Informacije o trajnostnosti - 4. del: Načela in zahteve za organe, ki potrjujejo in preverjajo informacije o trajnostnosti (ISO/DIS 14019-4:2024)

Sustainability information - Part 4: Principles and requirements for bodies validating and verifying sustainability information (ISO/DIS 14019-4:2024)

Nachhaltigkeitsinformationen - Teil 4: Grundsätze und Anforderungen für Stellen, die Nachhaltigkeitsinformationen validieren und verifizieren (ISO/DIS 14019-4:2024)

Informations en matière de durabilité - Partie 4: Principes et exigences pour les organismes validant et vérifiant les informations en matière de durabilité (ISO/DIS 14019 -4:2024)

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**DRAFT
International
Standard**

ISO/DIS 14019-4

Sustainability information —

**Part 4:
Principles and requirements for bodies validating and verifying sustainability information**

ISO/TC **207**/SC **2**

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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).

ISO draws attention to the possibility that the implementation of this document may involve the use of (a) patent(s). ISO takes no position concerning the evidence, validity or applicability of any claimed patent rights in respect thereof. As of the date of publication of this document, ISO had not received notice of (a) patent(s) which may be required to implement this document. However, implementers are cautioned that this may not represent the latest information, which may be obtained from the patent database available at www.iso.org/patents. ISO shall not be held responsible for identifying any or all such patent rights.

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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 2, *Environmental auditing and related environmental investigations* in conjunction with ISO/CASCO, *Committee on Conformity Assessment*.

A list of all parts in the ISO 14019 series can be found on the ISO website.

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.

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Introduction

0.1 With increasing public demand and advancing legal provisions (regulatory and contractual) for declarations, disclosures and reporting of sustainability information, there is a significant market need for the validation, verification and assurance of this information.

0.2 Standards are needed for both:

a) identifying metrics and indicators, monitoring, compiling, reporting, declaring and disclosing information about sustainability matters (including environmental, social and governance (ESG) matters); and

b) harmonised approaches to validation/verification and assurance of that information.

Validated and verified sustainability information can be used for decision making including investment decisions, procurement decisions, or individual choices during consumer purchasing, the use of services and decisions on where to work.

0.3 In this document, sustainability information that is declared by a responsible party is the object of the validation or verification. Validation and verification bodies assess the declared sustainability information for its conformity and fulfilment of 'specified requirements and criteria'.

0.4 Specified requirements and criteria are set by a validation/verification programme, which could be a mandatory regulatory reporting programme, or a voluntary programme for a specific sector or sustainability matter. The result of a completed validation/verification activity can be the provision of an assurance opinion which attests that the specified requirements and criteria have been fulfilled and:

a) the reasonableness of the assumptions, limitations and methods that support declared sustainability information about a future outcome has been validated; and

b) the material correctness and fair representation of historical data and information has been verified.

NOTE   The primary outcome of validation/verification activities under the ISO 14019 series of standards is an assurance opinion. In addition, the ISO 14019 series of standards allows for alternative non-assurance outcomes or deliverables. The deliverable chosen for each specific validation/verification activity (i.e. an assurance opinion or a non-assurance deliverable) is specified in the relevant validation/verification programme and confirmed between the validation/verification body and it's client in a specific engagement agreement. Non-assurance deliverables include reports of factual findings based on agreed-upon procedure (AUP report), findings reports and evidence reports. These non-assurance deliverables can be appropriate for situations where an assurance opinion is not required, for example, in voluntary or internal reporting, reporting from organizations upstream or downstream in the value chain, or for small-medium sized enterprises (SMEs), or in situations where capacity building is being undertaken, or when the expense of an assurance opinion is prohibitive (see Annex H of ISO 14019-1 for more information).

0.5 The overall aim of validation/verification is to give confidence to intended users that the declared sustainability information is fairly stated, can be used for the defined purpose and fulfils specified requirements and criteria. This confidence is provided through an impartial validation or verification process undertaken by a competent validator/verifier.

0.6 Parties that have an interest in validation/verification include, but are not limited to:

a) clients of validation/verification bodies;

b) validation/verification programme owners and other developers of standards;

c) regulatory authorities;

d) intended users of validated/verified declared sustainability information (e.g. investors, supply chain partners, industry bodies, NGOs, consumers) and other interested parties.

0.7 Frameworks, principles and processes guiding validation/verification methodologies should be compatible with the globally accepted quality infrastructure (standardisation, conformity assessment by validation/verification, peer assessment, accreditation). Furthermore developing these methodologies as

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ISO standards would allow all interested parties, especially those with already implemented structures and existing instruments, to participate.

0.8   Standards for the declaration and reporting of sustainability information already existing or under development relate, for instance, to organizations (e.g. listed companies or suppliers) that are increasingly required to report specific ESG or sustainability aspects under voluntary or mandatory arrangements (e.g. as a pre-requisite to supply chain or market access, pre-condition for tenders and government procurement, and as part of securities exchange or regulatory annual reporting).

0.9   Within the existing legal framework of many countries and regions, the global system of conformity assessment and its recognition (e.g. through multilateral arrangements between accreditation bodies), the tools for reliable assessment and confirmation of declared information (claims, reports etc.) currently exist. However, standardised specifications of a consistent process for validating and verifying declared sustainability information is lacking.

0.10   Parties interested in qualitatively trustworthy and quantitatively comparable information will benefit from standardised validation/verification processes to be performed by legal entities that fulfil the requirements of ISO/IEC 17029, *Conformity assessment — General principles and requirements for validation and verification bodies*.

0.11   While validation and verification both result in a confirmation of declared information, they differ significantly in their execution. Assessing historic data with respect to truthful and correct statements in a verification requires different methodological approaches than determining whether declarations on an intended purpose or future effect is reasonable and plausible in a validation. It is therefore proposed decided to dedicate develop separate documents to for the validation process (ISO 14019-3) and the verification processes (ISO 14019-2).

0.12   As for the type of information to be validated or verified, distinction could be made according to the subject matter (e.g. environmental, social, governance). However, taking the perspective of describing methodologies, the distinction according to the nature of the assessed information, being quantitative or qualitative, appears more rational.

0.13   ISO 14019 is developed in separate parts to provide a consistent overview of the entire validation/ verification of sustainability information, general requirements and specific details of the validation/ verification processes. Where the principles and requirements undergo rapid development, the individual parts can undergo revision soon.

— Part 1 (under development) specifies general requirements applicable to both, validation/verification.

— The process specifics of verification (Part 2, under development) and validation (Part 3, development intended) are provided in separate documents.

— Part 4 (this document) contains the specific requirements applying to the validation/verification bodies and their personnel, the validators and verifiers, in addition to generic requirements of ISO/IEC 17029.

0.14   Users of declared sustainability 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.

0.15   This document, Part 4 of ISO 14019, identifies the principles and defines requirements for validation/ verification bodies. including:

— 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 assurance opinions and records management);

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— 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).

0.16 This document is an application of ISO/IEC 17029. It references the requirements of ISO/IEC 17029 and also includes specific requirements related to bodies that validate or verify declared sustainability information that apply in addition to the requirements of ISO/IEC 17029.

0.17 According to ISO/IEC 17029, bodies shall apply one or more validation/verification programmes consists of the rules and procedures for carrying out specific validation/verification. The specific requirements and criteria of such programmes shall be consistent with the generic requirements of ISO/IEC 17029 and not exclude any of those. This Part 4 of ISO 14019 specifies the application to sustainability information. Where a programme further specifies or complements requirements of ISO 14019-4, these specifications apply additionally.

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

0.19 This document provides programme owners, regulators, and accreditation bodies with a basis for assessing and recognizing the competence of validation/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.

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