



ISAB Mandatory Document for the Application of ISO 14065:2020

Document Reference	Issue Date	Application Date
ISAB MD 6:2024 (Issue 3, Version 2)	11 September 2024	30 June 2024

The International Standards & Accreditation Board (ISAB) facilitates trade and supports industry and regulators by operating a worldwide mutual recognition arrangement among Accreditation Bodies (ABs) in order that the results issued by Conformity Assessment Bodies (CABs) accredited by ISAB members can be accepted globally.

This document is mandatory for the consistent application of ISO 14065 for validation and verification. All clauses of ISO 14065 continue to apply and this document does not supersede any of the requirements in that standard.

0. INTRODUCTION

ISO 14065:2020 is an International Standard which sets out requirements for bodies that undertake environmental information validation or verification using ISO 14064-3 or other relevant standards or specifications. ISO 14065 provides to environmental information program administrators, regulators and accreditors a basis for assessing and recognising the competence of validation or verification bodies (V/VBs). ISO 14065:2020 incorporates by reference the clauses of ISO/IEC 17029. As such, ISO 14065:2020 shall require the application of ISO/IEC 17029:2019. ISO 14065:2020 adds requirements that are relevant for the validation and verification of environmental information statements. It also includes definitions used in environmental information assurance engagements and in some cases redefines terms defined in ISO/IEC 17029:2019.

Opinions issued by accredited V/VBs are relied upon in a number of environmental reporting schemes such as greenhouse gas (GHG) disclosure and trading schemes. Intended users of this information place a high value on the accuracy of quantified and reported tonnes of CO₂-equivalent emissions or removals.



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This Mandatory Document provides additional application guidance to enable harmonization by ISAB members for the assessment of V/VBs against ISO 14065:2020 and related standards. This document will be considered mandatory for the consistent application of ISO 14065.

1. SCOPE

This document is mandatory for the consistent application of ISO 14065:2020 for the accreditation of validation or verification bodies (V/VBs) for environmental information validation or verification. All clauses of ISO 14065:2020 continue to apply and this document does not supersede any of the requirements of those standards.

2. NORMATIVE REFERENCES

For the purposes of this document, the normative references given in ISO 14065 and the following apply:

- ISO 14065 General principles and requirements for bodies validating and verifying environmental information
- ISO/IEC 17029 Conformity assessment - General principles and requirements for validation and verification bodies
- ISO 14064-3 Greenhouse gases - Part 3, Specification with guidance for the verification and validation of greenhouse gas statements
- ISO 14066 Environmental information - Competence requirements for teams validating and verifying environmental information

3. TERMS AND DEFINITIONS

3.1 Materiality Assessment: Review of an environmental information statement for the purpose of identifying potentially material information.

4. PRINCIPLES

No additional principles for ISO 14065.



5. GENERAL REQUIREMENTS

No additional requirements for ISO 14065.

6. STRUCTURAL REQUIREMENTS

No additional requirements for ISO 14065.

7. RESOURCE REQUIREMENTS

MD 7.3.1. The V/VB shall demonstrate how the competence of personnel has been evaluated. The persons conducting the evaluation of personnel shall be competent.

8. VALIDATION/VERIFICATION PROGRAMME

MD 8.1. The V/VB shall establish a development process for each new environmental information validation or verification programme in which it wishes to operate.

9. PROCESS REQUIREMENTS

MD 9.2.1. The V/VB shall confirm the type of engagement with the client or responsible party. Types may be verification, validation, agreed-upon procedures, or mixed engagement.

MD 9.2.2. (ISO/IEC 17029) AUP are applied when the intended user(s) require the results of verification evidence-gathering activities but do not require the opinion of the verifier.

MD 9.3.1. (ISO/IEC 17029) The V/VB shall ensure its agreement requires the client to cooperate in the case where facts or information discovered materially affects the validation or verification opinion.

MD 9.4.2.1. The V/VB shall document the results of the strategic analysis.

MD 9.5.4.1. (ISO/IEC 17029) In the case of statements with quantitative information, the V/VB shall perform a materiality assessment on the statement to identify potentially material inputs.

MD 9.5.4.2. (ISO/IEC 17029) The validation or verification shall be conducted with an attitude of professional scepticism.

MD 9.6.1. Documentation resulting from the validation or verification activity should contain sufficient traceability such that it can be demonstrated that validation/verification risk was reduced to an acceptable level.



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MD 9.7.1.3.1. A V/VB shall ensure that the wording of its report of factual findings does not state or imply provision of assurance to intended users.

10. INFORMATION REQUIREMENTS

No additional requirements for ISO 14065.

11. MANAGEMENT SYSTEM REQUIREMENTS

No additional requirements for ISO 14065.