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Specifications for the application of the requirements of clause 7.8 of the UNI CEI EN ISO/IEC 17025:2018 standard

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NOTE *This document is an evolution of clause 7.8 of Technical Regulation RT-08. Therefore, although this is a first issue, the changes with respect to document RT-08 rev. 05 §7.8 are highlighted in the text.*

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1. Scope and field of application

This document refers to the provisions of standard UNI CEI EN ISO/IEC 17025 "*General requirements for the competence of testing and calibration laboratories*" and provides specific information for the application of the requirements of clause 7.8 relating to the reporting of results.

The document, which is prescriptive in nature, is intended to ensure the uniform application of the requirements of clause 7.8 of the reference standard and incorporates international provisions (EA, GLOBAL ACI, etc.) and the clarifications provided by ACCREDIA through circulars, communications and training material.

2. Requirements for Test Reports (RdP) - (ref. §7.8. UNI CEI EN ISO/IEC 17025)

In the paragraphs below, the numbering does not follow the sequential order of the paragraphs but, for immediate correspondence, directly reproduces the numbering of the individual requirements of clause 7.8 of the reference standard.

It should be noted that, in this document and in RT-08, Test Reports are referred to by the acronym RdP, and the indications given for test reports also apply to sampling reports, where applicable.

7.8.1 General requirements for test reports

a) Identification of the sample under test

The item under test shall be clearly described and unambiguously identified.
Acronyms alone shall not be used to describe or identify the sample, as they do not allow the actual sample under test to be clearly identified. (ref. § 7.8.2.1.g) UNI CEI EN ISO/IEC 17025).

b) RdPs in foreign languages and/or translations of RdPs already issued

Where results are presented in foreign languages (other than English), the laboratory is nevertheless required to issue a bilingual RdP (Italian-foreign language or English-foreign language).

Where the customer requests a translation of an RdP from the laboratory after it has been issued, the laboratory shall include in the translated report a clear reference to the RdP issued in Italian.

Where documents in different languages coexist, the laboratory should consider whether to include any notes on which version prevails in the event of a dispute.

c) Annexes to RdPs

In document management, the laboratory shall make provision for the management of annexes to RdPs, establishing rules and modalities for their issue. In any case, provision shall be made for the annexes to be referred to in the RdP that generated them, and vice versa.

Where the RdP has annexes, the presence of the ACCREDIA Mark or of references to accreditation[1] on the RdP does not require that the Mark or the reference to accreditation must appear on all the annexes.
In particular, the laboratory shall assess whether affixing the Mark also to the annexes to the Test Report (when the latter already bears the Mark or the reference to accreditation) is compatible with the content of the annex itself and with the provisions of Regulation RG-09. Where such use is deemed appropriate, the annex shall comply with all the requirements applicable to Test Reports, such as, by way of example, a clear distinction between accredited and non-accredited activities, the identification of information provided by the customer, and any other relevant provision.

The presence, or conversely the absence, of the Mark/reference on the annexes to RdPs shall meet criteria consistently applied by the laboratory.

The laboratory remains free to produce stand-alone documents, not annexed to the test report, such as expert appraisals or reports. In this regard, it is specified that:

1. reports, expert appraisals or other documents cannot be considered RdPs and therefore shall not bear the Mark or the reference to accreditation.
2. RdPs bearing the Mark/reference may be annexed to reports, expert appraisals, etc.
3. in reports, expert appraisals (or even other documents such as articles), if they contain results of accredited activities, the Mark/reference to accreditation shall not appear in the heading of the document/letterhead (see point 1), but the laboratory's reference to accreditation may be cited in the text, where necessary to provide clarification on how the tests were carried out (e.g. "tests carried out at laboratory XYZ, accredited no. xxxxx Testing").

d) Approval of results and subsequent issue of RdPs

With reference to requirement 7.8.1.1, it is emphasised that the laboratory shall send the customer only results that have been approved in final form and authorised for issue. Therefore, it is not possible to 'anticipate' test results (in any form, including forms other than test reports) that have not been approved and authorised by the designated function, nor to issue RdPs in 'provisional' or 'draft' format.

It should be noted that terms such as 'anticipation', 'provisional', 'draft' or similar may cause misunderstanding as to whether the results have actually been approved and authorised for issue.

.....

[1] In accordance with the provisions of Regulation RG-09, what is stated for the accreditation mark shall be understood to apply equally to the reference to accreditation.

e) Issue of RdPs: possible options

With reference to the reporting of results, the following cases can be identified:

1. Issue of complete RdPs.

This modality requires the RdP to comply with all the requirements of §7.8 of UNI CEI EN ISO/IEC 17025, of this document and of the test methods.

2. Partial RdPs with subsequent issue of a complete RdP.

This modality may be adopted where there is a need to communicate results promptly (e.g. for reasons of speed in providing information to the customer for possible action, prompt communication of non-conforming results, management of food alerts, etc.), pending the completion of other tests.
In such a case, the issue of a partial RdP is acceptable, but a complete and final RdP shall subsequently be issued, reporting the results of all the tests carried out (both conforming and non-conforming).
For the final issue, the laboratory may issue:

- a complete final RdP, directly reporting all the tests (both those in the first partial RdP and those that were missing), which cancels and replaces the partial RdP; or
- a supplementary RdP, containing only the tests missing from the partial RdP: in this case both the RdPs issued remain valid. The laboratory shall define the rules for identifying the two distinct RdPs and for their mutual traceability.

This approach does not constitute a case that can fall within the one set out in point g) below in this document.

3. Simplified reporting of results (ref. §7.8.1.3 of UNI CEI EN ISO/IEC 17025).

Simplified reporting of results may be carried out in the ways described in the sub-clauses listed below.

3.1) by means of a test report (RdP) that does not contain all the information required by the standard (for simplicity, in this document it is referred to as **a simplified RdP).**

The minimum elements that must be present in a simplified RdP, without prejudice to the requirements of the standard concerning clarity, minimising the possibility of misunderstanding or misuse, and the information necessary for the correct interpretation of the results, are:

- a title that clearly distinguishes the document from a complete RdP drawn up in accordance with all the requirements of the standard (e.g. “Simplified test report” or “Simplified reporting of results”);
- unique identification (e.g. number) and date of issue;
- test method;
- test results with the relevant unit of measurement;
- page number/total number of pages;
- a statement that the results relate only to the items tested;
- a statement that the laboratory has agreed with the customer which information, among that required by UNI CEI EN ISO/IEC 17025 and by the test method, is omitted, and that this omitted information is in any case readily available at the laboratory;
- identification of the person(s) authorising the report;

In the case of simplified RdPs that are distributed externally, the review of the tender must take into account all the requirements of the request, including those not made explicit by the commissioning party (considering the entire supply chain that requires the testing activity). Indeed, depending on the context, during contract review the laboratory must also clarify with the customer the purpose of the simplified RdP and verify that the request to omit any information is accepted not only by the customer, but by the entire supply chain, and that the omissions do not compromise the correct interpretation of the results by all interested parties, including the Competent Authorities.

3.2) by means of a letter, email or laboratory document that cannot be classed as an RdP (neither complete nor simplified).

These are general communications that do not fall within the scope of §7.8[2] of UNI CEI EN ISO/IEC 17025 (preliminary communications, urgent notifications by email or telephone, etc.). Such a document must not bear the mark or any reference to accreditation.

Therefore, this method cannot replace the presentation of results by means of an RdP (complete or simplified), which the laboratory must prepare, nor can it be used to provide the customer with provisional or draft results (see previous point d), since the results must in any case be approved and authorised before any form of issue).

3.3) entering results into internal/external portals

In several cases, test results may be presented through portals, where the laboratory logs in with its own credentials and enters the test results, for example:

- external portals (e.g. Competent Authorities such as ASL (Local Health Authorities), WADA, the Ministry for ATP).
- in-house IT platforms of manufacturing companies.

First of all, it must be clarified at contractual level whether entering the data into the IT platform replaces the issue of the RdP (complete or simplified), in keeping with the principle of transparency, in order to clarify the accreditation status of the tests.

Indeed, where an RdP is issued, entering the data into the IT platform is an additional service, but it does not replace the full application of requirement 7.8 of UNI CEI EN ISO/IEC 17025.

Conversely, where the issue of an RdP is not envisaged, the laboratory must verify, at contract review stage, whether or not the mark/reference to accreditation can be entered on the IT platform, or consider any alternative solutions. In particular:

.....

[2] With the exception of §7.8.1.1, which in any case applies to the reporting of results in whatever form.

- if the accreditation of the tests is a prerequisite for entering data into the IT platform (e.g. WADA, ATP), the status of accredited tests is implicit, so no further clarification is needed;
- if the IT platform is defined by the Competent Authority, even in the absence of an accreditation prerequisite, it constitutes a mandatory requirement, and therefore the obligation to include the mark/reference to accreditation does not apply. It should nevertheless be specified that, at contractual level, the tests must in any case be handled as accredited.
- In the case of an internal customer, the way in which the accreditation status of the tests is indicated must be clear. Where it is not possible to include the mark/reference to accreditation on the portal, the laboratory shall undertake, towards the internal customer, to communicate any changes to the accreditation of the tests (variations, extensions, reductions, renunciations, suspensions, etc.), so that the accreditation status of each result entered is always clear and easy to trace.

f) Use of the mark/reference to accreditation on RdPs, including cases of simplified reporting of results

The following is a summary table of the different cases of reporting of results and the corresponding possibilities for using the mark/reference to accreditation. Any situations that cannot be traced back to those shown below must be submitted to ACCREDIA for assessment.

It should be borne in mind that (ref. EA-3/01 and RG-09), in keeping with the principle of transparency, RdPs/sampling reports issued by laboratories accredited by ACCREDIA, within their scope of accreditation, must bear the mark/reference to accreditation, and that the way in which results are reported must be clearly defined at contractual level with the customer (see RT-08 §7.1).

It should also be borne in mind that, where the laboratory also has a certified management system, the requirements for users of accredited certification services are set out in Regulation RG-09.

Reference to cases under point e)	Contract	Mark/reference mandatory	Approval of use of mark/reference by ACCREDIA
1) case where the laboratory issues ONLY “complete” RdPs that meet all the requirements of the standard	In the contract, the tests must be handled as accredited and the mark/reference must be present on the RdP to attest this.	yes	ACCREDIA mark/reference on its own: checked during on-site assessments Combined ILAC-ACCREDIA mark: written authorisation is required, with approval of an example RdP by ACCREDIA.
2) partial RdPs followed by the issue of a complete RdP.	The contract must clarify how the partial and subsequent RdPs are to be issued. The tests must be handled as accredited and the mark/reference must be present on the RdP (both partial and complete) to attest this	yes	ACCREDIA mark/reference on its own: checked during on-site assessments Combined ILAC-ACCREDIA mark: written authorisation is required, with approval of an example RdP by ACCREDIA.
3) Simplified reporting of results	The laboratory must agree with the customer, by contract, the conditions for the simplified reporting of results. If the tests are accredited, they must in any case be handled as such under the	see following rows	see following rows

Reference to cases under point e)	Contract	Mark/reference mandatory	Approval of use of mark/reference by ACCREDIA
	contract. In general, in keeping with the principle of transparency, the requirement for the "mandatory mark/reference" must be assessed first of all at contractual level, and not when the RdP is issued, which represents the end of the process. The use of the mark/reference must be defined according to the method of simplified reporting: see the following points of the table		
3.1) Simplified RdP	It must be defined by contract and contain the minimum elements indicated in point 3.1 of paragraph e)	yes	An example of the use of the mark/reference to accreditation must always be submitted to ACCREDIA in advance for approval and authorisation.
3.2.a) Letter/email/generic form followed by an RdP	---	No	This is not reporting of results in accordance with §7.8 of UNI CEI EN ISO/IEC 17025, therefore the use of the mark/reference is not authorised
3.2.b) Letter/email/generic form not followed by an RdP	Sending the results by letter alone is not acceptable, as this method cannot replace the reporting of results by means of an RdP (complete or simplified)	---	---
3.3.a) Entering data into an external IT platform (e.g. Competent Authority, WADA, ATP)	At contractual level/under the requirements of the Competent Authority, the way in which the accreditation status of the tests is indicated must be clear, or any impossibility must in any case be reviewed (assessing, for example, whether or not the mark/reference can be entered on the portal). It must also be clarified whether or not an RdP will be issued.	In the case of a Competent Authority→ the portal constitutes a mandatory requirement, so use of the mark/reference is not mandatory. However, accreditation status is generally a prerequisite for entering data into the portal, so no additional indication on the portal is needed. Where an RdP is nevertheless issued, it must bear the mark/reference	Where the mark/reference to accreditation is applied, an example must be submitted to ACCREDIA in advance for approval and authorisation. Where an RdP is issued, the provisions of the previous points for complete/simplified RdPs apply.
3.3.b) Entering data into an internal IT platform (e.g. manufacturing companies)	At contractual level with the internal customer, the way in which the accreditation status of the tests is indicated must be clear. Where it is not possible to include the mark/reference to accreditation on the portal, the laboratory shall undertake, towards the internal customer, to communicate any changes to the accreditation of the tests (variations, extensions, reductions, renunciations, suspensions, etc.), so that		

Reference to cases under point e)	Contract	Mark/reference mandatory	Approval of use of mark/reference by ACCREDIA
	the accreditation status of each result entered is always clear and easy to trace. It must also be clarified whether or not an RdP will be issued.		

g) Issue of separate RdPs for a single sample tested

Where separate test reports are issued for a single sample tested, possible misunderstanding or incorrect use of the results must be avoided (ref. EA LC FAQ (40,8)), and the following aspects must therefore be considered.

- in general, splitting the results across several RdPs is not acceptable, for reasons of clarity, completeness of information, interpretation of the results, and impartiality of the laboratory.
  In particular, it is not acceptable to:
  - separate “conforming” results from “non-conforming” ones on different RdPs, because this entails the risk of providing information that is incomplete and potentially incorrect.
  - extract (even at the customer’s request) only some of the results from a complete RdP, compared with those reported in the complete RdP (issued under a specific contractual agreement), as this is misleading for the interpretation of the results, especially when the RdPs are issued in a regulatory context (e.g. Legislative Decree 152/2006, Legislative Decree 18/2023, etc.). This applies even where the RdP containing part of the analytical results refers to the complete RdP covering all the tests requested.

- in the case of tests carried out on products for export to different countries (e.g. tests on wines and oils for export), considering that local legislation may require RdPs containing only the parameters set by each individual country (and that may also have different limits depending on the country), splitting into separate RdPs is acceptable, provided that:
  - this need, including the requirements/formats for the different countries, is defined at the contract review stage;
  - the laboratory issues a complete RdP with all the parameters analysed and requested at the contract stage;
  - all the individual “partial” RdPs state that they are partial RdPs and refer to the complete RdP.

7.8.2 Common requirements for reports (test, calibration or sampling)

7.8.2.1. The requirement of the standard applies.

It should also be specified that activities may be indicated on RdPs as accredited only if they are accredited at the time they are performed (understood as the whole process, from receipt of the sample to approval of the results) and not at the time the test report is issued.

With reference to the requirements in the bulleted list of the reference standard, it should be specified that:

a) The RdP must not include **titles or subtitles** relating to the possible use or intended purpose, which generate confusion with other activities not the subject of accreditation, or with other certification activities carried out by certification bodies or by certain professional figures regulated by Italian legislation.

d) The **end of the RdP** does not necessarily have to be made explicit by a specific sentence or wording. Other ways of defining the end of the document are therefore acceptable, such as, for example, page numbering (page No… of…), or the digital signature of the entire document.

The RdP must also contain a statement to the effect that it must not be reproduced except in full, unless the laboratory has given written approval.

f) On RdPs, **the title of methods may be abbreviated**, if long, so as to ensure that at least the issuing body, number and year are given (e.g. EEC Reg. 2870/2000 Annex III.2).
Any test procedures may be indicated in brackets after the designation of the standard method; where laboratory-developed methods are used, the source may be indicated in brackets (bibliographical reference, modified standard, superseded standard), with clear identification.

g) see §7.8.1.a) of this document.

i) The start and end date of each test should preferably be given on the RdP.

m) On RdPs, the indications of the measured properties and of the methods must be consistent with those given in the list of accredited tests; it is also permitted to express the measurands differently from the test list, if required by sector regulations, mandatory requirements or by the customer (agreed in the contract), allowing, for example, the use of synonyms (e.g. hydrogen ion concentration instead of pH, sulphurous anhydride instead of sulphur dioxide...).
Other information may also be added to the test report, in addition to the matrix, measurand and method, for example operating temperatures, equipment used, purity of reagents or measuring ranges of the methods.

Results may be reported in a unit of measurement different from the one given in the method, where mandatory legislation or agreements with the customer so require.

o) Authorisation to issue RdPs must be clearly indicated on the reports themselves by means of a signature or equivalent identification. It should be borne in mind that, where mandatory requirements exist for the signing of reports, the laboratory is required to comply with them.

p) Results of activities from **external laboratories (subcontracting)**:

- It should be borne in mind that use of the ACCREDIA mark (and/or the reference to accreditation) on RdPs is permitted only if the RdP contains the result of at least one accredited activity (test/sampling) performed by the laboratory itself.
- Where the laboratory also reports on its own RdP the results of tests subcontracted to external laboratories accredited for the specific activities, it is not necessary to indicate them as non-accredited, provided that the accreditation number of the external laboratory is given and, in the case of a non-Italian accreditation body, the name of the body as well.
- If, on the other hand, the laboratory reports on its own RdPs only the results of externally subcontracted activities, it is not permitted to use the laboratory's own ACCREDIA mark/reference, nor to give the reference to the accreditation of the external laboratory.

- The laboratory may agree with the customer not to report the results from the external laboratory on its own RdP, but to provide the customer directly with the RdP issued by the external laboratory.
- The requirement concerning information to the customer and verification of the competence of the external laboratory (cf. RT-08 §7.1.1) must be complied with both where the laboratory also reports on its own RdP the results of tests subcontracted externally, and where the laboratory provides the external laboratory's RdP directly.

7.8.2.2. The requirement of the standard applies.

All information provided by the customer must be clearly identified and distinguished from that for which the laboratory is responsible.

7.8.3 Specific requirements for test reports

7.8.3.1. The requirement of the standard applies.

Where accredited testing services are offered and/or contracted through an intermediary, the RdP must clearly state both the identity of the customer/intermediary and that of the recipient of the RdP, except where this is not permitted by mandatory provisions (legislative and/or issued by the Public Administration).

With reference to point 7.8.3.1.e) of UNI CEI EN ISO/IEC 17025, when an accredited test method refers within it to determinations of characteristics and/or other testing activities, the following cases may arise:

A. determinations of characteristics and/or other testing activities fully defined/described within the accredited method: it is not necessary to indicate the results of such testing activities as non-accredited, as they are an integral part of the method (where only partially described, the laboratory is required to define them in its own detailed procedures for the method);

B. determinations of characteristics and/or other testing activities not described within the method but referred to by reference to other methods. In this regard, a distinction must be made:

   1. The referenced methods provide results that support the accredited test, but do not directly contribute to the determination of the final result (e.g. determinations of pH, temperature, which do not enter into the calculation of the test result). Such activities are in any case subject to verification by ACCREDIA, as they are an integral part of the testing process, but where they are not included in the laboratory's scope of accreditation, they must be indicated on the RdPs as non-accredited.
   2. The referenced methods are necessary for determining the result of the test under accreditation (they enter directly into the calculation of the test result). Such activities must be included in the laboratory's scope of accreditation, so that the entire testing process can be considered accredited. Otherwise, the final result must be indicated as non-accredited.
   3. The referenced methods relate to "optional" determinations with respect to the test under accreditation, and the laboratory may choose to carry out or not (e.g. sampling methods, determinations of parameters for normalising results, etc.). Such activities are subject to verification by ACCREDIA only if they fall within the laboratory's scope of accreditation.

With regard to **parameters obtained by calculation**, RdPs must contain clear information. For example, for results expressed as sums, the laboratory must indicate which parameters are involved. The test report must

therefore also give the individual results actually obtained. For example, if the laboratory is accredited for the determination of metals, it may express the result as their oxides, but it must be clearly understood that this is only a way of expressing the result, for example by giving “calcium (expressed as calcium oxide)”.

Unless otherwise established by mandatory requirements or by needs related to the use of the results, the numerical values of the results and of the associated uncertainties must not be given with an excessive number of **digits**. It is usually sufficient to report the measurement uncertainty with at most two significant figures, and the result rounded to a number of digits consistent with its associated uncertainty, although in some cases it may be necessary to retain additional digits to avoid rounding errors where the results are used for subsequent calculations.

When **measurement uncertainty** is reported on the test report, it must be expressed as expanded uncertainty (U), and a statement of the confidence level and the coverage factor used must also be given. It is generally accepted to use a coverage factor k=2, with a confidence level of 95%.

In some cases, uncertainty may be expressed as a confidence interval (lower and upper limits), as, for example, in the determination of toxicity in water in accordance with UNI EN ISO 6341, in the determination of microorganisms in water in accordance with ISO 8199 and in the determination of asbestos in accordance with Annex 2 of the Ministerial Decree of 06/09/1994.

In the case of laboratories carrying out determinations of residues/traces, where the pre-treatment procedure (e.g. concentration/purification/extraction) may affect recovery, the recovery itself must be stated on the test report, together with whether it has been used in the calculations (it should be borne in mind that some mandatory provisions require results to be corrected for recovery, and it is therefore recommended to apply the requirements laid down by the mandatory provisions in force).

Where one or more significant components of the measurement uncertainty cannot be evaluated, or the requirement for including them in the uncertainty budget is not applicable, it is advisable to make this clear on the RdP (ref. Global ACI-TECH-1-003, formerly ILAC G17).

For accredited activities, the laboratory must issue RdPs bearing the ACCREDIA mark and/or the reference to accreditation. The exceptions are cases where the customer explicitly requests an RdP that is not covered by accreditation and therefore bears no mark and/or reference to accreditation: in that case, this request must be provided for in the contract (see §7.1.1 and RG-09) and the activities will be considered as non-accredited.

If the RdP does not bear the ACCREDIA mark or any other reference to accreditation, non-accredited tests must not be highlighted, nor any reference to the accreditation of external laboratories.

During surveillance, extension and/or renewal assessment visits, the laboratory must make available the number of RdPs issued in the previous calendar year with and without the ACCREDIA mark (and/or reference to accreditation). All test reports issued (both with and without the mark/reference) must be made available, so that ACCREDIA can verify compliance with Regulation RG-09 on the use of the mark and with the requirements for accreditation.

7.8.3.2. The requirement of the standard applies.

7.8.4 Specific requirements for calibration certificates

The requirement of the standard applies.

7.8.5 Reporting of sampling information - specific requirements

The requirement of the standard applies.

1. If the laboratory is accredited for the sampling activity referred to in §7.3.1. point 1), and does not carry out subsequent tests, it must issue a document reporting the sampling information alone (e.g. sampling report [3]):
   - in line with the principle of transparency (see RG-09 and EA 3/01), this document must bear the ACCREDIA mark and/or the reference to accreditation. The exceptions are the cases already mentioned in §7.1.1 of document RT-08;
   - state on this document that the entire analytical process is to be considered accredited only if both the sampling and the subsequent test(s) are accredited in accordance with UNI CEI EN ISO/IEC 17025.

Where sampling is carried out by the laboratory, it is recommended to give on the RdP the reference to the sampling record, where applicable.

Where relevant to the use of the results, the time of sampling must be given in addition to the date.

2) Expression of results where sampling is excluded from accreditation or carried out by the customer

Reference is made to what is provided for in §7.8.2.2. and to the statements required where information is provided by the customer and sampling does not fall within the laboratory's responsibility.

If the laboratory carries out the sampling, but this is excluded from accreditation, the RdP must state this exclusion and the sampling must be indicated as not covered by accreditation.

Where sampling involves carrying out measurements (e.g. of volume, flow rate, surface area, etc.), the laboratory must express the results in units of measurement for which it can guarantee traceability.

Therefore, if sampling is not accredited or is carried out by the customer, two cases may arise:

2.1) the laboratory expresses the result without taking account of the measurements made during sampling (e.g. mg and not mg/m^3, CFU and not CFU/m^2, etc.) and identifies only the sample received (e.g. vial, filter, sampling media, etc. and not workplace ambient air, emissions, surfaces, etc.).

2.2) The laboratory expresses the results in units of measurement that take account of the measurements made during sampling, provided that:

A) the laboratory, upon receipt of the sample, obtains a signed declaration from the person who carried out the sampling, stating the measurements made during sampling (e.g. the surface area sampled);

.....

[3] Not the sampling record or other recording documents relating to sampling.

B) the RdP clearly states that:

- if sampling is carried out by the laboratory, the sampling is not accredited;
- if sampling was not carried out by the laboratory, the party/entity that carried it out must be specified (e.g. the customer);
- the result, as expressed in the unit of measurement (e.g. surface area, mg/ Nm^3, etc.), was obtained by processing data (e.g. measured area) derived from sampling activities not covered by accreditation.

Summary tables of the different cases in relation to the accreditation of sampling and of the subsequent testing phases are given below (ref.7.8.1, 7.8.2, 7.8.3, 7.8.5 UNI CEI EN ISO/IEC 17025).

ACCREDITED SAMPLING			
Type of RdP		**Mark/reference to accreditation**	**Conditions**
a)	Sampling-only report (accredited)	Mandatory except in the cases provided for (ref. RT-08 §7.1, RG-09 and EA-3/01)	A sentence must be included on the sampling-only report to state that the sampling is to be considered accredited only if the subsequent test(s) is/are accredited in accordance with UNI CEI EN ISO/IEC 17025.
b)	RdP with accredited sampling + all tests accredited	Mandatory except in the cases provided for (ref. RT-08 §7.1, RG-09 and EA-3/01)	The sentence referred to in point a) of this table is not necessary.
c)	RdP with accredited sampling + tests partly accredited and partly non-accredited	Mandatory except in the cases provided for (ref. RT-08 §7.1, RG-09 and EA-3/01)	Non-accredited tests must be identified with an asterisk.
d)	RdP with accredited sampling + non-accredited tests	NOT permitted	The sentence referred to in point a) of this table MUST NOT be included.

NON-ACCREDITED SAMPLING			
Type of RdP		**Mark/reference to accreditation**	**Conditions**
a)	Sampling-only report (NOT accredited)	NOT permitted	The sampling-only report is not covered by accreditation.
b)	RdP with NON-accredited sampling + all tests accredited	Mandatory except in the cases provided for (ref. RT-08 §7.1, RG-09 and EA-3/01)	If sampling was carried out by the laboratory, as it is not accredited, it must be specified that it is not accredited (cf. RG-09). If sampling was not carried out by the laboratory, the party/entity that carried it out must be specified (e.g. the customer).
c)	RdP with NON-accredited sampling + tests partly accredited and partly non-accredited	Mandatory except in the cases provided for (ref. RT-08 §7.1, RG-09 and EA-3/01)	Non-accredited activities (sampling and tests) must be identified as non-accredited (cf. RG-09).
d)	RdP with NON-accredited sampling + non-accredited tests	NOT permitted	There is no accredited activity (sampling and tests), therefore the RdP is not covered by accreditation and the asterisk MUST NOT be used.

7.8.6 Formulation of statements of conformity

7.8.6.1. The requirement of the standard applies.

Where the laboratory reports statements of conformity with requirements or specifications and where it indicates reference limits, it must ensure that it refers to documents in force (the reference may be to mandatory or contractual requirements): the references to the documents containing the limits/specifications must be given on the RdP.

For statements of conformity, see, by way of example, the documents Global ACI-TECH-1-002 (formerly ILAC-G8) and EURACHEM/CITAC.

The laboratory that issues statements of conformity must define in its own documents the criteria for their issuance, whether or not measurement uncertainty is taken into account.

The accreditation/non-accreditation status of the statement of conformity must not be indicated in the RdP, as the accreditation status is clearly indicated by the tests to which it refers.

7.8.6.2. The requirement of the standard applies. Statements of conformity must be given on the RdP (or on any annex uniquely linked to it and forming part of it).

7.8.7 Reporting of opinions and interpretations

This chapter applies only to laboratories that request opinions and interpretations to be included in the scope of accreditation[4].

In all other cases, any opinions and interpretations given in the RdP must be clearly indicated as: “Opinions and interpretations – not subject to ACCREDIA accreditation”.

7.8.7.1. The requirement of the standard applies.

As clarified in the Note to the standard, opinions and interpretations must not be worded in such a way as to be confused with product certifications (ISO/IEC 17065), inspection reports (ISO/IEC 17020) or statements of conformity as referred to in clause 7.8.6.

For the purposes of accreditation, the following are not considered to be accreditable opinions/interpretations: the assignment of the European Waste Code (EWC), the hazard classification of waste, expert appraisals and professional reports issued under the personal responsibility of those who formulated them and not of the laboratory (e.g. an expert expressly appointed by the judge or by the opposing party), and opinions formulated for risk assessment, exposure estimation or risk characterisation.

It should be borne in mind that specific competence is required to give opinions and interpretations, and that these may only be expressed by authorised personnel (cf. §6.2).

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[4] See document EA-4/23 as a reference.

Where opinions and interpretations are formulated, the laboratory must provide evidence of the traceability of the data relating to the sample tested (cf. §7.5).

If information provided by the customer is used in preparing opinions and interpretations, the laboratory must keep the relevant records; in addition, the RdP must clearly state that such opinions and interpretations are based on data and/or information provided by the customer.

Opinions and interpretations must not imply any approval by ACCREDIA, either of the test results or of the opinions and interpretations themselves.

7.8.7.2. The requirement of the standard applies.

Opinions and interpretations must form an integral part of the RdP and be given in a dedicated chapter entitled: “Opinions and interpretations”. They may therefore not be given in a document other than the RdP or any annex (for the management of which reference is made to §7.8.).

Opinions and interpretations must be based solely on the results obtained from the sample tested; however, additional information from calculations, literature or bibliographical sources may also be needed.

Accreditation of opinions and interpretations is granted only if it is based on results obtained from accredited tests.

If results obtained also by using external laboratories are used in preparing opinions and interpretations, these laboratories must be accredited for the specific tests.

It is not possible to express opinions and interpretations under accreditation using only results obtained from external laboratories.

7.8.7.3. The requirement of the standard applies.

Opinions and interpretations given orally, even if recorded, cannot fall within the scope of accreditation.

7.8.8 Amendments to reports

7.8.8.1. The requirement of the standard applies.

Test reports must be corrected and reissued in the event of:

- incorrect or misleading use of the ACCREDIA mark or of the reference to accreditation;
- errors in the test results;
- any other deficiency or error that may lead to misuse of the RdP by the customer or by a third party, or compromise the correct understanding of the test results by the customer, by a third party or by the authority.

Where an RdP containing this type of deficiency is identified, the laboratory must provide, as part of the management of nonconforming work, for reviewing all the RdPs issued, and for tracing, correcting and reissuing all those affected by the same deficiencies.

In the case of amendments, corrections or additions, the new document issued by the laboratory must clearly state whether the original RdP remains valid or is cancelled and replaced.

Where the customer requests a correction to the test report, the laboratory must obtain the customer's reasons and review the request in terms of acceptability, impact on the laboratory's integrity and impartiality, and risk assessment.

In particular:

- where the customer's correction requests concern errors in the information provided by the customer at the time the sample is received (e.g. sample identification, sampling point, etc.), the laboratory must, in addition to checking compliance with the requirements of clause 7.1 of the standard, state on the RdP the reason for the change requested by the customer and a statement by which it disclaims responsibility for that information.

Reissuance of RdPs is not acceptable, as it does not involve the correction of errors, in the following cases:

- change of the laboratory's letterhead (e.g. change of name, company name), in the case of changes to the laboratory's registered details after the RdP was issued;
- change of the customer's name, in the case of changes to the customer's registered details after the contractual agreements were made and the RdP was issued;
- cases covered by EA TMB Resolution 2021(03)01[5].

In such cases the laboratory is required to request a new sample to be tested.

In exceptional cases where it becomes necessary to correct purely formal (editorial) aspects on RdPs already issued, without changing their validity, it may be acceptable to issue a general correction document, provided that the information required by the standard in §7.8.8 is ensured (e.g. clear identification of the RdPs affected by the same deficiency, corrected information, reasons for the correction).

7.8.8.2. The requirement of the standard applies.

7.8.8.3. The requirement of the standard applies.

Where a new test report is issued that replaces the one previously delivered to the customer, the RdP must clearly state that the new RdP cancels and replaces the previous one. The laboratory must retain evidence of sending/delivery of the new RdP to the customer and is not required to request the return of the incorrect one, while it is advisable to request written confirmation from the customer of receipt of the report issued in replacement.

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[5] TMB Resolution 2021(03) 01: Reissuance of test reports when the trade name / trademark of the tested product has changed (see document EA-INF/17)

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