

ISO 14065:2020 (E)

General principles and requirements for bodies validating and verifying environmental information

Contents

	Foreword
	Introduction
1	Scope
2	Normative references
3	Terms and definitions
3.1	Terms related to environmental information
3.2	Terms related to personnel and organization
3.3	Terms related to validation and verification
4	Principles
4.1	General
4.2	Principles for the validation/verification process
4.3	Principles for validation/verification bodies
4.4	Conservativeness
4.5	Professional scepticism
5	General requirements
5.1	Legal entity
5.2	Responsibility for validation/verification statements
5.3	Management of impartiality
5.4	Liability
6	Structural requirements
6.1	Organizational structure and top management
6.2	Operational control
7	Resource requirements
7.1	General
7.2	Personnel
7.3	Management process for the competence of personnel
7.4	Outsourcing
8	Validation/verification programme
9	Process requirements
9.1	General
9.2	Pre-engagement
9.3	Engagement
9.4	Planning
9.5	Validation/verification execution
9.6	Review
9.7	Decision and issue of the validation/verification statement
9.7.1	Decision
9.7.2	Issue of the validation/verification statement
9.8	Facts discovered after the issue of the validation/verification statement
9.9	Handling of appeals
9.10	Handling of complaints
9.11	Records

- 10 Information requirements**
 - 10.1 Publicly available information**
 - 10.2 Other information to be available**
 - 10.3 Reference to validation/verification and use of marks**
 - 10.4 Confidentiality**
- 11 Management system requirements**
 - 11.1 General**
 - 11.2 Management review**
 - 11.3 Internal audits**
 - 11.4 Corrective action**
 - 11.5 Actions to address risks and opportunities**
 - 11.6 Documented information**
- Annex A (informative) Types of opinions**
- Annex B (informative) Reference to validated/verified statements and use of marks**
 - B.1 General**
 - B.2 References to validated or verified statements**
 - B.2.1 General**
 - B.2.2 References to verification on product statements based on life cycle assessment of products**
 - B.3 Use of marks**
- Annex C (informative) Examples of reports of factual findings**
 - C.1 General**
 - C.2 Example of a report of factual findings for a company destroying ozone-depleting substances**
 - C.3 Example of a report of factual findings for an issuer of green bonds**
- Annex D (normative) Additional requirements applicable to green bond validation, verification and AUP**
 - D.1 General**
 - D.2 Personnel competence**
 - D.3 Process requirements**
- Annex E (normative) Additional requirements applicable to greenhouse gas validation, verification and AUP**
 - E.1 General**
 - E.2 Competencies**
 - E.2.1 General**
 - E.2.2 Competencies of personnel**
 - E.2.3 Deployment of teams**
 - E.2.3.1 Validation/verification team knowledge**
 - E.2.3.2 Validation/verification team technical expertise**
 - E.2.3.3 Validation/verification team data and information auditing expertise**
 - E.2.3.4 Specific greenhouse gas project validation team competencies**
 - E.2.3.5 Specific greenhouse gas project verification team competencies**
 - E.2.3.6 Specific greenhouse gas product verification team competencies**
 - E.2.3 Process requirements**
 - E.3.1 General**
 - E.3.2 Specific conditions for the carbon footprint of products (CFP) systematic approach**
 - E.4 Outsourcing**
- Annex F (normative) Additional requirements applicable to validation, verification and AUP associated with reporting investments and financing activities related to climate change**
 - F.1 General**
 - F.2 Personnel competence**
 - F.3 Process requirements**