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.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

Page count: 31