

Annex II(A1)
Management System Checklist
(for any Greenhouse Gas Validation and Verification)
(based on ISO/IEC 17029: 2019, ISO 14065: 2020, ISO 14066: 2011
and ISO 14064-3: 2019)

The greenhouse gas validation and/or verification body shall complete the following checklist, which will be used for the assessment of the greenhouse gas validation and/or verification body's conformity with HKAS and HKCAS accreditation requirements.

This checklist consists of questions based on the requirements of HKAS 002, HKAS SC-06, HKCAS SC-16, ISO/IEC 17029: 2019, ISO 14065: 2020, ISO 14066: 2011 and ISO 14064-3: 2019. For further information, please refer to the corresponding document and clause as listed in the second column.

The greenhouse gas validation and/or verification body shall indicate in the 'QM Clause' column, for every question, the clause(s) in its management system manual, operation procedures or other related documentation which can demonstrate the greenhouse gas validation and/or verification body's conformity with the requirement.

The column headed 'OK' is for internal use of HKAS Executive.

A softcopy of this completed checklist shall be provided to HKAS Executive by email or other means.

Management System Checklist (for any Greenhouse Gas Validation and Verification)

ISO/IEC 17029: 2019, ISO 14065: 2020, ISO 14066: 2011 and ISO 14064-3: 2019 Requirements	Clause	OK	QM/Procedure Clause	Remarks / Questions to be asked at GHG Validation/Verification Body
ISO/IEC 17029: 2019				
General requirements	5			
Legal entity	5.1			
Is the validation/verification body a legal entity, or a defined part of a legal entity, that can be held legally responsible for all its validation/verification activities?		<input type="checkbox"/>		
Responsibility for validation/verification statements	5.2			
Does the validation/verification body be responsible for, and retain authority for, its validation/verification statements?		<input type="checkbox"/>		
Management of impartiality	5.3			
Does the validation/verification body undertake validation/verification activities impartially?	5.3.1	<input type="checkbox"/>		
Does the validation/verification body be responsible for the impartiality of its validation/verification activities and not allow commercial, financial or other pressures to compromise impartiality?	5.3.2	<input type="checkbox"/>		
Does the validation/verification body monitor its activities and its relationships to identify threats to its impartiality? Does this monitoring include the relationships of its personnel?	5.3.3	<input type="checkbox"/>		
If a threat to impartiality is identified, does the validation/verification body eliminate or minimize the effect so that the impartiality is not compromised?	5.3.4	<input type="checkbox"/>		
Does the validation/verification body have top management commitment to impartiality?	5.3.4	<input type="checkbox"/>		
Does the validation/verification body 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?	5.3.6	<input type="checkbox"/>		

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<p>Are review and decision made by personnel different from those who carried out the validation/verification execution?</p>	5.3.7	<input type="checkbox"/>		
<p>When providing both validation and verification to the same client, does the validation/verification body consider the potential threat to impartiality (e.g. self-review and familiarity) and manage this risk accordingly?</p>	5.3.8	<input type="checkbox"/>		
<p>Does the validation/verification body not offer or provide both consultancy and validation/verification for the same claim from the same client?</p>	5.3.9	<input type="checkbox"/>		
<p>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, does the validation/verification body 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 body is pre-engaged.</p>	5.3.10	<input type="checkbox"/>		
<p>Are the validation/verification body's activities not be marketed or offered as linked with the activities of any organization that provides consultancy?</p>	5.3.11	<input type="checkbox"/>		
<p>Does the validation/verification body 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? Does validation/verification body not state or imply that validation/verification would be simpler, easier, faster or less expensive if a specified consultancy organization were used?</p>	5.3.12	<input type="checkbox"/>		
<p>Does the validation/verification body 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.</p>	5.3.13	<input type="checkbox"/>		

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<p>Liability</p> <p>Is the validation/verification body 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?</p>	5.4	<input type="checkbox"/>		
<p>Structural requirements</p>	6			
<p>Organizational structure and top management</p>	6.1			
<p>Is the validation/verification body organized and managed so as to enable it to maintain the capability to perform its validation/verification activities?</p>	6.1.1	<input type="checkbox"/>		
<p>Are validation/verification activities structured and managed so as to safeguard impartiality?</p>	6.1.2	<input type="checkbox"/>		
<p>Does the validation/verification body 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, does the structure include the line of authority and the relationship to other parts within the same legal entity?</p>	6.1.3	<input type="checkbox"/>		
<p>Does the validation/verification body identify the top management (board, group of persons, or person) having overall authority and responsibility for each of the following:</p>	6.1.4			
<p>a) development of policies and establishment of processes relating to its operations;</p>		<input type="checkbox"/>		
<p>b) supervision of the implementation of the policies and processes;</p>		<input type="checkbox"/>		
<p>c) ensuring impartiality;</p>		<input type="checkbox"/>		
<p>d) supervision of its finances</p>		<input type="checkbox"/>		
<p>e) development of validation/verification activities and requirements;</p>		<input type="checkbox"/>		
<p>f) performance of validation/verification activities;</p>		<input type="checkbox"/>		

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g) decisions and issue of validation/verification statements; h) delegation of authority to committees or individuals, as required, to undertake defined activities on its behalf; i) contractual arrangements; j) personnel competence requirements; k) responsiveness to complaints and appeals; l) management system of the validation/verification body; m) provision of adequate resources for validation/verification activities?		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		
Operational control	6.2			
Does the validation/verification body 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?	6.2.1	<input type="checkbox"/>		
Does the validation/verification body 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.	6.2.2	<input type="checkbox"/>		
Does the validation/verification body consider the risk that these activities pose to the competence, consistency and impartiality of the validation/verification body?	6.2.3	<input type="checkbox"/>		

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<p>Resource requirements</p> <p>General</p> <p>Does the validation/verification body have access to personnel, facilities, equipment, systems and support services that are necessary to perform its validation/verification activities?</p> <p>Personnel</p> <p>Does the validation/verification body have access to a sufficient number of competent persons to perform its validation/verification activities.</p> <p>Does the validation/verification body require all personnel involved in validation/verification activities to enter into a legally enforceable agreement by which the personnel commit themselves to the following:</p> <p>a) to comply with the processes and instructions of the validation/verification body, including those relating to impartiality and confidentiality;</p> <p>b) 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;</p> <p>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?</p> <p>Does the validation/verification body 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?</p> <p>Do all personnel of the validation/verification body, either internal or external, that could influence the validation/verification activities, act impartially?</p>	<p>7</p> <p>7.1</p> <p>7.2</p> <p>7.2.1</p> <p>7.2.2</p> <p>7.2.3</p> <p>7.2.4</p>	<p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p>		

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Does the validation/verification body specify a period that personnel who have provided consultancy on the claim to be the object of validation/verification 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.	7.2.5	<input type="checkbox"/>		
Do all personnel, including any committee members, contractors, personnel of external bodies, or individuals acting on the validation/verification body's behalf, keep confidential all information obtained or created during the performance of the body's validation/verification activities?	7.2.6	<input type="checkbox"/>		
Does the validation/verification body communicate to personnel their duties, responsibilities and authorities?	7.2.7	<input type="checkbox"/>		
Management process for the competence of personnel	7.3			
Does the validation/verification body have a process for managing competence of its personnel involved in the validation/verification activities?	7.3.1	<input type="checkbox"/>		
Do the processes require the validation/verification body:	7.3.2			
a) to determine the criteria for the competence of personnel for each function in the validation/verification process, including at least:		<input type="checkbox"/>		
— the ability to apply generic validation/verification concepts (e.g. evidence gathering, risk, misstatements, level of assurance, materiality);		<input type="checkbox"/>		
— knowledge about the type and typical content of the client's claim;		<input type="checkbox"/>		
— knowledge of the programme requirements (e.g. competence required for specific validation/verification process);		<input type="checkbox"/>		
b) to identify training needs and provide, as necessary, training on validation/verification processes, requirements, methodologies, activities and other relevant validation/verification programme requirements;		<input type="checkbox"/>		
c) to demonstrate that the personnel have the required competence for the duties and responsibilities they undertake;		<input type="checkbox"/>		

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<p>d) to formally authorize personnel for functions in the validation/verification process;</p> <p>e) to monitor the performance of the personnel?</p> <p>Does the validation/verification body 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.</p> <p>Outsourcing</p> <p>In the absence of applicable programme prohibitions on outsourcing, does the validation/verification body outsource validation /verification activities by:</p> <p>a) retain full responsibility for the validation/verification;</p> <p>b) not outsource the engagement activities, the decision on the confirmation of the claim and the issue of the statement;</p> <p>c) have a legally enforceable agreement, including confidentiality and management of impartiality requirements, with each body that provides outsourced activities;</p> <p>d) 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;</p> <p>e) obtain consent from the client to use the organization that provides the outsourced activities?</p> <p>Validation/verification programme</p> <p>Does the validation/verification body apply one or more validation/verification programme(s) that are consistent with, and not exclude the requirements of this document?</p>	<p>7.3.3</p> <p>7.4</p> <p>8</p>	<p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p>		

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Process requirements	9			
General	9.1			
Does the validation/verification body complete the following process steps as validation/verification activities:				
— pre-engagement;		<input type="checkbox"/>		
— engagement;		<input type="checkbox"/>		
— planning;		<input type="checkbox"/>		
— validation/verification execution;		<input type="checkbox"/>		
— review;		<input type="checkbox"/>		
— decision and issue of the validation/verification statement;		<input type="checkbox"/>		
— facts discovered after the issue of the validation/verification statement;		<input type="checkbox"/>		
— handling of appeals;		<input type="checkbox"/>		
— handling of complaints;		<input type="checkbox"/>		
— records?		<input type="checkbox"/>		
Pre-engagement	9.2			
Does the validation/verification body require the client to submit information sufficient to carry out a pre-engagement review, including at least the following:	9.2.1			
a) client name and the proposed claim to be validated/verified;		<input type="checkbox"/>		
b) locations where the client's activities are undertaken;		<input type="checkbox"/>		

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Does the validation/verification body determine either accept or decline to perform validation/verification following the pre-engagement review of the submitted information by the client?	9.2.3	<input type="checkbox"/>		
Engagement	9.3			
Does the validation/verification body 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:	9.3.1			
a) for second- and third-party validation/verification activities, a legally enforceable agreement (e.g. a contract);		<input type="checkbox"/>		
b) for first party validation/verification activities, an internal agreement such as service level agreement, internal contract, statement of work, or other enforceable internal agreement?		<input type="checkbox"/>		
Does the validation/verification body ensure its agreement requires that the client complies at least with the following:	9.3.2			
a) validation/verification requirements;		<input type="checkbox"/>		
b) 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;		<input type="checkbox"/>		
c) where applicable, making provisions to accommodate observers;		<input type="checkbox"/>		
d) complying with the rules of the validation/verification body for reference to validation/verification or use of marks?		<input type="checkbox"/>		
Does the agreement confirm that the client engages the validation/verification body to undertake validation/verification activities, including the specification of:	9.3.3			
a) the items listed in clause 9.2.2 of ISO/IEC 17029: 2019 ;		<input type="checkbox"/>		

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<p>b) the specific requirements for the validation/verification activity, including any additional relevant requirements set by a programme or standard?</p>		<input type="checkbox"/>		
<p>Does the validation/verification body 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?</p>	9.3.4	<input type="checkbox"/>		
<p>Planning</p>	9.4			
<p>Does the validation/verification body undertake the following planning activities taking into account the requirements specified in the applicable validation/verification programme before undertaking the validation/verification activities:</p>	9.4.1			
<p>a) assign competent resources to undertake the activities;</p>		<input type="checkbox"/>		
<p>b) determine the validation/verification activities based on the understanding of the claim;</p>		<input type="checkbox"/>		
<p>c) assess the risk of a material misstatement regarding the claim;</p>		<input type="checkbox"/>		
<p>d) confirm the timing and access arrangements with the client;</p>		<input type="checkbox"/>		
<p>e) 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);</p>		<input type="checkbox"/>		
<p>f) 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;</p>		<input type="checkbox"/>		
<p>g) prepare a validation/verification plan considering the evidence-gathering plan as an input?</p>		<input type="checkbox"/>		

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<p>Does the validation/verification body develop a validation/verification plan that describes activities and schedules, and that includes the following:</p> <p>a) objectives and scope of validation/verification;</p> <p>b) identification of the validation/verification team members and their roles and responsibilities in the team (e.g. team leader, observer);</p> <p>c) time frame and duration of validation/verification activities;</p> <p>d) specified requirements?</p>	9.4.2	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		
<p>Does the validation/verification body 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?</p>	9.4.3	<input type="checkbox"/>		
<p>Does the validation/verification body communicate to the client the validation/verification plan?</p>	9.4.4	<input type="checkbox"/>		
<p>Validation/verification execution</p>	9.5			
<p>Does the validation/verification body perform the validation/verification execution activities in accordance with the validation/verification plan?</p>	9.5.1	<input type="checkbox"/>		
<p>Is the validation/verification plan revised as necessary during the validation/verification execution activities?</p>	9.5.2	<input type="checkbox"/>		
<p>Are any revisions to the validation/verification plan internally documented, including the reasons, and communicated to the client?</p>	9.5.3	<input type="checkbox"/>		
<p>Does the validation/verification body undertake the following activities:</p> <p>a) collection of sufficient objective evidence on original data/information, ensuring its traceability through the data/information management process, any further analysis and calculation;</p> <p>b) identification of misstatements and consideration of their materiality;</p>	9.5.4	<input type="checkbox"/> <input type="checkbox"/>		

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c) assessment of conformity with specified requirements, taking into account the validation/verification programme?		<input type="checkbox"/>		
Does the validation/verification body prepare the following:	9.5.5			
a) a conclusion on the outcome of the activities in clause 9.5.4 of ISO/IEC 17029: 2019;		<input type="checkbox"/>		
b) a draft validation/verification statement;		<input type="checkbox"/>		
c) a report, if applicable?		<input type="checkbox"/>		
Review	9.6			
Does the validation/verification body undertake review activities?	9.6.1	<input type="checkbox"/>		
Is the review carried out by persons who have not been involved in the validation/verification execution?	9.6.2	<input type="checkbox"/>		
Does the review confirm:	9.6.3			
a) that all validation/verification activities have been completed in accordance with the agreement and the programme;		<input type="checkbox"/>		
b) sufficiency and appropriateness of evidence to support the decision;		<input type="checkbox"/>		
c) whether significant findings have been identified, resolved, and documented?		<input type="checkbox"/>		
Does the reviewer communicate with the validation/verification team when the need for clarification arises? Does the validation/verification team address concerns raised by the reviewer?	9.6.4	<input type="checkbox"/>		
Does the review have available all records of the validation/verification activities as specified in clause 9.11 of ISO/IEC 17029: 2019.	9.6.5	<input type="checkbox"/>		

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Decision and issue of the validation/verification statement	9.7			
Decision	9.7.1			
Upon completion of the validation/verification review, does the validation/verification body make the decision on whether or not to confirm the claim?	9.7.1.1	<input type="checkbox"/>		
Is the decision made by persons who have not been involved in the validation/verification execution?	9.7.1.2	<input type="checkbox"/>		
Based on this decision, is the validation/verification statement issued or not issued according to the programme requirements?	9.7.1.3	<input type="checkbox"/>		
When the validation/verification body is not issuing a validation/verification statement, does the validation/verification body inform the client?	9.7.1.4	<input type="checkbox"/>		
Issue of the validation/verification statement	9.7.2			
When the validation/verification body issues a validation/verification statement, does the statement:				
a) state the client's name;		<input type="checkbox"/>		
b) identify whether it is a validation statement or a verification statement;		<input type="checkbox"/>		
c) refer to the claim, including date or period which the claim covers;		<input type="checkbox"/>		
d) include the type of the validation/verification body in relation to the statement in question (i.e. first party, second party or third party);		<input type="checkbox"/>		
e) 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);		<input type="checkbox"/>		
f) describe the objectives and scope of the validation/verification;		<input type="checkbox"/>		
g) describe whether the data and information supporting the claim were hypothetical, projected and/ or historical in nature;		<input type="checkbox"/>		

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<p>h) include a reference to the validation/verification programme and associated specified requirements;</p> <p>i) include the decision made about the claim, including the fulfilment of any programme related requirements (e.g. materiality or level of assurance);</p> <p>j) indicate the date and the unique identification of the statement;</p> <p>k) include any findings, that have not been addressed prior to the issue of the validation/verification statement, if required by the programme?</p>		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		
<p>Facts discovered after the issue of the validation/verification statement</p>	<p>9.8</p>			
<p>If new facts or information that could materially affect the validation/verification statement are discovered after the issue date, does the validation/verification body:</p>	<p>9.8.1</p>	<input type="checkbox"/>		
<p>a) communicate the matter as soon as practicable to the client and, if required, the programme owner;</p> <p>b) take appropriate action, including the following:</p> <p> 1) discuss the matter with the client;</p> <p> 2) consider if the validation/verification statement requires revision or withdrawal?</p>		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		
<p>If the validation/verification statement requires revision, does the validation/verification body 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.</p>	<p>9.8.2</p>	<input type="checkbox"/>		
<p>Does the validation/verification body communicate to other interested parties the fact that reliance of the original statement can now be compromised given the new facts or information?</p>	<p>9.8.3</p>	<input type="checkbox"/>		

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Handling of appeals	9.9			
Does the validation/verification body have a documented process to receive, evaluate and make decisions on appeals?	9.9.1	<input type="checkbox"/>		
Does the process for handling appeals include at least the following:	9.9.2			
a) a description of the process for receiving, investigating, substantiating the appeal, and deciding what actions are to be taken in response;		<input type="checkbox"/>		
b) tracking and recording the appeal, including the actions to resolve it;		<input type="checkbox"/>		
c) ensure appropriate action is taken?		<input type="checkbox"/>		
Is the validation/verification body receiving the appeal responsible for gathering all necessary information to determine whether the appeal is substantiated?	9.9.3	<input type="checkbox"/>		
Does the validation/verification body acknowledge receipt of the appeal, and provide the appellant with the outcome and, if applicable, progress reports?	9.9.4	<input type="checkbox"/>		
Is the description of the process for handling appeals available to any interested party?	9.9.5	<input type="checkbox"/>		
Is the validation/verification body responsible for all decisions during the process for handling appeals?	9.9.6	<input type="checkbox"/>		
Do the investigation and decision on appeals not result in any discriminatory actions?	9.9.7	<input type="checkbox"/>		
Is the decision on the appeal made by, or reviewed and approved by, individuals not involved in the decision which is the subject of the appeal in question?	9.9.8	<input type="checkbox"/>		
Handling of complaints	9.10			
Does the validation/verification body have a documented process to receive, evaluate and resolve complaints?	9.10.1	<input type="checkbox"/>		
Does the process for handling complaints include at least the following:	9.10.2			

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a) a description of the process for receiving, substantiating, investigating the complaint, and deciding what actions are to be taken in response;		<input type="checkbox"/>		
b) tracking and recording the complaint, including the actions undertaken to resolve it;		<input type="checkbox"/>		
c) ensuring appropriate action is taken?		<input type="checkbox"/>		
Is the validation/verification body receiving the complaint responsible for gathering all necessary information to determine whether the complaint is substantiated?	9.10.3	<input type="checkbox"/>		
Whenever possible, does the validation/verification body acknowledge receipt of the complaint, and provide the complainant with the outcome and, if applicable, progress reports?	9.10.4	<input type="checkbox"/>		
Is the description of the process for handling complaints available to any interested party?	9.10.5	<input type="checkbox"/>		
Upon receipt of a complaint, does the validation/verification body confirm whether the complaint relates to its validation/verification activities and, if so, resolve the complaint?	9.10.6	<input type="checkbox"/>		
Do the investigation and resolution of complaints not result in any discriminatory actions?	9.10.7	<input type="checkbox"/>		
Is the resolution of complaints made by, or reviewed and approved by, individuals not involved in the complaint in question? Where resources do not permit this, is there any other alternative approach not compromising impartiality?	9.10.8	<input type="checkbox"/>		
Records	9.11			
Does the validation/verification body maintain and manage records of its validation/verification activities including:	9.11.1			
a) information submitted during pre-engagement and scopes of validation/verification;		<input type="checkbox"/>		
b) justification for how validation/verification duration is determined;		<input type="checkbox"/>		
c) any revisions to the validation/verification planning activities;		<input type="checkbox"/>		

Management System Checklist (for any Greenhouse Gas Validation and Verification)

ISO/IEC 17029: 2019, ISO 14065: 2020, ISO 14066: 2011 and ISO 14064-3: 2019 Requirements	Clause	OK	QM/Procedure Clause	Remarks / Questions to be asked at GHG Validation/Verification Body
d) demonstration that the validation/verification activities have been carried out in accordance with the requirements of ISO/IEC 17029: 2019 and the validation/verification programme including findings and information on material or non-material misstatements;		<input type="checkbox"/>		
e) evaluation, selection and monitoring of performance of bodies providing outsourced activities;		<input type="checkbox"/>		
f) evidence to support conclusions and the decisions;		<input type="checkbox"/>		
g) validation/verification statements;		<input type="checkbox"/>		
h) complaints and appeals, and any subsequent correction or corrective actions?		<input type="checkbox"/>		
Does the validation/verification body maintain validation/verification records securely and confidentially, including during their transport, transmission, or transfer?	9.11.2	<input type="checkbox"/>		
Does the validation/verification body retain validation/verification records in accordance with the programme, contractual, and other management system requirements?	9.11.3	<input type="checkbox"/>		
Information requirements	10			
Publicly available information	10.1			
Does the validation/verification body ensure the following information is made publicly available:	10.1.1			
a) information about the validation/verification process;		<input type="checkbox"/>		
b) commitment to impartiality;		<input type="checkbox"/>		
c) list of validation/verification activities the validation/verification body provides, including reference to applicable programmes;		<input type="checkbox"/>		
d) complaints and appeals process?		<input type="checkbox"/>		

Management System Checklist (for any Greenhouse Gas Validation and Verification)

ISO/IEC 17029: 2019, ISO 14065: 2020, ISO 14066: 2011 and ISO 14064-3: 2019 Requirements	Clause	OK	QM/Procedure Clause	Remarks / Questions to be asked at GHG Validation/Verification Body
<p>Other information to be available</p> <p>Does the validation/verification body maintain and, upon request, provide clear, traceable, and accurate information about its activities and the sectors in which it operates?</p> <p>Unless otherwise specified in the programme, does the validation/verification body provide, upon request, the status of a given validation/verification statement?</p> <p>Does the validation/verification body provide information and update clients on the following:</p> <ul style="list-style-type: none"> a) the applicable validation/verification programmes and any changes; b) the fees for the validation/verification activity; c) the validation/verification body’s requirements for the client to: <ul style="list-style-type: none"> 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); d) 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 clause 10.3 of ISO/IEC 17029: 2019? 	<p>10.2</p> <p>10.2.1</p> <p>10.2.2</p> <p>10.2.3</p>	<p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p>		
<p>Reference to validation/verification and use of marks</p> <p>Does the validation/verification body have rules governing any reference to validation/verification or use of its marks that it authorizes its clients to use? Do these rules ensure, among other things, traceability back to the validation/verification body and to the validation/verification statement issued?</p>	<p>10.3</p> <p>10.3.1</p>	<p><input type="checkbox"/></p>		

Management System Checklist (for any Greenhouse Gas Validation and Verification)

ISO/IEC 17029: 2019, ISO 14065: 2020, ISO 14066: 2011 and ISO 14064-3: 2019 Requirements	Clause	OK	QM/Procedure Clause	Remarks / Questions to be asked at GHG Validation/Verification Body
Are reference or marks used only in relation to the claim which has been validated/ verified and not be misleading with regards to product certification?	10.3.2	<input type="checkbox"/>		
Confidentiality	10.4			
Is the validation/verification body responsible, through legally enforceable agreements, for the management of all information obtained or created during the performance of validation/ verification activities?	10.4.1	<input type="checkbox"/>		
Does the validation/verification body inform the client, in advance, of the information it intends to place in the public domain?	10.4.2	<input type="checkbox"/>		
Except for information that the client makes publicly available, or when agreed between the validation/verification body and the client, does the validation/verification body consider all other information proprietary information and regard as confidential?	10.4.3	<input type="checkbox"/>		
When the validation/verification body is required by law or authorized by contractual arrangements to release confidential information, does the validation/verification notify the client or individual concerned, unless prohibited by law, of the information released?	10.4.4	<input type="checkbox"/>		
The 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. Is the provider (source) of this information be confidential to the validation/verification body and not be shared with the client, unless agreed by the source?	10.4.5	<input type="checkbox"/>		
Management system requirements	11			
General	11.1			
Does the validation/verification body establish, document, implement and maintain a management system to support and demonstrate the consistent achievement of the requirements of this document?	11.1.1	<input type="checkbox"/>		
Does the management system of the validation/verification body include at least the following:	11.1.2			

Management System Checklist (for any Greenhouse Gas Validation and Verification)

ISO/IEC 17029: 2019, ISO 14065: 2020, ISO 14066: 2011 and ISO 14064-3: 2019 Requirements	Clause	OK	QM/Procedure Clause	Remarks / Questions to be asked at GHG Validation/Verification Body
<p>— policies and responsibilities;</p> <p>— management review;</p> <p>— internal audits;</p> <p>— corrective actions;</p> <p>— actions to address risks and opportunities;</p> <p>— documented information?</p>		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		
<p>The validation/verification body can meet clause 11.1.2 of ISO/IEC 17029: 2019 by establishing and maintaining a quality management system, in accordance with the requirements of ISO 9001. Does this quality management system support and demonstrate the consistent fulfilment of the requirements of ISO/IEC 17029: 2019?</p>	11.1.3	<input type="checkbox"/>		
<p>Management review</p>	11.2			
<p>Does the validation/verification body's management 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?</p>	11.2.1	<input type="checkbox"/>		
<p>Are the inputs to management review recorded? Do the inputs include information related to the following:</p>				
<p>a) changes in internal and external issues that are relevant to the validation/verification body;</p>		<input type="checkbox"/>		
<p>b) fulfilment of objectives;</p>		<input type="checkbox"/>		
<p>c) suitability of policies and procedures;</p>		<input type="checkbox"/>		
<p>d) status of actions from previous management reviews;</p>		<input type="checkbox"/>		
<p>e) outcome of recent internal audits;</p>		<input type="checkbox"/>		

Management System Checklist (for any Greenhouse Gas Validation and Verification)

ISO/IEC 17029: 2019, ISO 14065: 2020, ISO 14066: 2011 and ISO 14064-3: 2019 Requirements	Clause	OK	QM/Procedure Clause	Remarks / Questions to be asked at GHG Validation/Verification Body
f) corrective actions; g) assessments by external bodies; h) changes in the volume and type of the work or in the range of validation/verification body's activities; i) client and personnel feedback; j) complaints and appeals; k) effectiveness of any implemented improvements; l) adequacy of resources; m) results of risk analysis; n) other relevant factors, such as monitoring activities and training?		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		
Do the outputs from the management review record all decisions and actions related to at least: a) the effectiveness of the management system and its processes; b) improvement of the validation/verification body's activities related to the fulfilment of the requirements of this document; c) provision of required resources; d) any need for change?	11.2.3	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		
Internal audits Does the validation/verification body conduct internal audits at planned intervals to provide information on whether the management system: a) conforms to:	11.3			

Management System Checklist (for any Greenhouse Gas Validation and Verification)

ISO/IEC 17029: 2019, ISO 14065: 2020, ISO 14066: 2011 and ISO 14064-3: 2019 Requirements	Clause	OK	QM/Procedure Clause	Remarks / Questions to be asked at GHG Validation/Verification Body
<ul style="list-style-type: none"> - the validation/verification body's own requirements for its management system, including the validation/verification activities; - the requirements of this document; 		<input type="checkbox"/> 		
<p>b) is effectively implemented and maintained?</p>		<input type="checkbox"/>		
<p>Does the validation/verification body:</p> <ol style="list-style-type: none"> a) 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; b) define the audit criteria and scope for each audit; c) ensure that the results of the audits are reported to relevant personnel; d) implement appropriate correction and corrective actions without undue delay; e) retain records as evidence of the implementation of the audit programme and the audit results? 	11.3.2	<input type="checkbox"/> 		
<p>Does the validation/verification body ensure that its internal auditors do not audit their own work?</p>	11.3.3	<input type="checkbox"/>		
<p>Corrective action</p> <p>Does the validation/verification body establish processes for identification and management of nonconformities in its activities? Does the validation/verification body also, where necessary, take actions to eliminate the causes of nonconformities in order to prevent recurrence? Are corrective actions appropriate to the impact of the problems encountered? Do the processes define requirements for:</p> <ol style="list-style-type: none"> a) identifying nonconformities (e.g. from valid complaints and internal audits); 	11.4	<input type="checkbox"/> 		

Management System Checklist (for any Greenhouse Gas Validation and Verification)

ISO/IEC 17029: 2019, ISO 14065: 2020, ISO 14066: 2011 and ISO 14064-3: 2019 Requirements	Clause	OK	QM/Procedure Clause	Remarks / Questions to be asked at GHG Validation/Verification Body
b) determining the causes of nonconformity; c) correcting nonconformities; d) evaluating the need for actions to ensure that nonconformities do not recur; e) determining and implementing in a timely manner, the actions needed; f) recording the results of actions taken; g) reviewing the effectiveness of corrective actions?		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		
Actions to address risks and opportunities	11.5			
Does the validation/verification body consider the risks and opportunities associated with the validation/verification activities in order to:	11.5.1			
a) give assurance that the management system achieves its intended results; b) enhance opportunities to achieve the programme and objectives of the validation/verification body; c) prevent, or reduce, undesired impacts and potential failures in the validation/verification body's activities; d) achieve improvement?		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		
Does the validation/verification body plan:	11.5.2			
a) actions to address these risks and opportunities; b) how to integrate and implement these actions into its management system; c) how to evaluate the effectiveness of these actions?		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		

Management System Checklist (for any Greenhouse Gas Validation and Verification)

ISO/IEC 17029: 2019, ISO 14065: 2020, ISO 14066: 2011 and ISO 14064-3: 2019 Requirements	Clause	OK	QM/Procedure Clause	Remarks / Questions to be asked at GHG Validation/Verification Body
Are actions taken to address risks and opportunities proportional to the potential impact on the validation/verification statement?	11.5.3	<input type="checkbox"/>		
Documented information	11.6			
Does the validation/verification body control documented information required by the management system and by this document to ensure that it is:	11.6.1			
a) available and suitable for use, where and when it is needed, and		<input type="checkbox"/>		
b) adequately protected (e.g. from loss of confidentiality, improper use, or loss of integrity)?		<input type="checkbox"/>		
For the control of documented information, does the validation/verification body address the following activities, as applicable:	11.6.2			
a) distribution, access, retrieval and use;		<input type="checkbox"/>		
b) storage and preservation, including preservation of legibility;		<input type="checkbox"/>		
c) control of changes (e.g. version control);		<input type="checkbox"/>		
d) retention and disposition?		<input type="checkbox"/>		
Is documented information of external origin determined by the validation/verification body to be necessary for the planning and operation of the management system identified as appropriate and controlled?	11.6.3	<input type="checkbox"/>		
Is documented information retained as evidence of conformity protected from unintended alterations?	11.6.4	<input type="checkbox"/>		

Management System Checklist (for any Greenhouse Gas Validation and Verification)

ISO/IEC 17029: 2019, ISO 14065: 2020, ISO 14066: 2011 and ISO 14064-3: 2019 Requirements	Clause	OK	QM/Procedure Clause	Remarks / Questions to be asked at GHG Validation/Verification Body
ISO 14065: 2020				
General Requirements	5			
Legal entity	5.1			
Does the validation/verification body 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?		<input type="checkbox"/>		
Management of impartiality	5.3			
Does the validation/verification body ensure, through a mechanism independent of its operations, that impartiality is being achieved?		<input type="checkbox"/>		
Resource requirement	7			
Personnel	7.2			
For ISO/IEC 17029:2019, clause 7.2.4, do verifiers/validators demonstrate compliance with ethical requirements by adhering to the principles included in Clause 4 of ISO 14065: 2020?		<input type="checkbox"/>		
For ISO/IEC 17029:2019, clause 7.2.5, is the period specified not less than two years?		<input type="checkbox"/>		
Management process for the competence of personnel	7.3			
In addition to having the process required by ISO/IEC 17029:2019, 7.3.1, does the validation/verification body establish, implement and maintain a process for:	7.3.2			
a) defining required competencies for each programme and sector in which it operates;		<input type="checkbox"/>		
b) ensuring that validators, verifiers, technical experts and reviewers have appropriate competencies;		<input type="checkbox"/>		

Management System Checklist (for any Greenhouse Gas Validation and Verification)

ISO/IEC 17029: 2019, ISO 14065: 2020, ISO 14066: 2011 and ISO 14064-3: 2019 Requirements	Clause	OK	QM/Procedure Clause	Remarks / Questions to be asked at GHG Validation/Verification Body
<p>c) ensuring that there is access to relevant internal or external expertise for advice on specific matters relating to environmental information programme, validation or verification activities, sectors or areas within the scope of their work?</p>		<input type="checkbox"/>		
<p>Does the validation/ verification body follow the additional requirements and competencies for personnel given in Annexes D, E and F of ISO 14065: 2020as applicable?</p>		<input type="checkbox"/>		
<p>Regarding ISO/IEC 17029:2019, 7.3.3, note that performance monitoring shall be periodic. Do the monitoring techniques include annual performance reviews, review of the reports, on the job monitoring and interviews? Are the monitoring techniques used in proportion with the impact of the performance on the outcome of the validation/ verification?</p>	7.3.3	<input type="checkbox"/>		
<p>Does the validation/verification body establish competent validation/verification teams and 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.</p>	7.3.4	<input type="checkbox"/>		
<p>Does the validation/verification team have the ability to apply detailed knowledge of the applicable programme, including its:</p>	7.3.5			
<p>a) eligibility requirements;</p>		<input type="checkbox"/>		
<p>b) implementation in different jurisdictions, as applicable;</p>		<input type="checkbox"/>		
<p>c) validation or verification requirements and guidelines?</p>		<input type="checkbox"/>		
<p>Does the validation/verification team have sufficient technical expertise to evaluate:</p>	7.3.6			
<p>a) relevant activities and technology;</p>		<input type="checkbox"/>		
<p>b) quantification, monitoring and reporting, including relevant technical and sector issues?</p>		<input type="checkbox"/>		
<p>Does the validation/verification team have data and information auditing expertise to evaluate the environmental information statement, including the ability:</p>	7.3.7			

Management System Checklist (for any Greenhouse Gas Validation and Verification)

ISO/IEC 17029: 2019, ISO 14065: 2020, ISO 14066: 2011 and ISO 14064-3: 2019 Requirements	Clause	OK	QM/Procedure Clause	Remarks / Questions to be asked at GHG Validation/Verification Body
a) to evaluate the information system to determine whether the responsible party has effectively identified, collected, analysed and reported on relevant environmental information, and has systematically taken corrective actions to address any misstatements and nonconformities; b) to design an evidence-gathering plan; c) to analyse risks associated with the use of data and data systems; d) to identify failures in data and data systems; e) to evaluate the impact of the various streams of data on the materiality of the environmental information statement?		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		
Is the validation/verification team able to communicate effectively in appropriate languages on matters relevant to the validation or verification?	7.3.8	<input type="checkbox"/>		
Does the validation/verification team leader have:	7.3.9	<input type="checkbox"/>		
a) sufficient knowledge and expertise of the competencies detailed in clauses 7.3.1 to 7.3.5 of ISO 14065: 2020 to manage the validation/verification team in order to meet the validation or verification objectives;		<input type="checkbox"/>		
b) the demonstrated ability to perform validation or verification;		<input type="checkbox"/>		
c) the demonstrated ability to manage audit teams?		<input type="checkbox"/>		
Process requirements	9			
Pre-engagement	9.2			
In addition to the requirements given in ISO/IEC 17029: 2019, clause 9.2.2, does the validation/verification team ensure that the engagement type(s) has(ve) been identified?		<input type="checkbox"/>		

Management System Checklist (for any Greenhouse Gas Validation and Verification)

ISO/IEC 17029: 2019, ISO 14065: 2020, ISO 14066: 2011 and ISO 14064-3: 2019 Requirements	Clause	OK	QM/Procedure Clause	Remarks / Questions to be asked at GHG Validation/Verification Body
<p>Engagement</p> <p>In addition to the requirements given in ISO/IEC 17029: 2019, clause 9.3.2, does the client communicate any facts to the validation/verification body that can affect the validity of an issued opinion?</p>	9.3	<input type="checkbox"/>		
<p>Planning</p>	9.4			
<p>In addition to the planning activities required in ISO/IEC 17029:2019, clause 9.4.1, does the validation/verification team:</p>	9.4.2			
<p>a) 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;</p>		<input type="checkbox"/>		
<p>b) assess the risk of nonconformity to the criteria?</p>		<input type="checkbox"/>		
<p>In addition to the requirements of ISO/IEC 17029: 2019, clause 9.4.2, does the validation/verification plan include the level of assurance and materiality?</p>	9.4.3	<input type="checkbox"/>		
<p>Are the validation/verification plan and evidence-gathering plan approved by the team leader?</p>	9.4.4	<input type="checkbox"/>		
<p>Are the amendments to the validation/verification plan and evidence-gathering plan approved by the team leader in the following circumstances:</p>	9.4.5			
<p>a) change in scope or timing of validation/verification activities;</p>		<input type="checkbox"/>		
<p>b) change in evidence-gathering procedures;</p>		<input type="checkbox"/>		
<p>c) change in locations and sources of information for evidence-gathering;</p>		<input type="checkbox"/>		
<p>d) when the validation/verification process identifies new risks or concerns that could lead to material misstatements or nonconformities?</p>		<input type="checkbox"/>		

Management System Checklist (for any Greenhouse Gas Validation and Verification)

ISO/IEC 17029: 2019, ISO 14065: 2020, ISO 14066: 2011 and ISO 14064-3: 2019 Requirements	Clause	OK	QM/Procedure Clause	Remarks / Questions to be asked at GHG Validation/Verification Body
<p>Review</p> <p>In addition to the requirements in ISO/IEC 17029: 2019, clause 9.6.2, is the review carried out by persons who have not been involved in the planning and are not part of the validation/verification team?</p> <p>In addition to the requirements of ISO/IEC 17029: 2019, clause 9.6.3, does the review confirm:</p> <p>a) the competencies of validation/verification team members for the activities that they conducted;</p> <p>b) whether the validation/verification planning has been designed appropriately, including whether the objective, scope and materiality are addressed by:</p> <p>1) the strategic analysis and risk assessment;</p> <p>2) the validation/verification plan;</p> <p>3) the evidence-gathering plan;</p> <p>c) significant decisions made by the validation/verification team during the validation/verification;</p> <p>d) whether the opinion is appropriately drafted;</p> <p>e) whether the environmental information statement is fairly stated and conforms to criteria?</p> <p>In addition to the requirements of ISO/IEC 17029: 2019, 9.6.5, the review may start at any time during the process before the opinion is issued to allow significant issues identified by the reviewer to be resolved. In this case, is the independence of the reviewer maintained, and are the activities planned and undertaken by the reviewer(s), including the results, documented?</p>	<p>9.6</p> <p>9.6.2</p> <p>9.6.4</p> <p>9.6.5</p>	<p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p>		

Management System Checklist (for any Greenhouse Gas Validation and Verification)

ISO/IEC 17029: 2019, ISO 14065: 2020, ISO 14066: 2011 and ISO 14064-3: 2019 Requirements	Clause	OK	QM/Procedure Clause	Remarks / Questions to be asked at GHG Validation/Verification Body
Is the review completed before the final opinion, or the report of factual finding for the AUP, is issued?	9.6.6	<input type="checkbox"/>		
Decision and issue of the validation/verification statement	9.7			
Decision	9.7.1			
Regarding ISO/IEC 17029: 2019, clause 9.7.1.2, note that the person assigned to make the decision may be the reviewer. Is the decision made by persons who have not been involved in the validation/verification planning?	9.7.1.4	<input type="checkbox"/>		
If an opinion is issued, does the validation/verification body select one type of opinion, such as:	9.7.1.6			
a) unmodified;		<input type="checkbox"/>		
b) modified;		<input type="checkbox"/>		
c) adverse.		<input type="checkbox"/>		
The validation/verification 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, does the validation/verification body 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 misstatements(s) are material and pervasive?	9.7.1.7	<input type="checkbox"/>		
At the conclusion of an engagement to verify statements of historical information, does the verification body issue an opinion, unless it has disclaimed the issuance of an opinion or the engagement type is AUP? An opinion providing assurance to intended users shall be based upon the verification of sufficient and appropriate historical evidence.	9.7.1.8	<input type="checkbox"/>		

Management System Checklist (for any Greenhouse Gas Validation and Verification)

ISO/IEC 17029: 2019, ISO 14065: 2020, ISO 14066: 2011 and ISO 14064-3: 2019 Requirements	Clause	OK	QM/Procedure Clause	Remarks / Questions to be asked at GHG Validation/Verification Body
<p>At the conclusion of an engagement to validate statements about the outcome of future activities, does the validation body 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.</p>	9.7.1.9	<input type="checkbox"/>		
<p>Issue of the validation/verification statement</p>	9.7.2			
<p>If the environmental information statement includes a mixture of hypothetical, projected and/or historical information, are the validation and verification opinion included in the same document?</p>		<input type="checkbox"/>		
<p>Does the opinion contain:</p>				
<ul style="list-style-type: none"> - identification of the environmental information-related activity (e.g. organization project or product); 		<input type="checkbox"/>		
<ul style="list-style-type: none"> - identification of the responsible party; 		<input type="checkbox"/>		
<ul style="list-style-type: none"> - a statement that the environmental information statement is the responsibility of the responsible party; 		<input type="checkbox"/>		
<ul style="list-style-type: none"> - identification of the criteria agreed by the responsible party and the body for the development of the environmental information statement; 		<input type="checkbox"/>		
<ul style="list-style-type: none"> - identification of the criteria used by the body to validate or verify the environmental information statement; 		<input type="checkbox"/>		
<ul style="list-style-type: none"> - 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 can change? 		<input type="checkbox"/>		
<p>Does the opinion contain statements that limit the liability of the body?</p>		<input type="checkbox"/>		

Management System Checklist (for any Greenhouse Gas Validation and Verification)

ISO/IEC 17029: 2019, ISO 14065: 2020, ISO 14066: 2011 and ISO 14064-3: 2019 Requirements	Clause	OK	QM/Procedure Clause	Remarks / Questions to be asked at GHG Validation/Verification Body
Does the modified opinion contain a description of the reason for the modification? If the reason for the modified opinion is quantitative, does the validation/verification body's opinion indicate the value of the material misstatement and its effect on the environmental information statement?		<input type="checkbox"/>		
Does the adverse opinion include the reason(s) for the adverse opinion?		<input type="checkbox"/>		
When disclaiming the issuance of an opinion, does the validation/verification body provide an explanation?		<input type="checkbox"/>		
Information Requirements	10			
Public available information	10.1			
Does publicly provided information include any requirements regarding the use of the body's opinion in its entirety (see Annex B of ISO 14065: 2020)?		<input type="checkbox"/>		
Other information to be available	10.2			
In addition to the requirements of ISO/IEC 17029: 2019, clause 10.2.3, does the validation /verification team provide a detailed description of the validation/verification process?	10.2.3	<input type="checkbox"/>		
Reference to validation/verification and use of marks	10.3			
Does the validation/verification body 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?	10.3.2	<input type="checkbox"/>		
Does the validation/verification body establish rules applying to references to data and information in an environmental information statement that were validated or verified?		<input type="checkbox"/>		
Does the validation/verification body's agreement require the client to ensure that any opinions or reports of factual findings made public by the client shall be communicated in their entirety?	10.3.3	<input type="checkbox"/>		

Management System Checklist (for any Greenhouse Gas Validation and Verification)

ISO/IEC 17029: 2019, ISO 14065: 2020, ISO 14066: 2011 and ISO 14064-3: 2019 Requirements	Clause	OK	QM/Procedure Clause	Remarks / Questions to be asked at GHG Validation/Verification Body
Management system requirements	11			
Is the management review conducted at least once a year, not exceeding 15 months between management reviews?	11.2	<input type="checkbox"/>		
Is the internal audit conducted at least one a year, not exceeding 15 months between audits?	11.3	<input type="checkbox"/>		
ISO 14066: 2011				
Team Competence	5			
General	5.1			
Does a validation team or a verification team collectively have the required competence to perform validation or verification activities?		<input type="checkbox"/>		
Knowledge	5.2			
General	5.2.1			
Does a validation team or a verification team possess the following:				
a) GHG programme knowledge,		<input type="checkbox"/>		
b) technical knowledge,		<input type="checkbox"/>		
c) data and information auditing knowledge, and		<input type="checkbox"/>		
d) team leader knowledge?		<input type="checkbox"/>		

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<p>GHG programme knowledge</p> <p>Generic GHG programme knowledge</p> <p>Does a validation team or a verification team collectively have GHG programme knowledge, including the following:</p> <ul style="list-style-type: none"> a) eligibility requirements, b) applicable legal requirements, c) implementation in different jurisdictions as applicable, d) restrictions associated with geographic locations, e) validation or verification requirements and guidelines, and f) scope of the GHG emissions subject to reporting? <p>Additional GHG programme knowledge for organisation level verification</p> <p>Does a verification team have additional GHG programme knowledge for organisation level verification, including, as applicable, eligible processes and sectors?</p> <p>Additional GHG programme knowledge for project validation or verification</p> <p>Does a project validation team or a project verification team collectively have additional GHG programme knowledge for project validation or verification, including the following:</p> <ul style="list-style-type: none"> a) established project boundaries and project types, including industry sectors and technology areas, b) applicable project methodologies, and 	<p>5.2.2</p> <p>5.2.2.1</p> <p>5.2.2.2</p> <p>5.2.2.3</p>	<p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p>		

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<p>c) eligible emission reductions or removal enhancements?</p> <p>Technical knowledge</p> <p>Generic technical knowledge</p> <p>Does a validation team or a verification team collectively have technical knowledge, including (as applicable) the following:</p> <p>a) GHGs, global warming potentials, activity data and emission factors,</p> <p>b) application of materiality and material discrepancy,</p> <p>c) application of quantification and reporting principles (e.g. completeness, consistency, accuracy, transparency and relevance),</p> <p>d) relevant sector GHG sources, sinks and reservoirs (SSRs), and</p> <p>e) relevant sector quantification methodologies, monitoring techniques and calibration procedures and their consequences for data quality?</p> <p>Additional technical knowledge for organisation level verification</p> <p>Does a verification team collectively shall have additional technical knowledge for organisation level verification, including (as applicable) criteria, processes, procedures and/or methodologies for setting:</p> <p>a) organisational boundaries, and</p> <p>b) operational boundaries?</p> <p>Additional technical knowledge for project validation or verification</p> <p>Does a project validation team or a project verification team collectively have additional project-specific technical knowledge including (as applicable) the following:</p>	<p>5.2.3</p> <p>5.2.3.1</p> <p>5.2.3.2</p> <p>5.2.3.3</p>	<p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p>		

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<p>a) the application of the following principles and concepts:</p> <ul style="list-style-type: none"> – conservativeness, – equivalence, – additionality, – leakage, and – permanence; <p>b) common criteria, processes, procedures and/or methodologies for:</p> <ul style="list-style-type: none"> – selecting baselines, – setting GHG project boundaries, – assessing additionality (as exemplified by benchmarking and financial, technological and policy barriers), and – the treatment of uncertainty; <p>c) key factors that influence the GHG emission reduction and/or removal enhancement;</p> <p>d) the views of relevant stakeholders?</p> <p>Additional technical knowledge for the verification of other GHG assertions</p> <p>Does a verification team collectively have additional technical knowledge for the verification of other GHG assertions, including as applicable criteria, processes, procedures and/or methodologies for the following:</p> <ul style="list-style-type: none"> a) life cycle assessment for the purposes of carbon footprint declarations, b) environmental declarations and labels, and 	<p>5.2.3.4</p>	<p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p>		

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<p>Skills</p> <p>Does a validation team or a verification team collectively have the necessary skills to perform validation or verification activities? Examples of applicable skills include the ability to:</p> <ul style="list-style-type: none"> a) retrieve relevant information and apply the knowledge in a manner appropriate for the work, b) understand the meaning, translation, and interpretation of information, c) think critically and analyse multiple inputs, d) distinguish between facts and inferences and exercise professional scepticism, e) carry out independent research to challenge assumptions and evidence asserted by a responsible party or client, f) strike a balance between attention to detail and a high-level assessment of the anticipated outcome during the validation or verification process, g) manage detail, particularly at the level of ensuring that required checks are performed (e.g. between a GHG project plan and the GHG project report, and between a GHG inventory and its corresponding report), h) evaluate the information, data, and assumptions and make professional judgements, i) apply validation and verification methods in expected and unanticipated situations, and j) communicate the validation or verification process and results. 	<p>5.3</p>	<p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p>		
<p>Sector competence</p> <p>Does a validation team or a verification team collectively have applicable sector knowledge and skills?</p>	<p>6</p>	<p><input type="checkbox"/></p>		

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<p>For each sector, does the validation team or verification team's collective technical competence include (as applicable) the capability to:</p> <ul style="list-style-type: none"> a) identify GHG SSRs from process flow diagrams, site plans, site inspections, process and instrumentation drawings, approvals and permits or other data sources, b) identify GHG SSRs relative to the sector, c) identify sources of leakage, d) identify project baselines associated with a specific project type, e) identify situations that could affect the materiality of the GHG assertion, including typical and atypical operating conditions, f) demonstrate equivalence between the type and level of activities, goods or services of the baseline scenario and GHG project, and g) apply industry knowledge in assessing the project and baseline scenarios? 		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		
<p>Competence for the review of GHG validation or verification statements</p> <p>Is personnel carrying out the review of the validation or verification statement competent to carry out the functions or activities in the standards?</p>	7	<input type="checkbox"/>		
<p>Development and maintenance of validation and verification knowledge and skills</p>	8			
<p>General</p> <p>Is a validation team or a verification team competent on the basis of the team's collective knowledge, skills, and abilities?</p>	8.1	<input type="checkbox"/>		

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<p>Demonstration of knowledge and skills</p> <p>For the purposes of achieving initial or supplemental qualifications to undertake validation or verification activities for given sectors, does a validator or verifier demonstrate his/her knowledge and skills through a variety of methods, including, but not limited to:</p> <ul style="list-style-type: none"> a) education, b) training, c) work experience relevant to the competence required for the activity, and d) tutoring or mentoring by more experienced staff (e.g. other members of the GHG validation team or verification team)? 	8.2	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> 		
<p>Maintenance of knowledge and skills</p> <p>Does a validator or a verifier 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?</p> <p>Does a validator or a verifier undertake a programme of continuing professional development, including training, consistent with emerging trends in GHG management?</p>	8.3	<input type="checkbox"/> <input type="checkbox"/> 		
<p>ISO 14064-3: 2019</p> <p>Requirements applicable to verification/validation</p> <p>Pre-engagement activities</p> <p>General</p> <p>Does the verifier/validator confirm the following aspects of the engagement:</p> <ul style="list-style-type: none"> a) type; 	5 5.1 5.1.1	<input type="checkbox"/> 		

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<p>b) objectives: verification/validation;</p> <p>c) scope: boundary, period;</p> <p>d) criteria: materiality, level of assurance, etc?</p> <p>Type of engagement</p> <p>Do the verifier/validator and the client agree on the engagement type(s) and consider the needs of the intended user? Does the verifier/validator assess the appropriateness of the proposed engagement type?</p> <p>Level of assurance in the case of verification</p> <p>For verification, do the verifier and the client agree on the level of assurance to be applied and consider the needs of the intended user? Does the verifier assess the appropriateness of the level of assurance? Does the verifier not change the level of assurance during the verification, but may terminate the engagement and start a new engagement with a different level of assurance? Is the level of assurance specified prior to the start of the verification because the level of assurance establishes the nature, extent and timing (the design) of the evidence-gathering activities?</p> <p>ISO 14064-3: 2019 describes requirements applicable for verification at a reasonable level of assurance. In cases of limited level of assurance, are the requirements in Annex A of ISO 14064-3: 2019 met?</p> <p>Objectives</p> <p>Do the verifier/validator and client agree on the verification/validation objectives at the beginning of the verification/validation engagement?</p> <p>Do verification objectives include reaching a conclusion about the accuracy of the GHG statement and the conformity of the statement with criteria?</p>	<p>5.1.2</p> <p>5.1.3</p> <p>5.1.4</p>	<p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p>		

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<p>Do validation objectives include an assessment of the likelihood that implementation of the GHG-related activities will result in the achievement of GHG outcomes as stated by the responsible party, if included in the validation scope?</p>	5.1.5	<input type="checkbox"/>		
<p>Criteria</p> <p>Do the verifier/validator and client agree on the criteria taking into account the principles and requirements of the standards or GHG programme to which the responsible party subscribes? Does the verifier/validator assess the suitability of the criteria proposed by the client, considering:</p> <p>a) the method for determining engagement scope and boundaries;</p> <p>b) the GHGs and sources, sinks and reservoirs (SSRs) to be accounted for;</p> <p>c) the quantification methods;</p> <p>d) requirements for disclosures?</p> <p>Are the criteria relevant, complete, reliable and understandable? Does it available to the intended user? Are the criteria referenced in the opinion?</p>		<input type="checkbox"/>		
		<input type="checkbox"/>		
		<input type="checkbox"/>		
		<input type="checkbox"/>		
<p>Scope</p> <p>Do the verifier/validator and client agree on the verification/validation scope at the beginning of the verification/validation process? Does the scope, as a minimum, include the following:</p> <p>a) boundaries;</p> <p>b) facilities, physical infrastructure, activities, technologies and processes;</p> <p>c) GHG SSRs;</p> <p>d) types of GHGs;</p>	5.1.6	<input type="checkbox"/>		
		<input type="checkbox"/>		
		<input type="checkbox"/>		
		<input type="checkbox"/>		

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<p>e) time period?</p> <p>For GHG statements that contain emission reductions or removal enhancements, does the scope also include:</p> <ul style="list-style-type: none"> — any material secondary effects; — baselines (verification); — baseline scenarios (validation)? <p>Materiality thresholds</p> <p>Does the verifier/validator confirm the materiality threshold required by the intended users? If no materiality threshold has been specified by intended users, does the verifier/validator set (a) materiality threshold(s) and communicate them to the client?</p> <p>Verification/validation team selection</p> <p>Is the team selected has the necessary skills and competences to undertake the verification/ validation?</p> <p>Verification/validation activities and techniques</p> <p>Do verifiers/validators use one or more of the following evidence-gathering activities and techniques in the verification/validation:</p> <ul style="list-style-type: none"> a) observation; b) inquiry; c) analytical testing; d) confirmation; 	<p></p> <p>5.1.7</p> <p></p> <p>5.2</p> <p></p> <p>5.3</p>	<p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p>		

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e) recalculation; f) examination; g) retracing; h) tracing; i) control testing; j) sampling; k) estimate testing; l) cross-checking; m) reconciliation?		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		
Specific requirements	5.4			
Verifier/validator communication	5.4.1			
Does the verifier/validator, as soon as practicable, communicate requests for clarification, material misstatements and nonconformities to the responsible party? If there is a material adjustment to be made to the GHG statement, does the verifier/validator communicate the need for the adjustment to the responsible party?		<input type="checkbox"/>		
If, in the verifier's/validator's judgement, the responsible party does not respond appropriately within a reasonable period, does the verifier/validator inform the client, if different from the responsible party?		<input type="checkbox"/>		
If, in the verifier's/validator's judgement, the client does not respond appropriately within a reasonable period, does the verifier/validator:				
a) issue a modified or adverse verification/validation opinion; or		<input type="checkbox"/>		
b) withdraw from the verification/validation?		<input type="checkbox"/>		

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Does the verifier/validator communicate non-material misstatements to the responsible party?		<input type="checkbox"/>		
<p>Sufficiency of evidence</p>	5.4.2			
<p>If the verifier/validator determines that there is insufficient information to support the GHG statement, does the verifier/validator request additional information? If sufficient information cannot be obtained and the information is necessary for the verifier/validator to form a conclusion, does the verifier/validator not proceed with the verification/validation and disclaim the issuance of an opinion?</p>		<input type="checkbox"/>		
<p>Intentional misstatement</p>	5.4.3			
<p>If a matter comes to the verifier's/validator's attention that causes the verifier/validator to believe in the existence of intentional misstatement or noncompliance by the responsible party with laws and regulations, does the verifier/validator communicate the matter to the appropriate parties as soon as practicable?</p>		<input type="checkbox"/>		
<p>Documented information</p>	5.4.4			
<p>Does the verifier/validator maintain the following records:</p>				
<p>a) engagement terms;</p>		<input type="checkbox"/>		
<p>a) verification/validation plan;</p>		<input type="checkbox"/>		
<p>b) evidence-gathering plan;</p>		<input type="checkbox"/>		
<p>c) who performed the evidence-gathering activities and when they were performed;</p>		<input type="checkbox"/>		
<p>d) collected evidence;</p>		<input type="checkbox"/>		
<p>e) requests for clarification, material misstatements and nonconformities arising from the verification/validation and the conclusions reached;</p>		<input type="checkbox"/>		

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f) communication with the responsible party on material misstatements; g) the conclusions reached and opinions by the verifier/validator; h) the name of the independent reviewer, the date of review and comments of the reviewer?		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		
Verification	6			
Planning	6.1			
Strategic analysis	6.1.1			
General	6.1.1.1			
Does the verifier perform a strategic analysis to understand the activities and complexity of the organization, project or product, and to determine the nature and extent of the verification activities?		<input type="checkbox"/>		
Does the strategic analysis consider:				
a) relevant sector information;		<input type="checkbox"/>		
b) the nature of operations of the facility(ies) or project or product;		<input type="checkbox"/>		
c) the requirements of the criteria, including applicable regulatory and/or GHG programme requirements;		<input type="checkbox"/>		
d) the intended user’s materiality threshold, including the qualitative and quantitative components;		<input type="checkbox"/>		
e) the likely accuracy and completeness of the GHG statement;		<input type="checkbox"/>		
f) the scope of the GHG statement and related boundaries;		<input type="checkbox"/>		
g) the time boundary for data;		<input type="checkbox"/>		

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<p>h) emissions SSRs and their contribution to the overall GHG statement;</p> <p>i) changes in GHG emissions, removals and reservoir quantities from the prior reporting period;</p> <p>j) appropriateness of quantification and reporting methods, and any changes;</p> <p>k) sources of GHG information;</p> <p>l) data management information system and controls;</p> <p>m) management oversight of the responsible party’s reporting data and supporting processes;</p> <p>n) the availability of evidence for the responsible party's GHG information and statement;</p> <p>o) the results of previous verifications;</p> <p>p) the results of sensitivity or uncertainty analysis (see ISO 14067);</p> <p>q) allocation approach;</p> <p>r) the type of GHGs (e.g. only CO2 or also other gases);</p> <p>s) the applied monitoring methodology (i.e. direct measurement of GHGs or calculation of GHGs with indirect measurement of activity and calculation data);</p> <p>t) other relevant information?</p> <p>Are the results of the strategic analysis used in the risk assessment?</p> <p>Additional requirements for project GHG statement verification</p> <p>Does the strategic analysis consider:</p> <p>a) the project plan;</p>	<p>6.1.1.2</p>	<p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p>		

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<p>b) the results of the validation report;</p> <p>c) the requirements of the monitoring plan;</p> <p>d) the applied monitoring methodology;</p> <p>e) the monitoring report?</p> <p>Additional requirements for product GHG statement verification</p> <p>Does the strategic analysis consider:</p> <p>a) the results of the life cycle interpretation, including conclusions and limitations;</p> <p>b) the functional or declared unit (see ISO 14067);</p> <p>c) the characteristics of unit processes;</p> <p>d) the life-cycle stages;</p> <p>e) cut-offs?</p> <p>Risk assessment</p> <p>General</p> <p>Does the verifier perform a risk assessment of the GHG statement to identify the risk of a material misstatement or nonconformity with the criteria? Does the risk assessment consider the results of the materiality assessment?</p> <p>Does the verifier assess the risk of misstatement and determine the nature and extent of evidence-gathering activities? Does the verifier determine performance materiality taking into account the intended user’s quantitative materiality threshold? Does the verifier identify qualitative matters that may be material?</p>	<p>6.1.1.3</p> <p>6.1.2</p> <p>6.1.2.1</p>	<p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p>		

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<p>Types of risks</p> <p>Are inherent risks, control risks and detection risks identified and assessed for the GHG statement? Are these risks identified:</p> <p>a) for emissions and removals: occurrence, completeness, accuracy, cut-off and classification;</p> <p>b) for storage: existence, rights and obligations, completeness, and accuracy and allocation?</p> <p>Risk assessment considerations</p> <p>Does the risk assessment consider the following:</p> <p>a) the likelihood of intentional misstatement in the GHG statement;</p> <p>b) the relative effect of emission sources on the overall GHG statement and materiality;</p> <p>c) the likelihood of omission of a potentially significant emission source;</p> <p>d) whether there are any significant emissions that are outside the normal course of business for the responsible party or that otherwise appear to be unusual;</p> <p>e) the nature of operations specific to an organization, facility, project or product;</p> <p>f) the degree of complexity in determining the organizational or project boundary or product system boundary and whether related parties are involved;</p> <p>g) any changes from prior periods;</p> <p>h) the likelihood of non-compliance with applicable laws and regulations that can have a direct effect on the content of the GHG statement;</p> <p>i) any significant economic or regulatory changes that might impact emissions and emissions reporting;</p>	<p>6.1.2.2</p> <p>6.1.2.3</p>	<p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p>		

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<p>j) selection, quality and sources of GHG data;</p> <p>k) the level of detail of the available documentation;</p> <p>l) the nature and complexity of quantification methods;</p> <p>m) the degree of subjectivity in the quantification of emissions;</p> <p>n) any significant estimates and the data on which they are based;</p> <p>o) the characteristics of the data management information system and controls;</p> <p>p) the apparent effectiveness of the responsible party’s control system in identifying and preventing errors or omissions;</p> <p>q) any controls used to monitor and report of GHG data;</p> <p>r) the experience, skills and training of personnel?</p> <p>Information sources for risk assessment</p> <p>Does the verifier perform an initial site visit to obtain data and information for the risk assessment?</p> <p>Does the verifier perform high-level analytical procedures to determine other areas of risk? Do these high-level analytical procedures include:</p> <p>a) evaluation of changes in GHG emission intensity;</p> <p>b) evaluation of changes in GHG emissions, removals and storage over time;</p> <p>c) evaluation of expected GHG emissions, removals and storage against reported emissions?</p>	<p>6.1.2.4</p>	<p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p>		

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<p>Does the risk assessment output address how the verification is planned with respect to the following:</p> <ul style="list-style-type: none"> a) GHG emissions SSRs; b) boundaries; c) data management details; d) management controls? <p>Evidence-gathering activities</p> <p>General</p> <p>Does the verifier design evidence-gathering activities to collect sufficient and appropriate evidence upon which to base the conclusion? Does the verifier obtain more persuasive evidence the higher the risk of misstatement? Does the verifier consider inherent risk and detection risk in designing the evidence-gathering activities?</p> <p>Irrespective of the risks identified, does the verifier design and perform analytical procedures and tests for each type of material emission or removal?</p> <p>Does the verifier develop evidence-gathering activities that determine whether the GHG statement conforms to the criteria, taking into account the principles of the standards or GHG programme that apply to the GHG statement?</p> <p>Data trail</p> <p>Does the verifier design evidence-gathering activities to determine the existence of data trails for material emissions, removals and/or storage?</p>	<p>6.1.3</p> <p>6.1.3.1</p> <p>6.1.3.2</p>	<p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p>		

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<p>GHG information system and controls</p> <p>Does the extent of the assessment of the GHG information system and control depend on the results of the risk assessment?</p> <p>Does evidence-gathering activities that assess the design and effectiveness of the GHG information system and controls consider:</p> <ul style="list-style-type: none"> a) the selection and management of the GHG data and information; b) processes for collecting, processing, consolidating and reporting GHG data and information; c) systems and processes that ensure the validity and accuracy of the GHG data and information; d) the design and maintenance of the GHG information system; e) systems, processes and personnel that support the GHG information system, including activities for ensuring data quality; f) the results of instrument maintenance and calibration; g) the results of previous verifications, if available and appropriate? 	<p>6.1.3.3</p>	<p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p>		
<p>GHG data and information</p> <p>Does the verifier design the evidence-gathering activities to test GHG data and information?</p>	<p>6.1.3.4</p>	<p><input type="checkbox"/></p>		
<p>Data aggregation process</p> <p>Does the verifier design evidence-gathering activities that relate to the data aggregation process, including reconciling the GHG statement with the underlying records and examining material adjustments made during the course of preparing the GHG statement?</p>	<p>6.1.3.5</p>	<p><input type="checkbox"/></p>		

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<p>Application of selected verification activities and techniques</p> <p>Analytical testing</p> <p>In designing and performing analytical testing, does the verifier consider:</p> <p>a) the ability of the analytical test to reduce or mitigate the risk identified;</p> <p>b) the reliability of the data to be analysed;</p> <p>c) the likelihood that the analytical testing will identify material misstatements?</p> <p>If analytical testing identifies fluctuations or relationships that are inconsistent with other relevant information or that differ significantly from expectations, does the verifier investigate such differences by obtaining additional evidence and performing other evidence-gathering activities?</p> <p>Control testing</p> <p>Does the verifier design and implement evidence-gathering activities to test the operating effectiveness of controls? If deviations are detected, does the verifier assess whether the deviations affect the ability to rely on those controls, whether additional test of controls are necessary and whether other types of evidence-gathering activities need to be applied?</p> <p>If the characteristics of the data are such that only tests of control can be used, does the verifier design and implement evidence-gathering activities to establish the operating effectiveness of those controls? If deviations are detected, does the verifier assess whether the deviations affect the ability to rely on those controls and whether additional tests of controls are necessary?</p> <p>Estimate testing</p> <p>If the risk assessment has determined the estimated approach to have material impact on the overall GHG statement, does the verifier evaluate:</p> <p>a) the appropriateness of the estimate methodology;</p>	<p>6.1.3.6</p> <p>6.1.3.6.1</p> <p>6.1.3.6.2</p> <p>6.1.3.6.3</p>	<p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p>		

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b) the applicability of the assumptions in the estimate;		<input type="checkbox"/>		
c) the quality of the data used in the estimate?		<input type="checkbox"/>		
Does the verifier develop evidence-gathering activities that test the operating effectiveness of the controls governing the development of the estimate? Does the verifier develop his/her own estimate or range to evaluate the responsible party's estimate?		<input type="checkbox"/>		
Does the verifier evaluate whether the estimates, if any, comply with the criteria and whether the methods for making estimates:		<input type="checkbox"/>		
— have been applied consistently from prior periods;		<input type="checkbox"/>		
— have been changed from prior periods;		<input type="checkbox"/>		
— are appropriate?		<input type="checkbox"/>		
Sampling	6.1.3.6.4			
If sampling is used, does the verifier consider the purpose of the evidence-gathering activities and the characteristics of the population from which the sample will be drawn when designing the sample?		<input type="checkbox"/>		
Evaluation of ownership	6.1.3.6.5			
Does the verifier assess whether the responsible party owns or has the right to claim emission reductions or removal enhancements expressed in the GHG statement?		<input type="checkbox"/>		
Site visits	6.1.4			
Site and facility selection	6.1.4.1			
Are site visits planned and performed as appropriate to gather information needed to reduce verification risk and to aid in the design of evidence-gathering activities?		<input type="checkbox"/>		

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<p>On the basis of the risk assessment, does the verifier identify the need to visit sites and facilities, including the number and location of individual locations to be visited, considering:</p> <ul style="list-style-type: none"> a) the results of the risk assessment and efficiencies in collecting evidence; b) the number and size of sites and facilities associated with the organization, project or product; c) the diversity of activities at each site and facility contributing to the GHG statement; d) the nature and magnitude of the emissions at different sites and facilities, and their contribution to the GHG statement; e) the complexity of quantifying emissions sources generated at each relevant site or facility; f) the degree of confidence in the GHG data management system; g) any risks identified through the risk assessment indicating the need to visit specific locations; h) the results of prior verifications or validations, if any? <p>Circumstances requiring a site or facility visit</p> <p>Does the verifier perform a site or facility visit under any of the following circumstances:</p> <ul style="list-style-type: none"> a) an initial verification; b) a subsequent verification for which the verifier does not have knowledge of the prior verification activities and results; c) a verification where there has been a change of ownership of a site or facility and where the emissions, removals and storage of the site or facility are material to the GHG statement; 	6.1.4.2	<p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p>		

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<p>d) when misstatements are identified during the verification that indicate a need to visit a site or facility;</p> <p>e) there are unexplained material changes in emissions, removals and storage since the previous verified GHG statement;</p> <p>f) the addition of a site or facility of GHG SSRs that are material to the GHG statement;</p> <p>g) material changes in scope or boundary of reporting;</p> <p>h) significant changes in the data management involving the specific site or facility?</p> <p>Does the verifier determine that the circumstances specified in a) through h) above do not require a site or facility visit based on the results of the risk assessment and evidence-gathering plan, and considering the results of any prior verification to the same site or facility?</p> <p>If a verifier determines that a site or facility visit is not necessary, does the verifier justify and document the rationale for the decision?</p> <p>Activities to perform during site visits</p> <p>Does the verifier perform evidence-gathering activities at the site or facility to assess, as determined by the risk assessment:</p> <p>a) operations and activities relevant to GHG SSRs;</p> <p>b) data management and control systems;</p> <p>c) physical infrastructure;</p> <p>d) equipment, such as measuring devices and instruments, to establish traceability to applicable calibration and monitoring information;</p> <p>e) types of equipment and supporting assumptions and calculations (e.g. verifying that manufacturer information used as a basis for emissions calculations matches installed equipment);</p>	<p>6.1.4.3</p>	<p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p>		

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<p>f) processes and material flows that impact emissions;</p> <p>g) scope and boundaries;</p> <p>h) conformity with operational and data collection procedures;</p> <p>i) personnel activities that have a potential to impact materiality;</p> <p>j) sampling equipment and sampling methodologies;</p> <p>k) monitoring practices against the requirements established by the responsible party or specified in criteria;</p> <p>l) calculations and assumptions made in determining the GHG data, emissions and, as applicable, emission reductions and removal enhancements;</p> <p>m) quality control and quality assurance procedures in place to prevent or identify and correct any errors or omissions in the reported monitoring parameters?</p> <p>Verification plan</p> <p>Does the verifier develop a verification plan that describes verification activities and schedules? Is the verification plan revised as necessary during the verification?</p> <p>Does the verification plan address the following:</p> <p>a) the scope and objectives;</p> <p>b) identification of the verification team and their roles on the team;</p> <p>c) client/responsible party contact;</p> <p>d) schedule of verification activities;</p> <p>e) level of assurance;</p> <p>f) verification criteria;</p>	<p>6.1.5</p>	<p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p>		

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<p>g) materiality;</p> <p>h) schedule for site visits.</p> <p>Does the verifier communicate the verification plan to the responsible party and ensure that relevant responsible party's personnel are notified prior to the beginning of any site visit?</p> <p>Evidence-gathering plan</p> <p>Is the evidence-gathering plan based on the results of the verifier's risk assessment? Is it designed to lower the verification risk to an acceptable level? Does the evidence-gathering plan specify the type and extent of evidence-gathering activities? Is the evidence-gathering plan not communicated to the client or responsible party?</p> <p>Approval of verification and evidence-gathering plans</p> <p>Are the verification plan and evidence-gathering plan approved by the team leader?</p> <p>Are amendments to the verification plan and evidence-gathering plan approved by the team leader in the following circumstances:</p> <p>a) change in scope or timing of verification activities;</p> <p>b) change in evidence-gathering procedures;</p> <p>c) change in locations and sources of information for evidence-gathering;</p> <p>d) the identification during the verification process of new risks or concerns that could lead to material misstatements or nonconformities?</p> <p>Execution</p> <p>Does the verifier conduct the verification according to the verification plan and conduct the evidence-gathering activities according to the evidence-gathering plan?</p>	<p></p> <p>6.1.6</p> <p></p> <p>6.1.7</p> <p></p> <p>6.2</p>	<p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p>		

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Whenever the responsible party makes changes to the GHG statement as a result of requests for clarification, misstatements and nonconformities, does the verifier assess these changes?		<input type="checkbox"/>		
Completion	6.3			
Evaluation of the GHG statement	6.3.1			
Evaluation of changes	6.3.1.1			
Does the verifier evaluate any changes in risks and materiality threshold that may have occurred over the course of the verification? Does the verifier evaluate whether any high-level analytical procedures applied remain representative and appropriate?		<input type="checkbox"/>		
Evaluation of sufficiency and appropriateness of evidence	6.3.1.2			
Does the verifier determine whether the evidence collected is sufficient and appropriate to reach a conclusion? If the verifier determines there is insufficient or inappropriate evidence, does the verifier develop additional evidence-gathering activities?		<input type="checkbox"/>		
Evaluation of material misstatements	6.3.1.3			
Does the verifier evaluate and document material misstatements?		<input type="checkbox"/>		
Evaluation of conformity with criteria	6.3.1.4			
Does the verifier evaluate any nonconformity with the criteria?		<input type="checkbox"/>		
For projects, when evaluating conformity, does the verifier consider the following:		<input type="checkbox"/>		
a) the extent of the project's implementation, including the completeness of the installation of technology, equipment and measurement equipment;		<input type="checkbox"/>		

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b) the operation of the project, including the operating characteristics when compared to the limitations and assumptions in the criteria; c) the monitoring plan and methodology, including any requirements in the criteria; d) changes in the monitoring plan, installed equipment or baseline; e) judgements of conservativeness that have a material effect on the GHG statement; f) the results of any validations?		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		
Evaluation of changes from prior periods	6.3.1.5	<input type="checkbox"/>		
Does the verifier determine whether any changes from prior periods that make the periods incomparable have been disclosed appropriately by the responsible party?		<input type="checkbox"/>		
Conclusion and draft opinion	6.3.2			
General	6.3.2.1			
Does the verifier reach a conclusion based on the evidence gathered and draft a verification opinion?		<input type="checkbox"/>		
Unmodified opinion	6.3.2.2			
In order to draft an unmodified opinion, does the verifier ensure that:		<input type="checkbox"/>		
a) there is sufficient and appropriate evidence to support material emissions, removals or storage;		<input type="checkbox"/>		
b) the criteria are applied appropriately for material emissions, removals or storage;		<input type="checkbox"/>		
c) the effectiveness of controls has been evaluated when the verifier intends to rely on those controls?		<input type="checkbox"/>		

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<p>Modified opinion</p> <p>In order to draft a modified opinion, does the verifier ensure that there is no material misstatement at the level of the GHG statement?</p> <p>When there is a departure from the requirements of the criteria or a scope limitation, does the verifier decide what type of modification to the verification opinion is appropriate? In addition to materiality, does the verifier consider:</p> <ul style="list-style-type: none"> — the degree to which the matter impairs the usefulness of the GHG statement; — the extent to which the effects of the matter on the GHG statement can be determined; — whether the GHG statement is, or could be understood to be, misleading even when read in conjunction with the verifier’s opinion? <p>Does the modified verification opinion, when read in conjunction with the GHG statement, normally serve adequately to inform the intended user(s) of any deficiencies or possible deficiencies in the GHG statement?</p> <p>In this case, is the non-material misstatement:</p> <ul style="list-style-type: none"> a) confined to specific elements, classifications or line items of the GHG statement; b) even if confined, not representative of a substantial portion of the GHG statement; c) not fundamental to the intended user’s understanding of the GHG statement? 	<p>6.3.2.3</p>	<p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p>		
<p>Adverse opinion</p> <p>In order to draft an adverse opinion, does the verifier conclude that:</p> <ul style="list-style-type: none"> a) there is insufficient or inappropriate evidence to support an unmodified or modified opinion; or b) criteria are not appropriately applied for material emissions, removals or storage; or 	<p>6.3.2.4</p>	<p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p>		

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<p>c) the effectiveness of controls cannot be determined when the verifier intends to rely on those controls?</p> <p>If the responsible party does not correct any material misstatement or nonconformity in an agreed period of time, does the verifier take this into consideration when reaching the conclusion?</p> <p>Disclaiming the issuance of an opinion</p> <p>In order to disclaim the issuance of an opinion, does the verifier ensure that he/she has been unable to obtain sufficient appropriate evidence and can conclude that the possible effects on the GHG statement of undetected material misstatement(s) are material and pervasive?</p> <p>Verification report</p> <p>Does the verifier draft a verification report? Does the verification report include as a minimum:</p> <p>a) an appropriate title;</p> <p>b) an addressee;</p> <p>c) a statement that the responsible party is responsible for the preparation and fair presentation of the GHG statement in accordance with the criteria;</p> <p>d) a statement that the verifier is responsible for expressing an opinion on the GHG statement based on the verification;</p> <p>e) a description of the verification evidence-gathering procedures used to assess the GHG statement;</p> <p>f) the verification opinion;</p> <p>g) the date of the report;</p>	<p>6.3.2.5</p> <p>6.3.3</p>	<p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p>		

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h) the verifier's location; i) the verifier's signature; j) a summary of the GHG statement; k) reference to the verification criteria; l) verification scope?		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		
Validation	7			
Planning	7.1			
Strategic analysis	7.1.1			
Does the validator have a sufficient understanding of the GHG-related activity and its relevant sector information to plan and conduct the validation? Does this enable the validator to:		<input type="checkbox"/>		
<ul style="list-style-type: none"> — identify the types of potential material misstatements and their likelihood of occurrence; 		<input type="checkbox"/>		
<ul style="list-style-type: none"> — select the evidence-gathering procedures that will provide the validator with a basis for his/her assessment and conclusions? 		<input type="checkbox"/>		
Does the strategic analysis consider:				
a) relevant sector information;		<input type="checkbox"/>		
b) the nature of operations;		<input type="checkbox"/>		
c) the requirements of the criteria, including applicable regulatory and/or GHG programme requirements;		<input type="checkbox"/>		
d) the intended user's materiality threshold, including the qualitative and quantitative components;		<input type="checkbox"/>		

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<p>e) the likely accuracy and completeness of the GHG statement;</p> <p>f) the proper disclosure of the GHG statement;</p> <p>g) the scope of the GHG statement and related boundaries;</p> <p>h) the time boundary for data;</p> <p>i) emissions SSRs and their contribution to the overall GHG statement;</p> <p>j) appropriateness of quantification and reporting methods, and any changes;</p> <p>k) sources of GHG information;</p> <p>l) data management information system and controls;</p> <p>m) management oversight of the responsible party's reporting data and supporting processes;</p> <p>n) the availability of evidence for the responsible party's GHG information and statement;</p> <p>o) the results of sensitivity or uncertainty analysis;</p> <p>p) other relevant information?</p>		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		
<p>Materiality thresholds</p>	<p>7.1.2</p>	<input type="checkbox"/>		
<p>Does the validator identify materiality thresholds for the purposes of concluding on the GHG statement? Does the validator identify qualitative matters that may be material?</p>		<input type="checkbox"/>		
<p>Estimate testing</p>	<p>7.1.3</p>	<input type="checkbox"/>		
<p>Does the validator evaluate whether the assumptions applied comply with the criteria and whether the estimates of future values are appropriate?</p>		<input type="checkbox"/>		
<p>Does the validator assess:</p>				

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<p>a) the appropriateness of the estimate methodology;</p> <p>b) the applicability of the assumptions in the estimate;</p> <p>c) the quality of the data used in the estimate.</p> <p>Does the validator develop validation evidence-gathering procedures that test the operating effectiveness of the controls over how the estimate was done? Does the validator develop his/her own estimate or range to evaluate the responsible party's estimate?</p> <p>Assessment of GHG-related activity characteristics</p> <p>General</p> <p>Does the validator develop evidence-gathering activities that assess the following characteristics of the GHG-related activity:</p> <ul style="list-style-type: none"> — recognition; — ownership; — GHG boundaries; — baseline selection; — activity measurements; — secondary effects; — quantification methodologies and measurements; — GHG information system and controls; — functional equivalence; — calculation of GHG statement; 	<p>7.1.4</p> <p>7.1.4.1</p>	<p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p>		

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<p>Baseline scenario selection</p> <p>For GHG-related activities that assert emission reductions or removal enhancements, does the validator assess whether the baseline is the most appropriate, plausible and complete hypothetical scenario? In assessing the baseline selection, does the validator:</p> <p>a) determine whether the baseline determined is recognized by the intended user;</p> <p>b) assess whether the baseline is established using a credible, documented and repeatable process;</p> <p>c) assess whether the baseline is appropriate for the GHG-related activity, for the period referenced in the GHG statement;</p> <p>d) assess the baseline selection, including how conservativeness, uncertainty, common practice and the operating environment affect the selection?</p>	<p>7.1.4.5</p>	<p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p>		
<p>Activity measurements</p> <p>Does the validator assess the designed operational conditions and the associated activity levels used in the GHG quantification methodologies for the GHG-related activity to determine how they will produce accurate, complete and conservative estimates?</p>	<p>7.1.4.6</p>	<p><input type="checkbox"/></p>		
<p>Secondary effects</p> <p>For GHG-related activities that assert emission reductions or removal enhancements, does the validator assess the GHG-related activity to determine if material economic effects during the GHG statement period will change emissions outside the GHG-related activity boundary? If the GHG-related activity is required to account for secondary effects, does the validator assess the completeness and accuracy of these adjustments?</p>	<p>7.1.4.7</p>	<p><input type="checkbox"/></p>		

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<p>e) identify responsibilities for the data and GHG information management system and assess whether appropriate segregation of duties has occurred and appropriate levels of responsibility and authority have been assigned;</p> <p>f) assess whether the data collection and control operation frequencies are appropriate;</p> <p>g) assess whether the backup and retrieval systems are sufficiently robust;</p> <p>h) assess whether the content of the GHG statement and who it is distributed to are appropriate;</p> <p>i) assess whether the data controls and GHG information management system meet the requirements of the intended user?</p> <p>Functional equivalence</p> <p>For GHG-related activities that assert emission reductions or removal enhancements, does the validator assess whether the project and baseline are functionally equivalent? In assessing functional equivalence, does the validator:</p> <p>a) assess both quantitative and qualitative aspects of functional equivalence;</p> <p>b) identify and document the functional unit used for the quantitative assessment;</p> <p>c) assess the comparability of the scope of the GHG-related activity boundaries?</p> <p>Calculation of GHG statement</p> <p>Does the validator confirm the calculations used in the GHG statement? In confirming the calculations, does the validator:</p> <p>a) confirm the correct application of calculations (e.g. emission factors);</p> <p>b) confirm the correct application of conversion of measurement units and global warming potentials;</p>	<p>7.1.4.10</p> <p>7.1.4.11</p>	<p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p>		

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<p data-bbox="114 228 1010 252">c) confirm the calculations have been performed in accordance with the criteria?</p> <p data-bbox="114 327 331 351">Future estimates</p> <p data-bbox="114 387 1099 448">If applicable, does the validator evaluate the future estimates associated with the GHG statement? In evaluating forecasts or projections, does the validator assess:</p> <p data-bbox="114 483 887 512">a) the proposed approach and assumptions inherent in the projection;</p> <p data-bbox="114 547 1039 576">b) the applicability of scope of the projection to the proposed GHG-related activity;</p> <p data-bbox="114 611 1099 671">c) the sources of data and information used in the projection, including their appropriateness, completeness, accuracy and reliability?</p> <p data-bbox="114 707 1099 831">For GHG-related activities that assert emission reductions or removal enhancements, does the validator assess the comparability between the baseline and the proposed project, including the consistency of assumptions and boundaries across the GHG statement period?</p> <p data-bbox="114 898 280 927">Uncertainty</p> <p data-bbox="114 962 1099 1054">Does the validator assess whether the uncertainty associated with the GHG statement affects disclosure or the ability of the validator to arrive at a conclusion? In assessing uncertainty, does the validator:</p> <p data-bbox="114 1090 734 1118">a) identify uncertainties that are greater than expected;</p> <p data-bbox="114 1153 920 1182">b) assess the effect of the identified uncertainties on the GHG statement;</p> <p data-bbox="114 1217 875 1246">c) determine the appropriate course of action given the uncertainty?</p>	<p data-bbox="1131 323 1249 352">7.1.4.12</p> <p data-bbox="1131 898 1249 927">7.1.4.13</p>	<p data-bbox="1279 228 1346 256"><input type="checkbox"/></p> <p data-bbox="1279 387 1346 416"><input type="checkbox"/></p> <p data-bbox="1279 483 1346 512"><input type="checkbox"/></p> <p data-bbox="1279 547 1346 576"><input type="checkbox"/></p> <p data-bbox="1279 611 1346 639"><input type="checkbox"/></p> <p data-bbox="1279 707 1346 735"><input type="checkbox"/></p> <p data-bbox="1279 962 1346 991"><input type="checkbox"/></p> <p data-bbox="1279 1090 1346 1118"><input type="checkbox"/></p> <p data-bbox="1279 1153 1346 1182"><input type="checkbox"/></p> <p data-bbox="1279 1217 1346 1246"><input type="checkbox"/></p>		

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<p>Approval of validation and evidence-gathering plans</p> <p>Are the validation plan and evidence-gathering plan approved by the team leader?</p> <p>Are the amendments to the validation plan and evidence-gathering plan approved by the team leader in the following circumstances:</p> <p>a) change in scope or timing of validation activities;</p> <p>b) change in evidence-gathering procedures;</p> <p>c) change in locations and sources of information for evidence-gathering;</p> <p>d) the identification during the validation process of new risks or concerns that could lead to material misstatements or nonconformities?</p>	<p>7.1.7</p>	<p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p>		
<p>Amendments to validation and evidence-gathering plans</p> <p>If evidence collected indicates a material misstatement(s) or identifies a nonconformity with the criteria, does the validator modify the validation plan and evidence-gathering plan, as required?</p>	<p>7.1.8</p>	<p><input type="checkbox"/></p>		
<p>Execution</p>	<p>7.2</p>			
<p>General</p> <p>Does the validator conduct the validation according to the validation plan and the evidence-gathering activities according to the evidence-gathering plan?</p>	<p>7.2.1</p>	<p><input type="checkbox"/></p>		

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<p>Opinion</p> <p>General</p> <p>Does the validator draft a validation opinion based on the evidence gathered during the validation and choose one of the options in clauses 7.3.2.2 to 7.3.2.5 of ISO 14064-3: 2019?</p> <p>Unmodified opinion</p> <p>In order to draft an unmodified opinion, does the validator ensure:</p> <ul style="list-style-type: none"> a) there is sufficient and appropriate evidence to support the future estimate; b) the criteria meet the needs of the intended user; c) the criteria are appropriately applied for material emissions, removals or storage? <p>Modified opinion</p> <p>In order to draft a modified opinion, does the validator ensure that there is no material misstatement at the level of the GHG statement?</p> <p>When there is a departure from the requirements of the criteria or deficiencies in the assumptions used to develop future estimates, does the validator decide what type of modification to the validation opinion is appropriate? In addition to materiality, does the validator consider?</p> <ul style="list-style-type: none"> — the degree to which the matter impairs the usefulness of the GHG statement; — the extent to which the effects of the matter on the GHG statement can be determined; — whether the GHG statement is, or could be understood to be, misleading even when read in conjunction with the validator’s opinion? 	<p>7.3.2</p> <p>7.3.2.1</p> <p>7.3.2.2</p> <p>7.3.2.3</p>	<p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p>		

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<p>Does the modified validation opinion, when read in conjunction with the GHG statement, normally serve adequately to inform the intended user(s) of any deficiencies or possible deficiencies in the GHG statement?</p>		<input type="checkbox"/>		
<p>Adverse opinion</p>	7.3.2.4			
<p>In order to draft an adverse opinion, does the validator conclude:</p>		<input type="checkbox"/>		
<p>a) there is insufficient or inappropriate evidence to support a modified or unmodified opinion; or</p>		<input type="checkbox"/>		
<p>b) criteria are not appropriately applied for material emissions, removals or storage; or</p>		<input type="checkbox"/>		
<p>c) the effectiveness of controls cannot be determined when the validator intends to rely on those controls?</p>		<input type="checkbox"/>		
<p>Disclaiming the issuance of an opinion</p>	7.3.2.5			
<p>In order to disclaim the issuance of an opinion, does the validator ensure that he/she has been unable to obtain sufficient appropriate evidence and concludes that the possible effects on the GHG statement of undetected material misstatement(s) are material and pervasive?</p>		<input type="checkbox"/>		
<p>Validation report</p>	7.3.3			
<p>Does the validator draft a validation report? Does the validation report include as a minimum:</p>		<input type="checkbox"/>		
<p>a) an appropriate title;</p>		<input type="checkbox"/>		
<p>b) an addressee;</p>		<input type="checkbox"/>		
<p>c) a statement that the responsible party is responsible for the preparation and fair presentation of the GHG statement in accordance with the criteria;</p>		<input type="checkbox"/>		

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<p>d) a statement that the validator is responsible for expressing an opinion on the GHG statement based on the validation;</p> <p>e) a description of the validation evidence-gathering procedures used to assess the GHG statement;</p> <p>f) the validation opinion;</p> <p>g) the date of the report;</p> <p>h) the validator’s location;</p> <p>i) the validator’s signature;</p> <p>j) description of the validated baseline, or reference to it;</p> <p>k) projected emission reductions or removal enhancements;</p> <p>l) validation scope?</p>		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		
<p>Independent review</p>	<p>8</p>			
<p>Is an independent reviewer(s) selected competent and different from the persons who conducted the verification/validation?</p>		<input type="checkbox"/>		
<p>Is the independent review completed before the opinion is issued? Is the independent review conducted during the verification/validation process to allow significant issues identified by the independent reviewer to be resolved before the opinion is issued?</p>		<input type="checkbox"/>		
<p>Does the independent reviewer(s) evaluate:</p>				
<p>a) the appropriateness of team competencies;</p>		<input type="checkbox"/>		
<p>b) whether the verification/validation has been designed appropriately;</p>		<input type="checkbox"/>		
<p>c) whether all verification/validation activities have been completed;</p>		<input type="checkbox"/>		

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<p>d) significant decisions made during the verification/validation;</p> <p>e) whether sufficient and appropriate evidence was collected to support the opinion;</p> <p>f) whether the evidence collected supports the opinion proposed by the verification/validation team;</p> <p>g) the GHG statement and the verification/validation opinion;</p> <p>h) whether the verification/validation was performed according to this document, including whether:</p> <p>1) the risk assessment, verification/validation plan and evidence-gathering plan address the objective, scope and level of assurance;</p> <p>2) for verification:</p> <p> i. the evidence-gathering activities address the risks identified;</p> <p> ii. a data trail has been established for material emissions, removals and storage;</p> <p>3) for validation:</p> <p> i. the evidence-gathering activities address the GHG-related activity characteristics;</p> <p>4) verification/validation team decisions are supported by sufficient and appropriate evidence;</p> <p>5) any restatements have been adequately assessed;</p> <p>6) the GHG statement is in accordance with the criteria;</p> <p>7) significant issues have been identified, resolved and documented?</p>		<p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p>		

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Does independent reviewer communicate with the verification/validation team when the need for clarification arises? Does the verification/ validation team address concerns raise by the independent reviewer?		<input type="checkbox"/>		
Are the independent review results documented?		<input type="checkbox"/>		
Issuance of opinion	9			
General	9.1			
Does the verifier or validator make a decision whether to issue an opinion or to disclaim the issuance of an opinion?		<input type="checkbox"/>		
Types of opinions	9.2			
After reaching a decision to issue an opinion, does the verifier/validator issue an opinion of one of the following types:				
a) unmodified;		<input type="checkbox"/>		
b) modified;		<input type="checkbox"/>		
c) adverse?		<input type="checkbox"/>		
Contents of opinion	9.3			
Does the opinion contain:				
a) identification of the GHG-related activity (e.g. organization, project, product);		<input type="checkbox"/>		
b) identification of the GHG statement, including the date and period covered by GHG statement;		<input type="checkbox"/>		
c) identification of the responsible party and a statement that the GHG statement is the responsibility of the responsible party;		<input type="checkbox"/>		

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<p>d) identification of the criteria used to compile and assess the GHG statement;</p> <p>e) a declaration that the verification or validation of the GHG statement was conducted in accordance with this document;</p> <p>f) the verifier’s conclusion including level of assurance, if applicable;</p> <p>g) the validator’s conclusion;</p> <p>h) the date of the opinion?</p> <p>Does the opinion contain statements that limit the liability of the verifier or validator?</p> <p>For a modified opinion, does the opinion contain a description of the reason for the modification and place this description before the verifier’s or validator’s conclusion?</p> <p>Does the verifier or validator state the reasons for an adverse opinion?</p> <p>When the issuance of an opinion is disclaimed, does the verifier or validator state the reasons for the decision?</p> <p>Where the GHG statement includes a forecast of future emission reductions/removals, does the GHG opinion explain that actual results may differ from the forecast as the estimate is based on assumptions that may change in the future?</p> <p>Facts discovered after the verification/validation</p> <p>Does the verifier or validator obtain sufficient appropriate evidence and identify relevant information up to the date of the verification or validation opinion?</p> <p>If facts or new information that could materially affect the verification or validation opinion are discovered after this date, does the verifier or validator take appropriate action, including communicating the matter as soon as practicable to the responsible party, the client and the GHG programme?</p>	<p>10</p>	<p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p>		

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Does the verifier or validator communicate to other interested parties the fact that reliance of the original opinion may now be compromised given the discovered facts or new information?		<input type="checkbox"/>		

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Other Regulations for HKAS Accreditation	Clause	OK	QM/Procedure Clause	Remarks / Questions to be asked at GHG validation/verification body
The Obligations of an Accredited or Applicant Organisation				
After obtaining accreditation, will your validation/verification body at all times :-	002 5.1			
a) conform with the accreditation criteria, including accreditation regulations specified in HKAS 002, technical and non-technical requirements and other conditions as specified by HKAS Executive under your terms of accreditation;	002 5.1 a	<input type="checkbox"/>		
b) represent honestly and truthfully to any person concerned that your certification body is only accredited for activities stated in your scope of accreditation;	002 5.1 b	<input type="checkbox"/>		
c) pay such fees and charges as determined by HKAS Executive;	002 5.1 c	<input type="checkbox"/>		
d) endeavour to ensure the accreditation granted by HKAS is not used in a misleading manner;	002 5.1 d	<input type="checkbox"/>		
e) be a legal entity?	002 5.1 e	<input type="checkbox"/>		
f) confirm with the Business Registration Ordinance (Cap 310)	002 5.1 f	<input type="checkbox"/>		
For any customers for which your validation/verification body performs any accredited activity, does your validation/verification body maintain for such activity a quality standard which is in conformity with the accreditation criteria as set by HKAS?	002 5.2	<input type="checkbox"/>		
Will your validation/verification body maintain the same quality standard at all times, no matter whether or not the HKAS accreditation symbol is used in the validation/verification covering the result of such activity?	002 5.2	<input type="checkbox"/>		
When making any statement in relation to your validation/verification body's accreditation status in situation where non-accredited activities are mentioned, will your validation/verification body ensure that such a statement is accompanied by a statement indicating which activities are not accredited?	002 5.3	<input type="checkbox"/>		

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<p>Does your validation/verification body implement the following accreditation regulation: - “Upon termination of accreditation for all activities of an organisation as specified in a certificate of accreditation, the organisation shall return such certificate of accreditation to HKAS Executive forthwith.”?</p>	002 5.4	<input type="checkbox"/>		
<p>Will your validation/verification body cooperate with HKAS Executive and its assessment teams and provide them with full support during an on-site assessment and in any other situation such as to provide access to its personnel, locations, equipment, information, documents and records for assessment of your certification body’s competence and conformity with the accreditation criteria?</p>	002 5.5	<input type="checkbox"/>		
<p>Upon the request of HKAS Executive, will your validation/verification body provide HKAS Executive with a copy of the documentary standard for which your certification body seeks HKAS accreditation for use during the assessment?</p>	002 5.5	<input type="checkbox"/>		
<p>Does your validation/verification body ensure that you will not use your accreditation status in such a manner that will bring HKAS or any of its accreditation schemes into disputes, and will not make any statement regarding your accreditation status that HKAS Executive may reasonably consider it to be misleading?</p>	002 5.6	<input type="checkbox"/>		
<p>Does your validation/verification body maintain complete integrity and impartiality in all circumstances?</p>	002 5.7	<input type="checkbox"/>		
<p>Does your validation/verification body issue and implement a pertinent code of conduct for all your directors, officers, employees and other personnel involved in your operation?</p>	002 5.7	<input type="checkbox"/>		
<p>Will the authorised representative report any impropriety or unlawful act of your validation/verification body or any iniquitous management and/or staff to HKAS Executive?</p>	002 5.7	<input type="checkbox"/>		
<p>Will the authorised representative further report immediately any corrupt practice to the ICAC (or similar authority or the police when outside the jurisdiction of the HKSAR)?</p>	002 5.7	<input type="checkbox"/>		

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Will your validation/verification body notify HKAS Executive within one calendar month if a new authorised representative has been appointed?	002 5.8	<input type="checkbox"/>		
Will the authorised representative or in his absence, other responsible person of your validation/verification body inform HKAS Executive in writing immediately of any changes or intended changes in your certification body's circumstances which may affect your conformity with relevant accreditation criteria?	002 5.9	<input type="checkbox"/>		
The following list, which is not exhaustive, gives examples of such changes:				
a) change in ownership or name of the organisation including the change in legal, commercial or organisational status, e.g., mergers, company dissolutions, bankruptcies, compulsory or voluntary liquidation or any other matters concerning the Official Receiver;	002 5.9 a	<input type="checkbox"/>		
b) change in its organisational structure, or key technical or managerial staff;	002 5.9 b	<input type="checkbox"/>		
c) change of the approved personnel;	002 5.9 c	<input type="checkbox"/>		
d) change in the organisational policies, where relevant;	002 5.9 d	<input type="checkbox"/>		
e) change in its registered address or any premises of the organisation where accredited activities are to be carried out;	002 5.9 e	<input type="checkbox"/>		
f) change in working procedures and resources including personnel, equipment, facilities, working environment, where significant;	002 5.9 f	<input type="checkbox"/>		
g) change in the nature of the work performed by an accredited organisation; and	002 5.9 g	<input type="checkbox"/>		
h) any other matters that may affect the organisation's capability, or its scope of accreditation or its conformity with the accreditation criteria.	002 5.9 h	<input type="checkbox"/>		

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Other Regulations for HKAS Accreditation	Clause	OK	QM/Procedure Clause	Remarks / Questions to be asked at GHG validation/verification body
<p>Does your validation/verification body implement the following HKAS regulation on confidentiality: - “An accredited organisation shall pay due regard to the confidentiality of its customer’s information and shall make internal rules and guidelines in order to ensure protection of its customer’s information. Confidential information about a particular customer shall not be disclosed to a third party without the consent of the customer, except where the law requires such information to be so disclosed. However, an applicant organisation or an accredited organisation shall allow HKAS Executive to examine all its records which are relevant to the scope of accreditation in order to assess its competence and conformity with the relevant accreditation criteria. An applicant organisation and an accredited organisation shall obtain consent from their customers for the disclosure of any relevant information to HKAS.”?</p>	002 5.10	<input type="checkbox"/>		
<p>Does your validation/verification body ensure that no unofficial contact with assessors, technical experts and/or AAB members will be made on any matter relating to or in connection with the assessment of any activity for the purpose of granting or maintaining accreditation?</p>	002 5.11	<input type="checkbox"/>		
<p>Are all communications concerning your validation/verification body’s assessment made between the authorised representative or his/her representative or its chief executive or his/her representative and HKAS Executive?</p>	002 5.11	<input type="checkbox"/>		
<p>Does your validation/verification body have a clear policy in writing concerning the offering, solicitation and acceptance of advantages by your personnel? Does the policy document contain a statement notifying your personnel the law under Section 9 of the Prevention of Bribery Ordinance (Cap. 201)? Does your validation/verification body further ensure that the policy is made known to all personnel?</p>	002 5.12	<input type="checkbox"/>		
<p>Does your validation/verification body have a policy and procedure in writing for handling and resolving complaints, disputes and appeals from your customers or other parties?</p>	002 5.13	<input type="checkbox"/>		

Management System Checklist (for any Greenhouse Gas Validation and Verification)

Other Regulations for HKAS Accreditation	Clause	OK	QM/Procedure Clause	Remarks / Questions to be asked at GHG validation/verification body
<p>Does your validation/verification body keep records of all complaints, disputes and appeals and actions taken for a minimum of 3 years and make available to HKAS Executive for inspection upon request?</p>	002 5.13	<input type="checkbox"/>		
<p>Where a complaint, dispute or appeal received from your customers or other parties raises any doubt on your conformity with your policies or procedures, will your validation/verification body ensure that the relevant areas of your accredited activities are promptly audited?</p>	002 5.14	<input type="checkbox"/>		
<p>If a complaint, dispute or appeal received from your customers or other parties relating to any of your accredited activities is not satisfactorily resolved within 60 days from the date of receipt, will your validation/verification body notify HKAS Executive in writing of this matter?</p>	002 5.15	<input type="checkbox"/>		
<p>Is your validation/verification body aware that any concerned party may lodge complaints with HKAS on any of your accredited activities? Will your validation/verification body cooperate with HKAS Executive and provide full support for investigation of those complaints upon request?</p>	002 5.16	<input type="checkbox"/>		
<p>Upon the request of HKAS Executive, an accredited organisation shall confirm the authenticity or otherwise of a greenhouse gas validation/verification statement or other document purporting to have been issued by it for an accredited activity. Where such a greenhouse gas validation/verification statement or document is found to be a forged document, will your validation/verification body cooperate with HKAS Executive in the investigation of its cause and taking mutually agreeable steps to prevent recurrence?</p>	002 5.17	<input type="checkbox"/>		
<p>Will your validation/verification body not provide certification service to any other party for any standard used by HKAS as accreditation criteria?</p>	002 5.18	<input type="checkbox"/>		

Management System Checklist (for any Greenhouse Gas Validation and Verification)

Other Regulations for HKAS Accreditation	Clause	OK	QM/Procedure Clause	Remarks / Questions to be asked at GHG validation/verification body
<p>Use of HKAS accreditation symbols and claims of accreditation status</p> <p>Does your validation/verification body implement the following HKAS regulation :- “An accredited organisation may use the relevant HKAS accreditation symbol as described in HKAS Supplementary Criteria No. 1 and claim its accreditation status provided that the following conditions are complied with :-</p> <p>(a) all advertising and promotional materials (including letterheads) shall not, in the opinion of HKAS Executive, give a false or misleading impression regarding the accreditation status of the organisation;</p> <p>(b) HKAS Supplementary Criteria No. 1 and requirements relevant to the accreditation scheme concerned as described in the relevant specific regulations, are complied with at all times; and</p> <p>(c) any statement made by the organisation in connection with its accreditation status shall not, in the opinion of HKAS Executive, give a false or misleading impression to any third party of its accreditation status.”?</p> <p>Is your validation/verification body aware of that an accredited organisation shall not allow its accreditation be used to imply that any subject of its accredited activities, for example, a product, process, system or person is approved by HKAS or HKAS Executive and shall take suitable actions to stop any incorrect reference to accreditation?</p> <p>Does your validation/verification body ensure that your customers, on receiving any HKAS endorsed report/certificate/statement, are aware that the subject of the activity (e.g., the sample, instrument, product, design or system tested, calibrated, certified, inspected, validated or verified) as referred to in such HKAS endorsed report/certificate/statement is in no way approved nor disapproved by HKAS or HKAS Executive?</p>	<p>002 8.1</p> <p>002 8.1 a</p> <p>002 8.1 b</p> <p>002 8.1 c</p> <p>002 8.2</p> <p>002 8.2</p>	<p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p>		

Management System Checklist (for any Greenhouse Gas Validation and Verification)

Other Regulations for HKAS Accreditation	Clause	OK	QM/Procedure Clause	Remarks / Questions to be asked at GHG validation/verification body
<p>Upon suspension or termination of the accreditation of any activities carried out by an organisation, whether or not voluntarily made, will your validation/verification body discontinue to make reference to the accreditation in any report, GHG validation/verification statement, letterhead, brochure, advertising material, stationery, and internet websites, etc., immediately?</p>	002 8.3	<input type="checkbox"/>		
Specific regulations for HKAS				
<p>Has your validation and verification body documented the code of conduct within your management system for stating its policies on impartiality, confidentiality, professionalism, integrity, conflict of interest, and the organisation's commitment to complying with the Prevention of Bribery Ordinance (Cap. 201) of Hong Kong or applicable laws and regulations of the country where the accredited organisation is located?</p>	HKAS SC-06 2.1	<input type="checkbox"/>		
<p>Is the code of conduct as extensive as necessary? Did your validation and verification body prepare the code of conduct following the Corruption Prevention Guide for Testing and Certification Industry (the Guide) prepared by the Independent Commission Against Corruption (the ICAC) as far as practicable?</p>	HKAS SC-06 2.2	<input type="checkbox"/>		
<p>Does the code of conduct cover at least the following aspects:</p>				
(a) Solicitation and acceptance of advantage;	HKAS SC-06 2.2a	<input type="checkbox"/>		
(b) offer of advantage;	HKAS SC-06 2.2b	<input type="checkbox"/>		
(c) entertainment;	HKAS SC-06 2.2c	<input type="checkbox"/>		
(d) compliance with laws of Hong Kong or of relevant jurisdictions;	HKAS SC-06 2.2d	<input type="checkbox"/>		
(e) conformity with relevant requirements of applicable professional standards;	HKAS SC-06 2.2e	<input type="checkbox"/>		
(f) conflict of interest;	HKAS SC-06 2.2f	<input type="checkbox"/>		
(g) use of company assets;	HKAS SC-06 2.2g	<input type="checkbox"/>		

Management System Checklist (for any Greenhouse Gas Validation and Verification)

Other Regulations for HKAS Accreditation	Clause	OK	QM/Procedure Clause	Remarks / Questions to be asked at GHG validation/verification body
(h) confidentiality of company information;	HKAS SC-06 2.2h	<input type="checkbox"/>		
(i) outside employment;	HKAS SC-06 2.2i	<input type="checkbox"/>		
(j) relationship with customers, suppliers and contractors;	HKAS SC-06 2.2j	<input type="checkbox"/>		
(k) procedures for reporting suspected violation and established mechanism for the prompt and fair adjudication of alleged violations; and	HKAS SC-06 2.2k	<input type="checkbox"/>		
(l) disciplinary actions to be taken against violations.	HKAS SC-06 2.2l	<input type="checkbox"/>		
Does your validation and verification body determine the contents of the code of conduct in accordance with its circumstances to ensure that all persons working for it act lawfully, ethically, professionally, and honestly and protect the impartiality, independence and integrity of the organisation? Does your validation and verification body consult the Sample Code of Conduct as given in the Guide and seek professional advice from the ICAC?	HKAS SC-06 2.3	<input type="checkbox"/>		
Does your validation and verification body ensure that all personnel including your directors, staff and other personnel understand and implement the code of conduct?	HKAS SC-06 3.1	<input type="checkbox"/>		
Has your validation and verification body provided training to all personnel as part of the orientation training when they join the organisation? Is refresher training provided to all personnel periodically thereafter? Has your validation and verification body arrange all personnel to attend integrity management training courses organised by the ICAC as far as possible?	HKAS SC-06 3.2	<input type="checkbox"/>		
Does your validation and verification body periodically remind all personnel working for it the code of conduct?	HKAS SC-06 3.3	<input type="checkbox"/>		
Is the code of conduct accessible to all personnel working for the organisation?	HKAS SC-06 3.4	<input type="checkbox"/>		

Management System Checklist (for any Greenhouse Gas Validation and Verification)

Other Regulations for HKAS Accreditation	Clause	OK	QM/Procedure Clause	Remarks / Questions to be asked at GHG validation/verification body
<p>Is the authorised representative aware that he/she shall report any impropriety or unlawful act of the organisation or any iniquitous management and/or personnel to HKAS Executive in accordance with HKAS 002 clause 5.7?</p>	<p>HKAS SC-06 3.5</p>	<input type="checkbox"/>		
<p>Does your validation and verification body periodically review the code's suitability and adequacy; and implement improvement as appropriate?</p>	<p>HKAS SC-06 3.6</p>	<input type="checkbox"/>		
<p>Specific regulations for HKCAS</p>				
<p>An assessment team may, at its discretion, carry out a witnessing on a validation/verification body while it is performing on-site and/or off-site validation/verification activities for which it is accredited or seeking accreditation. Does the validation/verification body seek consent from and explain to its clients concerning the presence of the assessment team in such activities? Does the validation/verification body further assure its clients that the presence of the assessment team during the validation/verification activities will not affect the outcome of the validation/verification?</p>	<p>HKAS SC-16 2.1</p>	<input type="checkbox"/>		
<p>If the accredited validation/verification body intends to subcontract any part of its validation/verification activities for which it is accredited, does the validation/verification body ensure that the subcontractor is competent to perform the activities? Does the validation/verification body notify the client in writing of its intention to subcontract the activities, the extent of such subcontracting and the name of the subcontractor? Does the validation/verification body further ensure that its client agrees to such arrangement and shall keep all records of such subcontracted activities?</p>	<p>HKAS SC-16 3.2</p>	<input type="checkbox"/>		
<p>Does the validation/verification body have, where applicable, legally enforceable arrangements with their clients that commit the clients to provide, on request, access to HKAS assessment teams to assess the validation/verification body's performance when carrying out validation/verification activities at the client's site?</p>	<p>HKAS SC-16 3.3</p>	<input type="checkbox"/>		

Management System Checklist (for any Greenhouse Gas Validation and Verification)

Other Regulations for HKAS Accreditation	Clause	OK	QM/Procedure Clause	Remarks / Questions to be asked at GHG validation/verification body
Does the validation/verification body provide information as specified from time to time by HKAS?	HKAS SC-16 3.4	<input type="checkbox"/>		
Does the validation/verification body retain all validation/verification records for at least 3 years, or for the minimum period according to the validation/verification programme, contractual and regulatory requirements (whichever is longer)? When the validation/verification body performs activities having significant impact on validation/verification results in its branch offices, are relevant records retrievable at such branch offices within a reasonable time upon request by HKAS?	HKAS SC-16 3.5	<input type="checkbox"/>		
Does the applicant validation/verification body maintain complete integrity at any point in the application and assessment process?	HKAS SC-16 3.6	<input type="checkbox"/>		
Does the authorised representative of the accredited validation/verification body which has its accreditation suspended or terminated (voluntarily or by HKAS Executive) within 14 days from the effective date of such suspension or termination, identify the responsible parties, clients and intended users to whom the validation/verification body has issued validation/verification statements, which are found to be unreliable because of the deficiencies discovered during the investigation of the suspension and termination, and inform them that the statements are unreliable?	HKAS SC-16 4.1	<input type="checkbox"/>		
Is the form, size, colour and usage of the HKCAS accreditation symbol used by the validation/verification body in accordance with the HKAS SC-01?	HKAS SC-16 5.2	<input type="checkbox"/>		

Management System Checklist (for any Greenhouse Gas Validation and Verification)

Other Regulations for HKAS Accreditation	Clause	OK	QM/Procedure Clause	Remarks / Questions to be asked at GHG validation/verification body
<p>Does the accredited validation/verification body issue HKCAS accredited validation/verification statements in accordance with the applicable requirements specified in HKAS 002 and HKAS SC-01? Do all HKCAS accredited validation/verification statements include the following elements:</p> <p>(a) the distinctive HKCAS accreditation symbol of the V/VB at the top right hand corner of the front page; and</p> <p>(b) on the same page, the following statement: ‘This validation/verification body (Registration Number HKCAS XXX) is accredited by HKAS under HKCAS for specific type of validation/verification activities as listed in the scope of accreditation. This validation/verification statement is issued under the terms of accreditation in accordance with HKAS regulations.’</p>	HKAS SC-16 5.3	<input type="checkbox"/>		
<p>Does the accredited validation/verification body keep an exact copy of every HKCAS accredited validation/verification statement it has issued for at least 3 years?</p>	HKAS SC-16 5.4	<input type="checkbox"/>		
<p>Does the accredited validation/verification body provide to HKAS Executive an up-to-date list of countries in which the validation/verification body has issued validation or verification statements under HKCAS accreditation?</p>	HKAS SC-16 5.5	<input type="checkbox"/>		
<p>Does the applicant or accredited validation/verification body provide the format of its proposed HKCAS accredited validation/verification statement to HKAS Executive for approval before use?</p>	HKAS SC-16 5.6	<input type="checkbox"/>		
<p>Does the accredited validation/verification body not use the HKCAS accreditation symbol on any document unless such document relates in whole or in part to an accredited activity of the V/VB?</p>	HKAS SC-16 5.7	<input type="checkbox"/>		
<p>Does the accredited validation/verification body not use the HKCAS accreditation symbol on any stationery, documents, publications and advertisements unless those stationery, documents, publications and advertisements are related in whole or in part to the validation/verification body’s scope of accreditation?</p>	HKAS SC-16 5.8	<input type="checkbox"/>		

Management System Checklist (for any Greenhouse Gas Validation and Verification)

Other Regulations for HKAS Accreditation	Clause	OK	QM/Procedure Clause	Remarks / Questions to be asked at GHG validation/verification body
<p>Does the accredited validation/verification body ensure that the HKCAS accreditation symbol would not be used by any organisations including their clients whose claims were validated/verified under HKCAS accreditation?</p>	HKAS SC-16 5.9	<input type="checkbox"/>		
<p>Does the accredited validation/verification body not use its accreditation status in a way that may be interpreted by any person that any claims validated/verified by it have been approved by HKAS or HKAS Executive?</p>	HKAS SC-16 5.10	<input type="checkbox"/>		
<p>If the accreditation in relation to any activity under the scope of accreditation of the accredited validation/verification body is suspended or terminated (voluntarily or by HKAS Executive), does the validation/verification body immediately cease to use and to distribute any stationery, document, publication or advertisement which bears its accreditation symbol, save for those which relate in whole or in part to activities having valid accreditation?</p>	HKAS SC-16 5.11	<input type="checkbox"/>		
<p>Does the validation/verification body ensure that application for any HKCAS service from HKAS is made in appropriate forms?</p>	HKAS SC-16 6.1	<input type="checkbox"/>		