

Guidance on Accreditation of Validation and Verification Bodies for Carbon Footprint of Products

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# INTRODUCTION

0.1 ISO/IEC 17029:2019 is an international standard which sets out requirements for validation/verification bodies (hereinafter referred to as “V/VBs”). ISO 14065:2020 (which is a sector application of the requirements of ISO/IEC 17029:2019), additionally, sets out requirements for bodies validating/verifying environmental information. ISO 14064-3:2019, in conjunction with ISO 14065:2020, sets out requirements with guidance for the validation /verification of greenhouse gas statements.

0.2 Carbon footprint of products (hereinafter referred to as “CFP”) is a type of environmental information that can be validated/verified by validation/verification bodies.

0.3 Greenhouse gas emissions and/or removals during the life cycle of products as quantified by CFP is an important environmental information about the product for market and supply chain.

# PURPOSE OF THIS DOCUMENT

0.4 According to IAF resolution at 33rd General Assembly, ISO/IEC 17029:2019 is endorsed as IAF MLA normative document at Level 3 and resolved that all accreditation against ISO 14065:2020 shall require accreditation to ISO/IEC 17029:2019. Further, IAF resolution 2019-18 also resolved that any greenhouse gas validation/verification engagements shall be performed to ISO 14064-3:2019.

0.5 If V/VBs are to be accredited for validation/verification of CFP in a harmonized manner worldwide as conforming with requirements specified in ISO/IEC 17029:2019, ISO 14065:2020 and ISO 14064-3:2019, some guidance on the specified requirements in the aforementioned standards is considered necessary.

0.6 This document intends to provide such guidance and has three main purposes:

* to enable accreditation bodies (hereinafter referred to as “ABs”) to harmonize their application of the standards against which they are required to assess V/VBs;
* to facilitate mutual recognition of the accreditation process; and
* to assist V/VBs themselves and those stakeholders (such as regulators, suppliers, etc.), whose decisions are guided by the opinions issued by V/VBs.

0.7 For convenience of usage this document has been structured on the same lines as ISO/IEC 17029:2019 and ISO 14065:2020, and the headings are given in bold. For the linkage of ISO 14064-3:2019, “Link to ISO 14064-3:2019” has been stated against those clauses. Additional guidance, where provided is, for ease of reference, then identified with the letter “G”. Where no additional guidance/interpretations are felt necessary, “Nil” has been stated against those clauses.

0.8 Since this is a guidance document, the form of expression uses the term “should“, which indicates the recognised means of meeting the requirements.

0.9 Although currently the document is written in the form of a guidance document, V/VBs are encouraged to implement the validation/verification in general based on the guidance provided. This would eventually help the ABs in assessing the V/VBs for the purpose of accreditation in a harmonized way. Further, ABs have the option of incorporating the guidance provided in this document as a part of their accreditation schemes on accreditation of V/VBs with accreditation scope as CFP, thereby making the provisions of this document mandatory.

# SCOPE

 This document provides APAC’s clause-based guidance/interpretation on application of ISO/IEC 17029:2019 and ISO 14065:2020 to CFP validation/verification and links those clauses to the related clauses of ISO 14064-3:2019.

# NORMATIVE REFERENCES

 Those normative references specified in ISO/IEC 17029:2019, ISO 14065:2020 and ISO 14064-3:2019 apply.

# TERMS AND DEFINITIONS

 The terms and definitions given in ISO/IEC 17029:2019, ISO 14065:2020 and ISO 14064-3:2019 apply. The terms and definitions given in ISO 14067:2018 may be applied according to the CFP information programme.

###### NOTE ISO 14065:2020, 3.1.6, modified－”environmental information programme” has replaced “CFP information programme” in this document.

# PRINCIPLES

 The principles given in ISO/IEC 17029:2019, ISO 14065:2020 and ISO 14064-3:2019 apply. The principles given in ISO 14067:2018 may be applied according to the CFP information programme.

# GENERAL REQUIREMENTS

**5.1** **Legal entity**

 Nil - No additional guidance.

**5.2 Responsibility for validation/verification statements**

 Nil - No additional guidance.

**5.3 Management of impartiality**

 Nil - No additional guidance.

**5.4 Liability**

 Nil - No additional guidance.

# STRUCTURAL REQUIREMENTS

**6.1 Organizational Structure and Top Management**

 Nil - No additional guidance.

**6.2 Operational Control**

 Nil - No additional guidance.

# RESOURCES REQUIREMENTS

**7.1 General**

 Nil - No additional guidance.

**7.2 Personnel**

Nil - No additional guidance.

**7.3 Management process for the competence of personnel**

G.7.3.1 ISO/IEC 17029:2019, ISO 14065:2020 and ISO 14064-3:2019 should be the general knowledge for the V/VB personnel who are involved in the validation/verification process and/or in charge of managing validation/verification related activities.

G.7.3.2 V/VB personnel who are involved in the validation/verification process should have related background and knowledge in greenhouse gas, life cycle assessment methodology and carbon footprint-related aspects, such as product category rules (hereinafter referred to as “PCR”), CFP systematic approach, global warming potentials (GWP), greenhouse gas emission factors, etc. In addition, validators/verifiers should have sufficient knowledge on the related standards, including but not limited to ISO 14020, ISO 14025, ISO 14026, ISO/TS 14027, ISO 14040, ISO 14044, and ISO/TS 14071.

**7.4 Outsourcing**

 Nil - No additional guidance.

# VALIDATION/VERIFICATION PROGRAMME

 ***Link to ISO 14064-3:2019 clause 5.1 for pre-engagement activities.***

G.8.1 If the CFP validation/verification programme does not include all the information defined in Annex A of ISO/IEC 17029:2019, the V/VB should clearly identify the gaps during planning stage. If appropriate, communicate them to the programme owner.

###### NOTE ISO/IEC 17029:2019, 3.8 and 3.9; ISO 14065:2020, 3.3.1 and 3.3.2, modified－”validation/verification programme” has replaced “CFP validation/verification programme” in this document.

G.8.2 If applicable, V/VBs may define additional rules and procedures for carrying out validation/verification activities other than those defined in a CFP validation/verification programme. However, V/VBs should clearly disclose those additional requirements publicly or in the validation/verification statement.

# PROCESS REQUIREMENTS

**9.1** **General**

Nil - No additional guidance.

**9.2 Pre-engagement**

***Link to ISO 14064-3:2019 clause 5.1 for pre-engagement activities.***

Nil - No additional guidance.

**9.3**  [**Engagement**](#page20)

***Link to ISO 14064-3:2019 clause 5.1 for pre-engagement activities.***

G.9.3.1 V/VBs and the client should agree on the engagement type(s), such as validation, verification, agreed-upon procedures (hereinafter referred to as “AUP”) or mixed engagement. Further, V/VBs should confirm that the engagement type is allowed by the CFP validation/verificatoin programme and/or the CFP information programme.

**9.4 Planning**

***Link to ISO 14064-3:2019 clause 5.2 for team selection, clause 6.1 for verification planning and clause 7.1 for validation planning.***

G.9.4.1 For the strategic analysis and risk assessment, the validation/verification team should take the following into consideration:

###### CFP validation/verification programme;

###### whether the PCR applied by the client has complied with the CFP information programme;

###### complexity of the CFP study, including the appropriateness of any allocation methods;

###### the use of AUP in case where verifiers do not have access to sufficient and appropriate evidence or the ability to determine the existence of data trails.

G.9.4.2 For the evidence-gathering plan and validation/verification plan, the validation/verification team should consider:

###### CFP validation/verification programme;

###### geographical location:

1. -the number of geographic locations, such as product production plants, service provision sites, etc.;
2. the contribution to the CFP study of facilities at different locations;

###### data:

1. data type, i.e., site-specific data, primary data, secondary data;
2. data quality;
3. the contribution to the CFP study of each stage of product’s life cycle; and
4. selection of emission factors.

G.9.4.3 In determining the duration for validation/verification activities, the validation/verification team should consider the following factors:

###### CFP validation/verification programme;

###### level of assurance, materiality and related criteria, including the rules or requirements defined by PCR or/and CFP information programme;

###### type and number of GHG sources and sinks;

###### complexity of the GHG information system and its controls;

###### complexity of the product production process and its inputs or the service provision activities;

###### assumption scenarios for each stage of the product’s life cycle;

###### the use of validation or AUP in case of mixed engagement;

###### the experience and maturity of the validation/verification team.

The justification for the determination of validation/verification duration should be recorded.

**9.5 Validation/verification execution**

***Link to ISO 14064-3:2019 clause 5.3 for using evidence-gathering activities and techniques, clause 5.4 for specific requirements, clause 6.2 for verification execution, clause 6.3 for verification completion, clause 7.2 for validation execution and clause 7.3 for validation completion.***

G.9.5.1 The validation/verification team should confirm that the rules and procedures for carrying out CFP validation/verification activities comply with the CFP validation/verification programme.

NOTE “Validation” and “verification” may be applied in the different scenarios among the different CFP validation/verification programme or/and CFP information programme. However, V/VBs should also confirm the validation/verification activities comply with the definitions and requirements stipulated in ISO/IEC 17029:2019, ISO 14065:2020 and ISO 14064-3:2019.

G.9.5.2 The validation/verification team should confirm that the data collected for the CFP study, and its data quality and characteristics comply with PCR, if applicable, the CFP information programme and related specifications.

G.9.5.3 If the same or similar emission sources/sinks are treated and considered with different assumptions, quantitative methods or data quality, the validation/verification team should confirm that the CFP study has complied with the PCR and/or the CFP information programme, as well as the related principles defined in the ISO 14067:2018 clause 5, if applicable, such as relevance, coherence, and accuracy, etc.

NOTE PCR and/or CFP information programme may not clearly define the rules and requirements relative to the assumptions, quantitative methods, or data quality etc. for each emission source/sink.

G.9.5.4 In addition to the assumptions in the PCR, the validation/verification team should confirm the applicability of the assumptions at each stage of the life cycle in the CFP study and consider using sensitivity analysis to confirm whether changes to the assumptions affect the results of the CFP study.

G.9.5.5 When the CFP study includes secondary data, the validation/verification team should validate/verify the related data to confirm its suitability, as well as record the justification of its conclusions.

**9.6 Review**

***Link to ISO 14064-3 :2019 clause 8 for independent review.***

Nil - No additional guidance.

**9.7 Decision and issue of the validation/verification statement**

***Link to ISO 14064-3:2019 clause 9 for issuance of opinion.***

G.9.7.1 Types of validation/verification statements may be different among the CFP validation/verification programmes and/or CFP information programmes.

**9.8 Facts discovered after the issue of the validation/verification**

***Link to ISO 14064-3 :2019 clause 10 for facts discovered after the validation/verification.***

Nil - No additional guidance.

**9.9 Handling of appeals**

Nil - No additional guidance.

**9.10 Handling of complaints**

Nil - No additional guidance.

**9.11 Records**

Nil - No additional guidance.

# INFORMATION REQUIREMENTS

**10.1 Publicly available information**

Nil – No additional guidance.

**10.2 Other information to the available**

Nil – No additional guidance.

**10.3 Reference to validation/verification and use of marks**

G.10.3.1 In addition to the use of marks, when any type of footprint communication is permitted for the client or the client decides to participate in a CFP communication programme, V/VBs should consider the CFP validation/verification programme and the CFP information programme to confirm that the client’s CFP communication complies with the related requirements.

NOTE Informative Annex B in ISO 14065:2020 provides additional information relating to references made by clients to validation/verification and use of marks.

**10.4 Confidentiality**

Nil - No additional guidance.

# MANAGEMENT SYSTEM REQUIREMENTS

**11.1 General**

 Nil – No additional guidance.

**11.2 Management review**

 Nil – No additional guidance.

**11.3 Internal audits**

 Nil - No additional guidance.

**11.4 Corrective action**

 Nil - No additional guidance.

**11.5 Actions to address risks and opportunities**

 Nil - No additional guidance.

**11.6 Documented information**

 Nil - No additional guidance.

# AMENDMENT TABLE

 This table provides a summary of the changes to the document with this issue.

|  |  |  |  |
| --- | --- | --- | --- |
| **Date** | **Version** | **Section(s)** | **Amendment(s)** |
|  |  |  |  |
| 2022-03-21 | 1.0 | All | APAC Executive Committee approval after recommendation from APAC TC2 Chair. |
| 2021-12-22 | Draft 1 | All | Draft 1 prepared by the APAC TC2 Sustainability Working Group and submitted to APAC TC2 for comment. |