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Greenhouse gases — Environmental information — Requirements for bodies validating and verifying environmental information

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

ICS: 13.020.40

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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 on 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 the following URL: www.iso.org/iso/foreword.html.

This document was prepared by Technical Committee ISO/TC 207, Environmental management.

This ISO 14065:202x edition cancels and replaces the ISO 14065:2013, which has been technically revised.

This International Standard is the latest edition of what was previously known as ISO 14065:2013, *Greenhouse gases — Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition*. This new edition of that International Standard still covers greenhouse gas verification/ validation bodies, and is now also expanded to include bodies that undertake validation/verification of other types of environmental information.

The main changes compared to the previous edition are as follows:

- extension of scope to bodies performing validation and verification and agreed upon procedures in all areas of environmental information (not only greenhouse gas);
- incorporation and alignment with requirements from ISO/IEC 17029 into ISO 14065
- addition of new normative and informative annexes (such as [Annex D](#) for additional requirements applicable to green bonds, [Annex E](#) for additional requirement applicable to greenhouse gases and [Annex F](#) for additional requirements applicable to non-financial disclosure).

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; and
- 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 International Standard include:

- General requirements ([Clause 5](#), including legal, impartiality, liability, and contractual matters)
- Structural requirements ([Clause 6](#), including organization structure and operational control)
- Resource requirements ([Clause 7](#), including personnel and competency management)
- Programme requirements ([Clause 8](#))
- Process requirements ([Clause 9](#), including process steps, such as pre-engagement, engagement, execution, review and issuance of opinions and records management)
- Information requirements ([Clause 10](#), including communication, confidentiality)
- Management systems requirements ([Clause 11](#), including the internal management system of the body, internal audits, management review and corrective actions)

This international standard is a sector application of ISO/IEC 17029:2019 *Conformity assessment – General principles and requirements for validation and verification bodies*. It references the requirements of ISO/IEC 17029 and also includes specific requirements related to bodies that validate or verify environmental information.

Bodies operating according to 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.

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 — Environmental information — Requirements for bodies validating and verifying environmental information

1 Scope

ISO 17029

1 Scope

1.1 This document contains general principles and requirements for the competence, consistent operation and impartiality of bodies performing validation/verification as conformity assessment activities.

1.2 Bodies operating according to this document can provide validation/verification as first party, second party as well as third party activity. Bodies can be validation bodies only, verification bodies only, or provide both activities.

1.3 This document is applicable to validation/verification bodies in any sector, providing confirmation that claims are either plausible with regards to the intended future use (validation) or truthfully stated (verification). However, results of other conformity assessment activities (e.g. testing, inspection and certification) are not considered to be subject to validation/verification according to this document. Neither are situations where validation/verification activities are performed as steps within another conformity assessment process.

1.4 This document is applicable to any sector, in conjunction with sector specific programmes that contain requirements for validation/verification processes and procedures.

1.5 This document can be used as a basis for accreditation by accreditation bodies, peer assessment within peer assessment groups, or other forms of recognition of validation/verification bodies by international or regional organizations, governments, regulatory authorities, programme owners, industry bodies, companies, clients or consumers.

NOTE This document contains generic requirements and is neutral with regard to the validation/verification programme in operation. Requirements of the applicable programmes are additional to the requirements of this document.

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

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

2 Normative references

ISO 17029

2 Normative references

The following documents are referred to in the text in such a way that some or all of their content constitutes requirements of this document. For dated references, only the edition cited applies. For undated references, the latest edition of the referenced document (including any amendments) applies.

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

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

3 Terms and definitions

ISO 17029

3 Terms and definitions

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

For the purposes of this document, the terms and definitions given in ISO 17029 and the following apply.

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

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

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.

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 activities or products or services that interacts or can interact with the *environment* (3.1.1)

[SOURCE: ISO 14001:2015, 3.2.2]

3.1.3**environmental performance**

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

[SOURCE: Modified from ISO 14001:2015, 3.4.11 by using the words 'measurable results' to replace the term 'performance' (ISO 14001:2015, 3.4.10)]

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, project etc. (for example see ISO 14064-1 and ISO 14064-2), or environmental footprints (for example see ISO 14067 for carbon footprints of a product and ISO 14046 for water footprints).

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 should be clearly identifiable, capable of consistent evaluation or measurement against suitable criteria 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; declaration; economic, financial or monetary valuation; environmental product declaration; life cycle assessment report; climate change vulnerability or adaptation evaluation; project plan; label or logo.

Note 4 to entry: The term *environmental information statement* corresponds to the term *claim* used in ISO/IEC 17029.

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 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 or verification.

3.2 Terms related to personnel and organization**3.2.1****client**

organization 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 17029, 3.13 modified – Note 1 to entry 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 14050]

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 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 – references to greenhouse gas and product have been removed and 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: modified from ISO 14064-3:2019, 3.2.4 - references to greenhouse gas have been removed and Note 1 to entry has been revised]

3.2.5

technical expert

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

Note 1 to entry: Specific knowledge or expertise is that which relates to the organization, 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 or validator in the validation/verification team.

[SOURCE: ISO 19011:2018, 3.16, modified – “audit team” replaced by “validation/verification team” and Note 1 to entry]

3.2.6

competence

ability to apply knowledge and skills to achieve intended results

[SOURCE: ISO 14066:2011, 3.1.4 – modified: notes removed]

3.3 Terms related to validation and verification

3.3.1

validation programme

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

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

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 between the validation body and its client, 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 17000:2004, 2.7 *conformity assessment system*, modified - Replaced the words in the term from 'conformity assessment' to 'validation' to make the definition specific.]

3.3.2

verification programme

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

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

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 between the verification body and its client, 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 17000:2004, 2.7 *conformity assessment system*, modified - Replaced the words in the term from 'conformity assessment' to 'verification' to make the definition specific.]

3.3.3

programme owner

person or organization 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 program owner can be scheme owner.

[SOURCE: ISO/IEC 17029:2019, 3.9, modified: environmental information programme added and Note 2 to entry added]

3.3.4

team leader

person who manages the validation team or verification team

[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 - Deletion of the words 'competent and impartial'.]

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 - Deletion of the words 'competent and impartial'.]

3.3.7

validation/verification team

one or more persons conducting validation/verification activities

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

[SOURCE: ISO 14064-3:2019, 3.2.8, modified: note 2]

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

**3.3.8
reviewer**

person(s), not a member of the validation or verification team, who reviews the validation or verification activities and conclusions

[SOURCE: ISO 14064-3:2019, 3.2.9, modified – Deletion of the word ‘independent’ in the term, and ‘competent’ 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 are independence, freedom from conflicts of interest, freedom from bias, freedom from prejudice, neutrality, fairness, open-mindedness, even-handedness, detachment and balance.

[SOURCE: ISO/IEC 17021-1:2015, [3.2](#), modified]

**3.3.10
consultancy**

provision of subject matter-specific expertise that supports the preparation of an *environmental information statement* ([3.1.5](#))

Note 1 to entry: Arranging training and participating as a trainer is not considered consultancy, provided that, where the course relates to validation and verification or the environmental information statement being validated or verified, it is confined to the provision of generic information; i.e. the trainer should not provide client-specific advice or solutions.

**3.3.11
appeal**

request to the body for reconsideration of a decision it has made with respect to the issuance of a *validation or verification opinion* (3.3.23 or 3.3.25)[SOURCE ISO/IEC 17000: 20XX, 6.4, modified – References added to validation and verification process].

**3.3.12
complaint**

expression of dissatisfaction, other than *appeal* ([3.3.11](#)), by any person or organization to the body, relating to the activities of that body, where a response is expected

[SOURCE: ISO/IEC 17000:2004, 6.5]

**3.3.13
engagement**

arrangement between the *validation or verification body* (3.3.26 or 3.3.27) and its *client* ([3.2.1](#)) with the terms to perform services, usually specified in the form of a contract

Note 1 to entry: The word “engagement” is also sometimes used to refer to the activities performed under an engagement, such as a validation or a verification, or an agreement to perform agreed-upon procedures.

**3.3.14
assurance**

confidence in an *environmental information statement* ([3.1.5](#)) that is historical in nature

3.3.15 environmental information verification verification

process for evaluating an *environmental information statement* (3.1.5) based on historical data and information to determine whether the statement is materially correct and conforms to *criteria* (3.3.20).

Note 1 to entry: verification activities performed that do not lead to the expression of an opinion are called *agreed-upon procedures* (3.3.17).

Note 2 to entry: The term *environmental information verification* is shortened to *verification* in this document to reduce sentence complexity and aid understanding.

3.3.16 environmental information validation validation

process to evaluate the reasonableness of the assumptions, limitations, and methods that support an *environmental information statement* (3.1.5) about the outcome of future activities

Note 1 to entry: The term *environmental information validation* is shortened to *validation* in this document to reduce sentence complexity and aid understanding.

3.3.17 agreed-upon procedures AUP

engagement (3.3.13) that reports on the results of *verification* (3.3.15) activities and does not provide an *opinion* (3.3.23).

Note 1 to entry: Agreed-upon procedures do not provide *assurance* (3.3.14).

[SOURCE: ISO 14064-3:2019, 3.6.4, modified: Note 1 to entry from 14064 to 3 deleted. New note added]

3.3.18 level of assurance

degree of confidence in the *environmental information statement* (3.1.5)

Note 1 to entry: assurance is provided on historical information.

[SOURCE: ISO 14064-3:2019, 3.6.5, modified]

3.3.19 materiality

concept that individual *misstatements* (3.3.21) or the aggregation of misstatements could influence the *intended users'* (3.2.4) decisions

[SOURCE: ISO 14064-3:2019, 3.6.9]

3.3.20 criteria

policies, procedures or requirements used as a reference against which the *environmental information statement* (3.1.5) is compared

Note 1 to entry: Criteria may be established by governments, regulators, environmental information programmes, voluntary reporting initiatives, standards, codes of practice, or internal procedures.

Note 2 to entry: Specified requirements is used in place of criteria.

[SOURCE: ISO 14064-3:2019, 3.6.10, modified – Note 1 and 2 added]

3.3.21 misstatement

error, omission, misreporting, or misrepresentation in the *environmental information statement* (3.1.5)

Note 1 to entry: misstatement can be qualitative or quantitative