

To all verification bodies accredited for the GHG scheme  
To the associations of CABs

**OBJECT Department of Certification and Inspection**

**Technical circular DC n. 27/2021 – Information regarding accreditation for the GHG projects scheme (verification and validation of the quantification, monitoring and reporting of projects for the reduction of emissions or the removal enhancements of GHG).**

**The general reference framework**

GHG projects are projects for the reduction of emissions or for removal enhancements of GHG as set out in UNI EN ISO 14064-2:2019.

At the national level, the revision of the UNI 11646 standard was published in March 2021 "Greenhouse gas - Specification to set up the national system for the carbon credit voluntary market management arising from projects of greenhouse gas emission reduction or removal enhancements" which defines the minimum requirements that must have GHG programmes.

Furthermore, the UNI/PdR 99 "Guidelines for calculating, reducing and offsetting greenhouse gas emissions of organizations and products, and requirements for carbon credit generation projects" was published in April 2021.

It should be noted that the assessment of GHG programmes that may be included in the scope of accreditation is an activity which falls under ACCREDIA's competence.

## Standards and accreditation rules

Accreditation standard	UNI EN ISO 14065
Other reference standards	<p>The reference standard for GHG projects is UNI EN ISO 14064-2:2019 "Specification with guidance at the project level for quantification, monitoring and reporting of greenhouse gas emission reductions or removal enhancements".</p> <p>In addition to the above standard, in the case of GHG projects it is necessary to apply a specific programme which becomes an integral part of the verification and validation criteria (VV).</p>
Accreditation certificate	<p>The accreditation certificate is issued in accordance with UNI EN ISO 14065.</p> <p>For those who already possess accreditation in this area (e.g. EU ETS, MRV Shipping, voluntary GHG or CFP), GHG projects are considered an extension of the scope of accreditation.</p> <p>The certificate is issued specifying the programme which is the object of the validation and verification activities and in accordance with the sectoral limitation required by the applicable programme.</p> <p>Any additional programmes that will be evaluated as an extension of the initial accreditation will lead to an update of the scope of the accreditation certificate.</p>

## Process of accreditation

Number of attestations of verification	The Verification and Validation Body (VB) must have completed the validation or verification of at least one GHG project. The VB shall also communicate when it will perform the further conformity assessment activities in order to allow ACCREDIA to be able to control both the validation and verification processes.
On the basis of the ACCREDIA accreditations already possessed by the VB that applies for accreditation or extension, for a specific GHG programme, various case possibilities may be present.	
Accreditation for a VB which is not yet accredited in any scheme	<p>Document review of 1 day.</p> <p>On-site assessment of 4 days at the VB's premises</p> <p>2 Witness assessments</p>
Accreditation for a VB which is accredited in a different scheme from UNI EN ISO 14065	<p>Document review of 1 day.</p> <p>On-site assessment of 3 days at the VB's premises</p> <p>1 Witness assessment</p>

Accreditation for a VB which is already accredited for a UNI EN ISO 14065 scheme (e.g. EU ETS, MRV Shipping, voluntary GHG or CFP)	Document review of 0.5 day. On-site assessment of 1.5 days at the VB's premises 1 Witness assessment
Extension of accreditation to a new GHG programme	Document review of 0.5 day. 1 Witness assessment

Maintenance of accreditation	<p>For the maintenance of accreditation, throughout the accreditation cycle, except for special situations (e.g. management of complaints and remarks, changes in the verification scheme, changes in the VB's structure...), the following assessments shall be carried out:</p> <ul style="list-style-type: none"> <li>• if the VB has verified less than 5 GHG projects, 1 witness assessment or 1 on-site assessment for this scheme must be carried out;</li> <li>• if the VB has verified between 5 and 10 GHG projects, 1 witness assessment and 1 on-site assessment must be carried out for this scheme;</li> <li>• if the VB has verified between 10 and 20 GHG projects, 2 witness assessments and 1 on-site assessment must be carried out for this scheme;</li> <li>• if the VB has verified between 20 and 50 GHG projects, 2 witness assessments and 2 on-site assessments must be carried out for this scheme;</li> <li>• if the VB has verified over 50 GHG projects, 3 witness assessments and 2 on-site assessments must be carried out for this scheme.</li> </ul>
ACCREDIA assessment team	The assessments shall be conducted by ACCREDIA assessors qualified for the scheme. The presence of an ACCREDIA technical expert may be required for the document review and/or for the initial accreditation assessment or for the extension of accreditation.

Maintenance of accreditation	For the maintenance of accreditation, throughout the accreditation cycle, except for special situations (e.g. handling of complaints and reports, changes in the verification scheme, changes in the structure of the VB ...), the following assessments shall be carried out:
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	<ul style="list-style-type: none"> <li>• if the VB has verified less than 5 GHG projects, 1 witness assessment or 1 on-site assessment for this scheme shall be carried out;</li> <li>• if the VB has verified between 5 and 10 GHG projects, 1 witness assessment and 1 on-site assessment for this scheme shall be carried out;</li> <li>• if the VB has verified between 10 and 20 GHG projects, 2 witness assessments and 1 on-site assessment for this scheme shall be carried out;</li> <li>• if the VB has verified between 20 and 50 GHG projects, 2 witness assessments and 2 on-site assessments for this scheme shall be carried out;</li> <li>• if the VB has verified over 50 GHG projects, 3 witness assessments and 2 on-site assessments for this scheme shall be carried out.</li> </ul>
ACCREDIA assessment team	The assessments shall be conducted by ACCREDIA assessors qualified for the scheme. The presence of an ACCREDIA technical expert may be required for the document review and/or for the initial accreditation assessment or for the extension of accreditation.

## Process of verification and validation

<p>Verification and validation opinion of GHG projects</p>	<p>In accordance with UNI EN ISO 14064-3:2019, the VB must issue an opinion. Since the transition to the new standard is still in progress, it is possible to issue a declaration of verification in accordance with UNI EN ISO 14064-3:2006 until the transition period is completed.</p>
<p>Verification and validation process of GHG projects</p>	<p>The validation activity is generally performed in the "ex-ante" phase of the project implementation, while the verification activity takes place in the "ex-post" phase once the project has started, to confirm greenhouse gas emission reductions or increased removal enhancements.</p> <p>The general rules for conducting VV activities (e.g. frequency of verifications) are set out in the applicable GHG programme and may in some cases also be performed by different VBs.</p> <p>The VV activities of GHG projects by the VB are divided into the following phases:</p> <ul style="list-style-type: none"> <li>• documental VV;</li> <li>• risk analysis;</li> <li>• planning;</li> <li>• execution of VV.</li> </ul> <p>The VB must provide details of these phases in its regulations, including the selection criteria and the methods of conducting the on-site or off-site VV, in order to guarantee a complete and reliable VV, taking into account the additional requirements of the applicable GHG programme which is an integral part of the requirements of the VV.</p> <p>The documental VV report must specify any non-conformities (NC) in the GHG project, highlighting which failures are classified as critical and must be resolved in advance of any other VV activities and which failures are of less criticality and can be resolved before the completion of the VV activities.</p> <p>The result of the documental VV must be used as input data for the subsequent phase of risk analysis of the VV and development of the sampling plan.</p> <p><b>PLANNING</b></p> <p>The VB must define a verification plan and a sampling plan, based on the results of the documental VV and the risk analysis, taking into particular consideration the sources and the scale of any misstatements, omissions or misrepresentations.</p>

	<p>The verification plan and the sampling plan must be approved by the team leader.</p> <p>The verification plan must have a degree of detail that guides the subsequent verification activities and must be communicated in advance to the responsible party.</p> <p>The sampling plan is a document for internal use and must not be communicated to the responsible party.</p> <p>The sampling plan may also be referred to as the "evidence collection plan".</p> <p><b>VERIFICATION AND VALIDATION ACTIVITIES</b></p> <p>The VV activities must at least allow for the obtaining of sufficient data and information to evaluate the GHG project and to assess the reliability of the data collection, processing and control system.</p> <p>The VB shall evaluate the GHG project on the basis of the evidence relating to the analysis of data and information. This analysis must be based on the sampling plan.</p> <p>The VB must classify any findings on the basis of their importance regarding the GHG project.</p> <p>The VB must keep records in order to demonstrate how the evidence collected during the VV phase is in line with the requirements of the sampling plan.</p>
Duration of VV activities for projects	The VB must have in place a procedure for determining the duration of the VV for the types of projects described by the applicable GHG programme.
Competences of VB staff	<p>The specific competences required of the VB must be detailed for the persons involved in the verification process of GHG projects: team leaders and team members, independent reviewer, manager of the file/scheme (if defined by the VB) and person responsible for the review of the contract.</p> <p>The GHG programme may establish additional competence requirements.</p>
Classification of the findings by the VB	The VB must define the classification criteria of the NCs taking into account the activities performed and must clearly define which typologies of NC prevent the VV of GHG projects and what actions are required for the VV.

	The criteria must be made publicly available.
Information available for the interested parties	The VB shall make the following information available upon request: <ul style="list-style-type: none"><li>• the GHG programme in which it operates;</li><li>• the proposer of the GHG project;</li><li>• the verified or validated GHG project.</li></ul>

With kind regards,

**Dott. Emanuele Riva**

Director of the Dept. of  
Certification and Inspection