

**Annex II(B)**  
**Management System Checklist**  
**(for Validation and/or Verification of Greenhouse Gas**  
**Statements at Organisation Level, and Validation and/or**  
**Verification of Greenhouse Gas Statements at Project Level)**

**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 HKCAS SC-09. 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 Validation and/or Verification of Greenhouse Gas Statements at Organisation Level, and Validation and/or Verification of Greenhouse Gas Statements at Project Level)

Other Regulations for HKAS Accreditation	Clause	OK	QM/Procedure Clause	Remarks / Questions to be asked at GHG validation/verification body
<p><b>Specific regulations for HKCAS (for Validation and/or Verification of Greenhouse Gas Statements at Organisation Level, and Validation and/or Verification of Greenhouse Gas Statements at Project Level)</b></p> <p>For the greenhouse gas validation/verification body undertaking a third-party validation and/or verification in respect of a GHG programme, does the programme contain all applicable requirements of ISO 14064-1: 2018 (for organisation level) and ISO 14064-2: 2019 (for project level) without deviation? Does the GHG programme include at least one validation/verification programme?</p> <p>Does the greenhouse gas validation/verification body have sufficient validation/verification personnel and other resources (e.g. facilities, equipment, systems and support services) as appropriate in every area (classified in accordance with Appendix A of HKCAS SC-09) and for the greenhouse gas programme for which it has applied or is holding current accreditation?</p> <p>A technical expert may be included in a validation or verification team. He/she may provide technical support to the team. Does the technical expert have sufficient knowledge in his/her technical area? During validation or verification, does he/she work with a qualified validation/verification team leader or validator/verifier?</p> <p>Does the greenhouse gas validation/verification body ensure that independent reviewers have all necessary competence including knowledge relevant to the specific areas described in Appendix A of HKCAS SC-09 and to the greenhouse gas programme for which it has applied or is holding current accreditation? If the greenhouse gas validation/verification body uses a committee to review the validation or verification activities and conclusions, does the greenhouse gas validation/verification body have any documented procedures for the committee to make sound review conclusions and to ensure that the committee members are conversant with the reviewing criteria? Does the greenhouse gas validation/verification body provide appropriate training to committee members? Does the greenhouse gas validation/verification body monitor the performance of the committee?</p>	<p>HKCAS SC-09 1.2</p> <p>HKCAS SC-09 3.1</p> <p>HKCAS SC-09 3.2</p> <p>HKCAS SC-09 3.3</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 Validation and/or Verification of Greenhouse Gas Statements at Organisation Level, and Validation and/or Verification of Greenhouse Gas Statements at Project Level)

Other Regulations for HKAS Accreditation	Clause	OK	QM/Procedure Clause	Remarks / Questions to be asked at GHG validation/verification body
<p>For all new verification clients and existing verification clients with significant changes in organisational boundaries, reporting boundaries, data management system or controls, does the greenhouse gas validation/verification body conduct verifications at reasonable level of assurance according to Clause 9 of ISO/IEC 17029: 2019 and ISO 14065: 2020, Clauses 5, 6, 8 and 9 of ISO 14064-3: 2019? In addition, considerations for verification are given in Annex B of ISO 14064-3: 2019. Does the greenhouse gas validation/verification body follow the guidelines/considerations given in Annex B of ISO 14064-3: 2019? Does the greenhouse gas validation/verification body establish and document its verification process, and retain all relevant information and records to demonstrate that it fulfils this requirement?</p>	<p>HKCAS SC-09 4.1</p>	<p><input type="checkbox"/></p>		
<p>Does the greenhouse gas validation/verification body not accept an engagement at the limited level of assurance unless it is acceptable to the intended users and the greenhouse gas validation/verification body has a prior understanding of the client (to be verified) and its data management systems as well as controls enabling its verification team to plan the verification? In addition, when conducting the pre-engagement review, does the greenhouse gas validation/verification body ensure that sufficient evidence is available to confirm the robustness of its client's data management systems and controls before accepting the engagement? In case of any doubts, does the greenhouse gas validation/verification body decline to perform the verification or conduct the verification at reasonable level of assurance?</p>	<p>HKCAS SC-09 4.2</p>	<p><input type="checkbox"/></p>		
<p>Does the greenhouse gas validation/verification body conduct verifications at limited level of assurance according to Clause 9 of ISO/IEC 17029: 2019 and ISO 14065: 2020, and Annex A of ISO 14064-3: 2019? In addition, considerations for verification are given in Annex B of ISO 14064-3: 2019. Does the greenhouse gas validation/verification body follow the guidelines/considerations given in Annex B of ISO 14064-3: 2019 as appropriate?</p>	<p>HKCAS SC-09 4.3</p>	<p><input type="checkbox"/></p>		

Management System Checklist

(for Validation and/or Verification of Greenhouse Gas Statements at Organisation Level, and Validation and/or Verification of Greenhouse Gas Statements at Project Level)

Other Regulations for HKAS Accreditation	Clause	OK	QM/Procedure Clause	Remarks / Questions to be asked at GHG validation/verification body
<p>Does the greenhouse gas validation/verification body establish and document its verification process, and retain all relevant information and records to demonstrate that it fulfils the requirements of Clauses 4.2 and 4.3 of HKCAS SC-09? The requirements of Clauses 4.2, 4.3 and 4.4 of HKCAS SC-09 do not apply to those greenhouse gas validation/verification body only providing verification services at reasonable level of assurance.</p>	HKCAS SC-09 4.4	<input type="checkbox"/>		
<p>Does the greenhouse gas validation/verification body conduct validations according to Clause 9 of ISO/IEC 17029: 2019 and ISO 14065: 2020, Clauses 5, 6, 7 and 9 of ISO 14064-3: 2019? Does the greenhouse gas validation/verification body establish and document its validation process, and retain all relevant information and records to demonstrate that it fulfils this requirement?</p>	HKCAS SC-09 4.5	<input type="checkbox"/>		
<p>For limited level of assurance verifications, does the verification opinion include a statement that the verification activities applied in a limited level of assurance verification are less extensive in nature, timing and extent than in a reasonable level of assurance verification? In addition, is the conclusion expressed in the negative form?</p>	HKCAS SC-09 5.2	<input type="checkbox"/>		
<p>When issuing a HKCAS accredited validation/verification opinion, are the distinctive HKCAS accreditation symbol of the accredited greenhouse gas validation/verification body and the associated statement as stipulated in Clause 5.3 of HKCAS SC-16 displayed on the front page of the opinion? Except the front page of the validation/verification opinion, does the greenhouse gas validation/verification body not display the distinctive HKCAS accreditation symbol and the associated statement on any other parts of a validation/verification report?</p>	HKCAS SC-09 5.3	<input type="checkbox"/>		