the validation/verification team.

[SOURCE: ISO 19011:2018, 3.16, modified — “validation/verification team” has replaced “audit team” in the definition and Note 2 to entry. Note 1 to entry has been revised.]

3.2.6

competence

ability to apply knowledge and skills to achieve intended results

[SOURCE: ISO 14066:2011, 3.1.4, modified, — The notes to entry have been deleted.]

3.2.7

nonconformity

non-fulfilment of a requirement

Note 1 to entry: Some programmes can require that nonconformities raised against legal requirements related to the programme are raised as noncompliances.

3.3 Terms related to validation and verification

3.3.1

validation programme

rules, procedures and management for carrying out *validation* (3.3.16) activities in a specific sector or field

Note 1 to entry: Validation programmes may be operated at international, regional, national, sub-national, sector-specific or organizational levels.

Note 2 to entry: A programme can also be called a “scheme”.

Note 3 to entry: A set of standards able to cover all the requirements of this document can serve as a programme.

Note 4 to entry: A validation programme can be as simple as the letter of *engagement* (3.3.13) between the *validation body* (3.3.26) and its *client* (3.2.1), or refer to a formal programme document which has a set of rules that can have varying degrees of specification and complexity.

[SOURCE: ISO/IEC 17029:2019, 3.8, modified — In the definition, “or field” has been added. In Note 1 to entry, “organizational” has been added. Note 4 to entry has been added.]

3.3.2

verification programme

rules, procedures and management for carrying out *verification* (3.3.15) activities in a specific sector or field

Note 1 to entry: Verification programmes may be operated at international, regional, national, sub-national, sector-specific or organizational levels.

Note 2 to entry: A programme can also be called a “scheme”.

Note 3 to entry: A set of standards able to cover all the requirements of this document can serve as a programme.

Note 4 to entry: A verification programme can be as simple as the letter of *engagement* (3.3.13) between the *verification body* (3.3.27) and its *client* (3.2.1), or refer to a formal programme document which has a set of rules that can have varying degrees of specification and complexity.

[SOURCE: ISO/IEC 17029:2019, 3.9, modified — “or field” has been added to the definition. Note 4 to entry has been added.]

3.3.3

programme owner

person or *organization* (3.2.2) responsible for developing and maintaining an *environmental information programme* (3.1.6), a *validation programme* (3.3.1) or a *verification programme* (3.3.2)

Note 1 to entry: The programme owner can be the body itself, a governmental authority, a trade association, a group of validation/verification bodies, an external programme owner or others.

Note 2 to entry: The programme owner can be the scheme owner.

[SOURCE: ISO/IEC 17029:2019, 3.10, modified — “environmental information programme” has replaced “specific” added. Note 2 to entry has been added.]

3.3.4

team leader

person who manages the *validation/verification team* (3.3.7)

[SOURCE: ISO 14066:2011, 3.1.2]

3.3.5

verifier

person with responsibility for performing and reporting on a *verification* (3.3.15)

[SOURCE: ISO 14064-3:2019, 3.2.6, modified — The phrase “competent and impartial” has been deleted before “person”.]

3.3.6

validator

person with responsibility for performing and reporting on a *validation* (3.3.16)

[SOURCE: ISO 14064-3:2019, 3.2.7, modified — The phrase “competent and impartial” has been deleted before “person”.]

3.3.7

validation/verification team

one or more persons conducting *validation/verification* (3.3.16/3.3.15) activities

Note 1 to entry: One person of the validation/verification team is appointed as the team leader.

Note 2 to entry: The validation/verification team may be accompanied by validators-in-training or verifiers-in-training.

[SOURCE: ISO 14064-3:2019, 3.2.8, modified — Note 2 to entry has been added.]

3.3.8

reviewer

person(s), not a member of the *validation/verification team* (3.3.7), who reviews the *validation* (3.3.16) or *verification* (3.3.15) activities and conclusions

[SOURCE: ISO 14064-3:2019, 3.2.9, modified — “independent” has been deleted from the term. “competent” has been deleted before “person” in the definition.]

3.3.9

impartiality

presence of objectivity

Note 1 to entry: Objectivity means that conflicts of interest do not exist, or are resolved so as not to adversely influence the activities of the body.

Note 2 to entry: Other terms that are useful in conveying the element of impartiality include “independence”, “freedom from conflicts of interest”, “freedom from bias”, “lack of prejudice”, “neutrality”, “fairness”, “open-mindedness”, “even-handedness”, “detachment” “balance”.

[SOURCE: ISO/IEC 17021-1:2015, 3.2, modified — “certification” has been deleted before “body” in Note 1 to entry.]