

ISO 14019-4:2026-02 (E)

Sustainability information - Part 4: Principles and requirements for bodies validating and verifying sustainability information

Contents

Page

- Foreword..... v
- Introduction..... vi
- 1 Scope..... 1
- 2 Normative references..... 1
- 3 Terms and definitions..... 1
- 4 Principles for the validation/verification process and for validation/verification bodies and teams..... 2
 - 4.1 General..... 2
 - 4.2 Professional scepticism..... 2
 - 4.3 Conservativeness..... 3
- 5 General requirements..... 3
 - 5.1 Legal entity..... 3
 - 5.2 Responsibilities for validation/verification statements..... 3
 - 5.3 Management of impartiality..... 3
 - 5.4 Liability..... 3
- 6 Structural requirements..... 3
 - 6.1 Organizational structure and top management..... 3
 - 6.2 Operational control..... 4
- 7 Resource requirements..... 4
 - 7.1 General..... 4
 - 7.2 Personnel..... 4
 - 7.3 Management process for the competence of personnel..... 4
 - 7.4 Outsourcing..... 5
- 8 Validation/verification programme..... 5
- 9 Process requirements..... 5
 - 9.1 General..... 5
 - 9.2 Pre-engagement..... 5
 - 9.3 Engagement..... 5
 - 9.4 Planning..... 6
 - 9.5 Validation/verification execution..... 6
 - 9.6 Review..... 6
 - 9.7 Decision and issue of the assurance statement..... 7
 - 9.7.1 Decision..... 7
 - 9.7.2 Issue of the assurance statement..... 8
 - 9.7.3 Issue of non-assurance deliverables..... 9
 - 9.8 Facts discovered after the issue of the validation/verification statement..... 9
 - 9.9 Handling of appeals..... 9
 - 9.10 Handling of complaints..... 9
 - 9.11 Records..... 9
- 10 Information requirements..... 9
 - 10.1 Publicly available information..... 9
 - 10.2 Other information to be available..... 9
 - 10.3 Reference to validation/verification and use of marks..... 10
 - 10.4 Confidentiality..... 10

11	Management system requirements	10
11.1	General.....	10
11.2	Management review	10
11.3	Internal audits.....	10
11.4	Corrective action	10
11.5	Actions to address risks and opportunities	11
11.6	Documented information.....	11
	Annex A (normative) Competence requirements	12
	Bibliography	18