

ISO 14064-3:2006-03 (E)

Greenhouse gases - Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions

	Contents	Page
1	Scope	1
2	Terms and definitions	1
3	Principles	5
3.1	General	5
3.2	Independence	6
3.3	Ethical conduct	6
3.4	Fair presentation	6
3.5	Due professional care	6
4	Validation and verification requirements	6
4.1	Validators or verifiers	6
4.2	Validation and verification process	6
4.3	Level of assurance, objectives, criteria and scope of the validation or verification	8
4.4	Validation or verification approach	8
4.5	Assessment of the GHG information system and its controls	9
4.6	Assessment of GHG data and information	10
4.7	Assessment against validation or verification criteria	10
4.8	Evaluation of the GHG assertion	10
4.9	Validation and verification statement	10
4.10	Validation or verification records	11
4.11	Facts discovered after the validation or verification	11
	Bibliography	34