

To all verification Bodies accredited for the GHG scheme  
To the Associations of CABs

**OBJECT: Department of Certification and Inspection**  
**Technical circular DC n. 26/2021 – Information regarding accreditation for the verification and validation of greenhouse gases (GHG)**

### **The general reference framework**

With regard to the transition to ISO 14064-3, published on 30-04-2019, and to ISO 14065, published on 01-12-2020, it should be noted that IAF decisions n. 18 and n. 19 of 2019 provide for 4 years of transition for the VBs for ISO 14064-3 and 3 years for ISO 14065.

VBs can continue to operate in accordance with ISO 14064-3:2006 until 30-04-2023 and be accredited in accordance with ISO 14065:2013 until 01-12-2023.

In accordance with the above IAF decisions, ACCREDIA must be able to assess the activities of VBs in the GHG area in accordance with ISO 14064-3:2019 by 30-09-2020 and to manage accreditations for the verification and validation of environmental claims in accordance with ISO 14065:2020 by 01-12-2021.

In this context, ACCREDIA confirms that it is able to manage the current accreditations for GHG verification and validation activities in accordance with ISO 14065:2013, integrating the requirements of the new ISO 14064-3:2019. This circular clarifies all the new requirements of ISO 14064-3:2019 and the additional validation activities. A further circular will follow concerning the requirements of ISO 14065:2020, which was published recently, also in the light of extension to all verifications of environmental information and taking into consideration the requirements of ISO 17029:2020.

The new normative package confirms the existence of verification and validation activities in terms of conformity assessment of GHG declarations. In particular, validation is no longer limited to projects alone, but has now been extended to any other type of GHG declaration.

The second part of this circular describes the modalities of accreditation relating to the validation of GHG emissions.

**1) ISO 14064-3:2019**

<p>Main new aspects</p>	<p>ISO 14064-3:2019 now fully describes the process of verification and validation of GHG emissions, leaving to ISO 14065:2020 the specific aspects of accreditation. For this reason, all the references in ISO 14065 to specific points of previous editions of ISO 14064-3 have been eliminated.</p> <p>Below are four of the main new aspects of ISO 14064-3:2019:</p> <ul style="list-style-type: none"> <li>• a more detailed description of the Carbon Footprint product verification;</li> <li>• the introduction of the agreed upon procedure (AUP), usable also in a mixed engagement context;</li> <li>• greater clarity with regard to assurance;</li> <li>• issuance of the opinion.</li> </ul>
<p>Agreed upon procedure</p>	<p>The AUP is provided for both in ISO 14064-3:2019 and in ISO 14065:2020. Regarding GHG accreditation, the AUP can only be used in a context of mixed engagement, combined with a normal verification.</p> <p>The AUP is applicable to confirm the correct application of rules and/or procedures in determining data and information, where it is not possible to express a level of assurance. In such cases, the output is represented by a report of factual finding that highlights compliance with the previously established rules and/or procedures.</p> <p>It should be noted that the impossibility of expressing a level of assurance must be somehow implicit for the characteristics/type of data and information being verified and the AUP cannot be used in cases where verification of a specific assurance level is required, but this level has not been reached.</p> <p>The report of objective evidence shall provide evidence of the type of information verified and its level of conformity.</p>

Assurance	<p>ISO 14064-3:2019 provides for two levels of assurance: reasonable and limited.</p> <p>With regard to limited assurance, Annex B of ISO 14064-3 states as follows:</p> <p><i>A verifier typically accepts an engagement at the limited level of assurance only after she or he has previously performed a verification at the reasonable level of assurance.</i></p> <p>This implies that when a GHG statement of an organization/product/project is verified for the first time, this activity should include an engagement in terms of reasonable assurance.</p> <p>It is also specified that it is not possible to reduce the level of assurance from reasonable to limited during the same verification, where the level of data and information supporting the claim are not satisfactory to support a reasonable level of assurance. In these cases, the verification started with a reasonable level of assurance shall be interrupted and the VB will need to re-plan it with a limited level of assurance.</p>
Opinion	<p>ISO 14064-3:2019 provides for the issuance of an opinion and no more than one declaration/attestation of verification.</p> <p>In this transitional phase in which ISO 14064-3:2019 requires the issuance of an opinion and ISO 14065:2013 requires the preparation of a verification and validation statement (expressed as a declaration for ISO 14064-1 and attestation for ISO 14067), the VB can decide whether to transmit the results of the verification to the client by means of:</p> <ul style="list-style-type: none"> <li>• an attestation/declaration of verification in accordance with the relevant circulars, which shall contain an opinion in accordance with the requirements of ISO 14064-3:2019;</li> <li>• a single opinion in accordance with ISO 14064-3:2019.</li> </ul> <p>The opinion is the official document that describes the outcome of the verification or validation, but the VB may decide to additionally issue a summary attestation of verification.</p> <p>This attestation shall contain the information stated below and, in particular, make a clear reference to the opinion, specifying the details and date of issuance of the opinion itself, and the main information of the GHG claim:</p> <ul style="list-style-type: none"> <li>• name of the organization;</li> <li>• registered legal address;</li> <li>• reference standard (e.g. ISO 14067 or ISO 14064-1);</li> </ul>

	<ul style="list-style-type: none"> <li>• description of the scope (e.g. address of the sites or description of the product, including the PCR);</li> <li>• clear reference to the opinion (e.g. code, date);</li> <li>• reference year of the GHG emissions;</li> <li>• overall data of the GHG emissions;</li> <li>• breakdown of emissions by categories (ISO 14064-1) or by the upstream, core and downstream phases (ISO 14067) where the PCR reference is present;</li> <li>• additional information if required by the programme.</li> </ul> <p>ISO 14064-3:2019 contains three different types of opinion set out in § 9.2:</p> <ul style="list-style-type: none"> <li>• not modified;</li> <li>• modified;</li> <li>• negative.</li> </ul> <p>This classification must be understood as a reference in the absence of a programme, but it is possible that a GHG programme includes various classifications of opinion such as, for example, those reported in table 1 of ISO 14064-3. If the organization decides to join a GHG programme, the VB must use the classification of the opinions established by the programme.</p>
Updating the accreditation	<p>The VB must demonstrate that it has conducted a training for its verification staff and implemented procedures to describe the methods of performing verifications in accordance with the new requirements of ISO 14064-3:2019.</p> <p>ACCREDIA will evaluate the correct development and implementation of these procedures and the delivery of training during the ordinary on-site surveillance and witness assessment activities.</p>

## 2) VALIDATION OF GHG EMISSIONS

<p>Difference between verification and validation</p>	<p>Below are the definitions of verification and validation that are now part of the new normative package:</p> <ul style="list-style-type: none"> <li>• <i>verification</i></li> </ul> <p><i>process for evaluating a statement of historical data and information to determine if the statement is materially correct and conforms to criteria</i></p> <ul style="list-style-type: none"> <li>• <i>validation</i></li> </ul> <p><i>process for evaluating the reasonableness of the assumptions, limitations and methods that support a statement about the outcome of future activities</i></p> <p>From the above it is clear that the verification can only take place in the presence of historical data that are evaluated to confirm that they are materially correct and conform with the criteria. This takes place through a (limited or reasonable) assurance judgment of the GHG declaration.</p> <p>In the case of validation, however, no assurance can be expressed because the GHG declaration relates to future activities.</p> <p>It is important to emphasize that the validation evaluates the reasonableness of the assumptions, limitations and methods underlying the declaration and not directly the reliability of the GHG claim subject to validation.</p>
<p>Application of the validation for CFP</p>	<p>In the case of a CFP in which the historical data relating to a specific product is not available, as it is a newly produced item, the following two situations may occur:</p> <p>1) The product is a variant of existing products for which historical data exist and can therefore be considered a "brother" product. In this case, the VB can evaluate, on the basis of its professional judgment, whether to confirm the assurance of the GHG claim of the product not yet produced by means of a verification. In this case, the opinion must specify that the year taken as a reference for production, which must be made clear, is to be considered fictitious for the product under evaluation, because the product has not yet been made;</p>

	2) If, however, it is a prototype or a product substantially different from those already made (therefore a "non-brother" product), so that it is not possible to apply an allocation of the available data in a solid and reliable way in order to provide assurance on the GHG statement, it will be necessary to carry out a validation activity.
Accreditation process	
Number of attestations of verification	The VB shall complete the conformity assessment of at least one GHG validation.
Based on the ACCREDIA accreditations already held by the VB that applies for accreditation or extension, various cases may be presented.	
Accreditation for a VB which is not yet accredited in any scheme	Document review of 1 day. Inspection assessment of 3 days at the VB's premises 1 Witness assessment
Accreditation for a VB which is not accredited for GHG verifications against ISO 14065, but accredited for other conformity assessments	Document review of 1 day. Inspection assessment of 2 days at the VB's premises 1 Witness assessment
Accreditation for a VB accredited for GHG verifications against ISO 14065	Document review of 0.5 day. 1 Witness assessment
Maintenance of accreditation	The maintenance of accreditation will take place jointly with the other verification activities under assessment, taking into account the number of schemes (e.g. CFP, EU ETS ...) and the programmes in which the VB operates, in accordance with the circulars already published for the different schemes.  No additional surveillance activities are envisaged for the specific validation activities.
ACCREDIA assessment team	The assessments will be conducted by ACCREDIA assessors qualified for the scheme. The presence of an ACCREDIA technical expert may be required for the document reviews and/or for the initial accreditation or extension assessment.

With kind regards.

**Dott. Emanuele Riva**

Director of the Dept. of  
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