

# ISO 14064-3:2006-03 (E)

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

---

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