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Standard

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Sustainability information —

Part 2:

**Principles and requirements for
verification processes**

Informations en matière de durabilité —

Partie 2: Principes et exigences pour les processus de vérification

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Contents

Page

| | |
|--|-----------|
| Foreword | v |
| Introduction | vi |
| 1 Scope | 1 |
| 2 Normative references | 1 |
| 3 Terms and definitions | 1 |
| 4 Pre-engagement | 1 |
| 4.1 General | 1 |
| 4.2 Required information | 2 |
| 4.3 Suitability of specified requirements and criteria | 2 |
| 4.4 Relevance determination process and rational purpose | 3 |
| 4.5 Lack of mutual understanding | 4 |
| 4.6 Verification objectives | 4 |
| 4.7 Category of deliverable | 4 |
| 4.8 Specification of scope, requirements and criteria | 5 |
| 4.9 Materiality | 5 |
| 4.10 Level of assurance | 5 |
| 4.11 Inherent limitations and scope limitations | 6 |
| 4.11.1 General | 6 |
| 4.11.2 Evaluating consequences of inherent limitation | 6 |
| 5 Engagement | 6 |
| 5.1 Engagement agreement | 6 |
| 5.2 Conditions not met after acceptance of the engagement | 7 |
| 6 Planning | 7 |
| 6.1 Verification team selection | 7 |
| 6.2 Strategic analysis | 7 |
| 6.2.1 General | 7 |
| 6.2.2 Context for the strategic analysis | 7 |
| 6.2.3 Strategic analysis approach | 8 |
| 6.2.4 Output from and review of strategic analysis | 9 |
| 6.3 Risk assessment | 9 |
| 6.3.1 General | 9 |
| 6.3.2 Context for risk assessment | 10 |
| 6.3.3 Process for risk assessment | 10 |
| 6.3.4 Output from and review of the risk assessment | 11 |
| 6.4 Assessment of materiality | 11 |
| 6.4.1 Process for assessing materiality | 11 |
| 6.4.2 Output of assessing materiality | 12 |
| 6.5 Evidence-gathering activities | 13 |
| 6.5.1 General | 13 |
| 6.5.2 Process for evidence gathering | 13 |
| 6.5.3 Designing evidence-gathering activities | 13 |
| 6.5.4 Use of the responsible party's internal controls | 14 |
| 6.5.5 Evidence gathering for quantitative information | 14 |
| 6.5.6 Evidence gathering for qualitative information | 15 |
| 6.5.7 Evidence-gathering techniques | 15 |
| 6.5.8 Evidence-gathering plan | 16 |
| 6.5.9 Verification plan | 16 |
| 6.5.10 Approval of evidence-gathering plan and verification plan | 17 |
| 6.6 Scope limitations | 17 |
| 7 Execution | 18 |
| 7.1 General | 18 |
| 7.2 Communication | 18 |

ISO 14019-2:2026(en)

| | | |
|---------------------|--|-----------|
| 7.3 | Insufficient information..... | 18 |
| 7.4 | Intentional misstatement or noncompliance..... | 19 |
| 7.5 | Completion of verification activities..... | 19 |
| 8 | Review | 19 |
| 9 | Decision | 19 |
| 10 | Assurance statement and opinion..... | 20 |
| 10.1 | Content of the assurance statement..... | 20 |
| 10.1.1 | General..... | 20 |
| 10.1.2 | Content of assurance information | 20 |
| 10.1.3 | Subject covered in the assurance opinion..... | 21 |
| 10.2 | Assurance opinions | 21 |
| 10.3 | Unmodified opinion | 22 |
| 10.4 | Level of assurance — Language in an unmodified opinion..... | 22 |
| 10.5 | Qualified opinion..... | 22 |
| 10.6 | Adverse opinion..... | 23 |
| 10.7 | Disclaimed opinion | 23 |
| 10.8 | Amplifications in assurance opinion | 23 |
| 10.9 | Assurance opinion when changes have been made to the declared sustainability information to state that there are material misstatements..... | 24 |
| 11 | Facts discovered after issue of the assurance opinion..... | 24 |
| 12 | Records..... | 24 |
| Annex A | (informative) Sampling | 26 |
| Annex B | (informative) Level of assurance..... | 28 |
| Annex C | (informative) Inherent risk..... | 29 |
| Annex D | (informative) Uncertainty..... | 30 |
| Annex E | (informative) Verification approach for qualitative information | 31 |
| Bibliography | | 33 |

ISO 14019-2:2026

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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 document 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).

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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 practices*, in collaboration with the European Committee for Standardization (CEN) Technical Committee CEN/CLC/JTC 1, *Criteria for conformity assessment bodies*, in accordance with the Agreement on technical cooperation between ISO and CEN (Vienna Agreement), and in collaboration 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.

Introduction

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.

Standards are needed for both:

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

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

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

- specified requirements and criteria have been fulfilled;
- the reasonableness of the assumptions, limitations and methods that support declared sustainability information about a future outcome has been validated;
- the material correctness and fair representation of historical data and information has been verified.

NOTE The primary outcome of validation/verification activities in accordance with the ISO 14019 series is an assurance opinion. In addition, the ISO 14019 series 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 its client in a specific engagement agreement. Non-assurance deliverables include reports of factual findings based on agreed-upon procedures (AUP) reports, findings reports and evidence reports. These non-assurance deliverables can be appropriate for situations where an assurance opinion is not required (e.g. in voluntary or internal reporting, reporting from organizations upstream or downstream in the value chain, for small and medium-sized enterprises (SMEs), in situations where capacity building is being undertaken, when the expense of an assurance opinion is prohibitive (see ISO 14019-1:2026, Annex D, for more information).

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/verification process undertaken by a competent validator/verifier.

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

- clients of validation/verification bodies;
- validation/verification programme owners and other developers of standards;
- regulatory authorities;
- intended users of validated/verified declared sustainability information (e.g. investors, supply chain partners, industry bodies, non-governmental organizations (NGOs), consumers) and other interested parties;
- accreditation bodies.