# Checklist to ISO/IEC 17029 series

Note 1 : This checklist is to be used for the accreditation assessment of validation/verification bodies providing validation/verification against the requirements of ISO/IEC 17029 (e.g. Greenhouse Gas (GHG), CORSIA etc)

Note 2 : The column "Manual/Procedure Reference" is to be filled by the Validation/Verification Body (VVB), whereas the “Findings/Remarks" column is to be filled by the assessor.

Validation/Verification Body :

Accreditation Programme : \*GHG / CORSIA / others (please state): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Type of Assessment : \*Application (for Documentation Review) / Re-assessment / others (please state): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\*delete if not applicable

I hereby declare that the following parts are applicable (Please (√) where necessary):

√

Part 1: Checklist to requirements of ISO/IEC 17029:2019

Part 2: Checklist to requirements of ISO 14065:2020 (Blue font of this document)

Part 3: Checklist to requirements of CORSIA

Prepared by (Validation/Verification Body)

Name :

Date : :

#### PART 1: CHECKLIST TO REQUIREMENTS OF ISO/IEC 17029:2019

| **Clause** | **Requirement** | **Manual / Procedures reference**  **(To be filled by VVB during application)** | **Findings / Remarks**  **(To be filled by Assessor)** | **Response by VVB (After Documentation Review)** | **Closure of findings by assessor** |
| --- | --- | --- | --- | --- | --- |
| **5** | **General Requirements** |  |  |  |  |
| **5.1** | **Legal and contractual matters** |  |  |  |  |
| **5.1.1** | **Legal responsibility** |  |  |  |  |
|  | The validation/verification body is a **legal entity, or a defined part of a legal entity**. |  |  |  |  |
| ISO 14065:2020 | The body has a documented description of its legal status including, if applicable, the names of its owners and, if different, the names of persons who control it. |  |  |  |  |
| **5.1.2** | **Responsibility for validation/verification statements** |  |  |  |  |
|  | The validation/verification body is **responsible for, and retains authority for, its validation/verification statements**. |  |  |  |  |
| ISO 14065:2020 | The body is responsible for the activities that it performs in AUP engagements and for the reports of factual findings that it issues as a result of the application of the procedures. |  |  |  |  |
| **5.3** | **Management of impartiality** |  |  |  |  |
| 5.3.1 | The validation/verification activities are undertaken impartially. |  |  |  |  |
| 5.3.2 | The validation/verification body is **responsible for the impartiality** of its validation/verification activities and **does not allow commercial, financial or other pressures to compromise impartiality**. |  |  |  |  |
| 5.3.3 | The validation/verification body **monitors its activities and its relationships** to identify threats to its impartiality, which also **includes relationship of its personnel**. |  |  |  |  |
| 5.3.4 | If a **threat to impartiality is identified**, its effect is **eliminated or minimized** so that the impartiality is not compromised. |  |  |  |  |
| 5.3.5 | The validation/verification body has **top management commitment to impartiality.** |  |  |  |  |
| 5.3.6 | The validation/verification body has a **publicly available commitment** that it understands the importance of impartiality in carrying out its validation/verification activities and managing conflicts of interest thus ensuring the objectivity of its validation/verification activities. |  |  |  |  |
| 5.3.7 | **Review and decision** are made by personnel different from those who carried out the validation/verification execution. |  |  |  |  |
| 5.3.8 | When **providing both validation and verification to the same client**, the validation/verification body **considers the potential threat of impartiality** (e.g. self review and familiarity) and **manages the risk** accordingly. |  |  |  |  |
| 5.3.9 | The validation/verification body **does not offer or provide both consultancy and validation/verification for the same claim from the same client**. |  |  |  |  |
| 5.3.10 | Where the relationship between a body that provides **consultancy** and the validation/verification body **poses an unacceptable threat to the impartiality** of the validation/verification body, the validation/verification body **does not provide validation/verification activities** to clients who have received consultancy relating to the same claim. This includes potential clients with which the validation/verification body is pre-engaged. |  |  |  |  |
| 5.3.11 | A validation/verification body’s activities **are not marketed or offered as linked with the activities of any organisation that provides consultancy**. |  |  |  |  |
| 5.3.12 | The validation/verification body **takes action when it is made aware of (e.g. via a complaint) inappropriate links with or announcements by any consultancy organisation stating or implying that validation/verification would be simpler, easier, faster or less expensive if the validation/verification is used, and vice versa**. |  |  |  |  |
| 5.3.13 | The validation/verification body **takes action** to respond to any **threats to its impartiality arising from the actions of other persons, bodies or organizations**, including actions of those bodies to which validation/verification activities that have been outsourced. |  |  |  |  |
| ISO 14065:2020 | The body ensures, through a mechanism independent of its operation, that impartiality is being achieved. |  |  |  |  |
| **5.4** | **Liability** |  |  |  |  |
| 5.4.1 | The validation/verification body is able to demonstrate that it has **evaluated the risks** arising from its validation/verification activities. |  |  |  |  |
| The validation/verification body **has adequate arrangements (e.g. insurance or reserves) to cover liabilities arising from its activities** in each validation/verification programme and the geographic areas it operates. |  |  |  |  |
| **6** | **Structural requirements** |  |  |  |  |
| **6.1** | **Organizational structure and top management** |  |  |  |  |
| 6.1.1 | The validation/verification body are **organised and managed so as to enable it to maintain the capability to perform its validation/verification activities.**. |  |  |  |  |
| 6.1.2 | The validation/verification activities are **structured and managed so as to safeguard impartiality**. |  |  |  |  |
| 6.1.3 | The validation/verification body **documents its organisational structure, duties, responsibilities and authorities of management** **and other personnel involved in the validation/verification activities and any committee**. If the validation/verification body is a defined part of a legal entity, the structure includes the line of authority and the relationship to other parts within the same legal entity. |  |  |  |  |
| 6.1.4 | The validation/verification body has identified the top management (board, group of persons, or person) having overall authority and responsibility for each of the following: |  |  |  |  |
| a) | development of policies relating to its operations; |  |  |  |  |
| b) | supervision of the implementation of the policies and procedures; |  |  |  |  |
| c) | ensuring impartiality; |  |  |  |  |
| d) | supervision of its finances; |  |  |  |  |
| e) | development of validation/verification activities and requirements; |  |  |  |  |
| f) | performance of validation/verification, activities; |  |  |  |  |
| g) | decisions and issues of validation/verification statements; |  |  |  |  |
| h) | delegation of authority to committees or individuals, as required, to undertake defined activities on its behalf; |  |  |  |  |
| i) | contractual arrangements; |  |  |  |  |
| j) | Personnel competence requirements |  |  |  |  |
| k) | Responsiveness to complaints and appeals |  |  |  |  |
| l) | Management system of the validation/verification body |  |  |  |  |
| m) | Provision of adequate resources for validation/verification activities. |  |  |  |  |
| **6.2** | **Operational Control** |  |  |  |  |
| 6.2.1 | The validation/verification body has a **process for effective control of validation/verification activities delivered by entities under its operational control, branch offices, partnerships, agents, franchises, etc**., irrespective of their legal status, relationship or geographical location. |  |  |  |  |
| 6.2.2 | The validation/verification body **has determined and established the appropriate level and method of control of activities undertaken** including its processes, sectors validation/verification activities, competence of personnel, lines of management control, reporting and remote access to operations and records. |  |  |  |  |
| 6.2.3 | The validation/verification body **considers the risk** that these activities pose to the competence, consistency and impartiality of the validation/verification body. |  |  |  |  |
| **7** | **Resource requirements** |  |  |  |  |
| **7.1** | **General** |  |  |  |  |
|  | The validation/verification body has **access to personnel, facilities, equipment, systems and support services** that are necessary to perform its validation/verification activities. |  |  |  |  |
| **7.2** | **Personnel** |  |  |  |  |
| **7.2.1** | The validation/verification body has **access to a sufficient number of competent persons** to perform its validation/verification activities. |  |  |  |  |
| **7.2.2** | The validation/verification body requires all personnel involved in validation/verification activities to **enter into a legally enforceable agreement** by which the personnel commit themselves to the following: |  |  |  |  |
| **a)** | To comply with the processes and instructions of the validation/verification body, including those relating to impartiality and confidentiality; |  |  |  |  |
| **b)** | To declare any prior and/or present association on their own part, or on the part of another person or organisation with which they have a relationship (e.g. a family member or their employer), with a client of the validation/verification body; |  |  |  |  |
| **c)** | To reveal any situation known to them that can present them or the validation/verification body with a perceived or actual conflict of interest. |  |  |  |  |
| **7.2.3** | The validation/verification body uses the abovementioned information as input into identifying threats to impartiality raised by the activities of such personnel, or by the persons or organisations related to them. |  |  |  |  |
| **7.2.4** | All personnel of the validation/verification body, either internal or external, that could influence the validation/verification activities act impartially. |  |  |  |  |
| ISO 14065:2020 | Verified and validators demonstrate compliance with ethical requirements by adhering to the principles included in Clause 4 of ISO 14065:2020 |  |  |  |  |
| **7.2.5** | Within a period specified by the validation/verification body, personnel who have provided consultancy on the claim to be the object of validation/verification does not perform validation/verification activities in relation to their previous involvement. The period is long enough to ensure that the threats to impartiality are minimised or eliminated. |  |  |  |  |
| ISO 14065:2020 | The period specified is not less than 2 years. |  |  |  |  |
| **7.2.6** | Personnel, including any committee members, contractors, personnel of external bodies, or individuals acting on the validation/verification body’s behalf keep confidential all information obtained or created during the performance of the body’s validation/verification activities. |  |  |  |  |
| **7.2.7** | The validation/verification body communicates to personnel their duties, responsibilities and authorities. |  |  |  |  |
| **7.3** | **Management process for the competence of personnel** |  |  |  |  |
| 7.3.1 | The validation/verification body has **a process for managing competence of its personnel involved in the validation/verification activities**. |  |  |  |  |
| ISO 14065:2020 7.3.2 | In addition to having the process required by ISO/IEC 17029:2019, 7.3.1, the body establishes, implements and maintains a process for: |  |  |  |  |
| a) | Defining required competencies for each programme and sector in which it operates; |  |  |  |  |
| b) | Ensuring the verifiers, validators, technical experts and reviewers have appropriate competencies; |  |  |  |  |
| c) | Ensuring that there is access to relevant internal or external expertise for advice on specific matters relating to the environmental information programme, validation/verification activities, sectors or areas within the scope of their work. |  |  |  |  |
|  | The additional requirements and competencies for personnel given in Annex D, E and F are followed as applicable. |  |  |  |  |
| 7.3.2 | The process requires the validation/verification body: |  |  |  |  |
| a) | To determine the criteria for the competence of personnel for each function in the validation/verification process, including at least:   * The ability to apply generic validation/verification concepts (e.g. evidence gathering, risk, misstatements, level of assurance, materiality); * Knowledge about the type and typical content of the client’s claim; * Knowledge of the programme requirements (e.g. competence required for specific validation/verification process); |  |  |  |  |
| b) | To identify training needs and provide, as necessary, training on validation/verification processes, requirements, methodologies, activities and other relevant validation/verification programme requirements; |  |  |  |  |
| c) | To demonstrate that the personnel have the required competence for the duties and responsibilities they undertake |  |  |  |  |
| d) | To formally authorise personnel foe functions in the validation/verification process; |  |  |  |  |
| e) | To monitor the performance of the personnel. |  |  |  |  |
| 7.3.3 | The validation/verification body has documented information demonstrating the competence of its personnel involved in the validation/verification activities. This includes relevant education, training, experience, performance monitoring, affiliations and professional status. |  |  |  |  |
| ISO 14065:2020 7.3.3 | Performance monitoring is periodic. The monitoring techniques used are in proportion with the impact of the performance on the outcome of the validation/verification. |  |  |  |  |
| ISO 14065:2020 7.3.4 | The body establishes competent validation/verification teams and provides appropriate management and support services. If one individual fulfils all the requirements for a validation/verification team, then that persion may be considered as a validation/verification team. |  |  |  |  |
| ISO 14065:2020 7.3.5 | The validation/verification team have the ability to apply detailed knowledge of the applicable programme, including its: |  |  |  |  |
| a) | Eligible requirements; |  |  |  |  |
| b) | Implementation in different jurisdictions, as applicable; |  |  |  |  |
| c) | Validation or verification requirements and guidelines. |  |  |  |  |
| ISO 14065:2020 7.3.6 | The validation/verification team has sufficient technical expertise to evaluate: |  |  |  |  |
| a) | Relevant activities and technologies; |  |  |  |  |
| b) | Quantification, monitoring and reporting, including relevant technical and sector issues |  |  |  |  |
| ISO 14065:2020 7.3.6 | The validation/verification team has sufficient technical expertise to evaluate: |  |  |  |  |
| a) | Relevant activities and technologies; |  |  |  |  |
| b) | Quantification, monitoring and reporting, including relevant technical and sector issues. |  |  |  |  |
| ISO 14065:2020 7.3.7 | The validation/verification team has data and information auditing expertise to evaluate the environmental information statement, including the ability: |  |  |  |  |
| a) | To evaluate the information system to determine whether the responsible party has effectively identified, collected, analysed and reported on relevant environmental information, and has systematically taken corrective actions to address any misstatements and nonconformities; |  |  |  |  |
| b) | to design an evidence-gathering plan; |  |  |  |  |
| c) | To analyse risks associated with the use of data and data systems; |  |  |  |  |
| d) | To identify failures in data and data systems; |  |  |  |  |
| e) | To evaluate the impact of the various streams of data on the materiality of the environmental information statement. |  |  |  |  |
| ISO 14065:2020 7.3.8 | The validation/verification team us able to communicate effectively in appropriate languages on matters relevant to the validation or verification. |  |  |  |  |
| ISO 14065:2020 7.3.9 | The validation/verification team leader has |  |  |  |  |
| a) | Sufficient knowledge and expertise of the competencies detailed in 7.3.1 to 7.3.5 to manage the validation/verification team in order to meet the validation or verification objectives; |  |  |  |  |
| b) | Demonstrated ability to perform a validation or verification; |  |  |  |  |
| c) | The demonstrated ability to manage audit teams. |  |  |  |  |
| 7.4 | **Outsourcing** |  |  |  |  |
|  | In the absence of applicable programme prohibitions on outsourcing, the validation/verification body may outsource validation/verification activities and: |  |  |  |  |
| a) | Retain full responsibility for the validation/verification; |  |  |  |  |
| b) | not outsource the engagement activities, the decision on the confirmation of the claim and the issue of the statement; |  |  |  |  |
| ISO 14065:2020 | “engagement activities” refers to the process by which an agreement between the client and the body is concluded. |  |  |  |  |
| c) | Have a legally enforceable agreement, including confidentiality and management of impartiality requirements, with each body that provides the outsourced activities. |  |  |  |  |
| d) | Have ensured that the body provides outsourced activities conforms with the applicable requirements of this document, including competence, impartiality and confidentiality and to any applicable programme requirements. |  |  |  |  |
| e) | Obtain consent from the client to use the organisation that provides the outsourced activities. |  |  |  |  |
| **8** | **Validation/verification programme** |  |  |  |  |
| 7.2.1 | The validation/verification body has **sufficient, competent personnel** for managing and supporting the type and range of audit programmes and other validation/verification work performed. |  |  |  |  |
| **9** | **Process requirements** |  |  |  |  |
| **9.1** | **General** |  |  |  |  |
|  | The validation/verification completes the following process steps as validation/verification activities:   * Pre-engagement; * Engagement * Planning * Validation/verification execution * Review * Decision and issue of the validation/verification statement; * Facts discovered after the issue of the validation/verification statement * Handling of appeals * Handling of complaints * records |  |  |  |  |
| **9.2** | **Pre-engagement** |  |  |  |  |
| **9.2.1** | The validation/verification body **requires an authorized representative of the applicant organization to provide necessary information** to enable it to establish the following: |  |  |  |  |
| a) | **Client name** and the **proposed claim** to be validated/verified; |  |  |  |  |
| b) | **Locations where the client’s activities are undertaken;** |  |  |  |  |
| c) | The **validation/verification programme and associated specified requirements** for the validation/verification; |  |  |  |  |
| d) | The **objectives and** **scope** of the validation/verification; |  |  |  |  |
| e) | **Reports, data and any other relevant information**; |  |  |  |  |
| f) | Where known at this stage and where applicable, the **materiality and the level of assurance**; |  |  |  |  |
| g) | Any other information as required by the validation/verification programme. |  |  |  |  |
| 9.2.2 | The validation/verification body conducts a pre-engagement review of the information received from the client to ensure that: |  |  |  |  |
| a) | An applicable **programme exists or** a programme is **to be established**; |  |  |  |  |
| b) | The **claim is understood** (e.g. context, content and complexity); |  |  |  |  |
| c) | The **objectives and scope** of the validation/verification have been **agreed with the client**; |  |  |  |  |
| d) | The specified **requirements** against which the claim will be validated/verified have been **identified and are suitable**; |  |  |  |  |
| e) | Where applicable, the **materiality and level of assurance have been agreed**; |  |  |  |  |
| f) | The **process for validation/verification activities can be achieved** (e.g. evidence gathering activities, evaluation of gathered evidences); |  |  |  |  |
| g) | The validation/verification **duration can be estimated**; |  |  |  |  |
| h) | The validation/verification body **has identified and has access to the resources and competences that are required** to undertake the validation/verification; |  |  |  |  |
| i) | The **time frame** for the planned validation/verification **can be proposed**. |  |  |  |  |
| ISO 14065:2020 | In addition to the requirements given in ISO/IEC 17029:2019, 9.22, the validation/verification team ensures that the engagement type(s) have been identified.  Engagement type(s) may include verification, validation, AUP or a combination thereof |  |  |  |  |
| 9.2.3 | The validation/verification body **determines the competency it needs** to include in its audit team and for validation/verification decision based on the review. |  |  |  |  |
| **9.3** | **Engagement** |  |  |  |  |
| 9.3.1 | The validation/verification body has an agreement with each client for the provision of validation/verification activities in accordance with the relevant requirements of this document and the requirements specified in the applicable validation/verification programme: |  |  |  |  |
| a) | For **second- and third party** validation/verification activities, a **legally enforceable agreement** (e.g. a contract) |  |  |  |  |
| b) | For **first party** validation/verification activities, an **internal agreement** such as service level agreement, internal contract, statement of work, or other enforceable internal agreement. |  |  |  |  |
| 9.3.2 | The validation/verification body shall ensure its agreement requires that the client complies at least with the following: |  |  |  |  |
| a) | Validation/verification **requirements**; |  |  |  |  |
| b) | Making all necessary **arrangements** for the conduct of the validation/verification, including provisions for examining documentation and access to all relevant processes, area, records, and personnel; |  |  |  |  |
| c) | Where applicable, making provisions to **accommodate observers**; |  |  |  |  |
| d) | Complying with the rules of the validation/verification body for **reference to validation/verification or use of marks**. |  |  |  |  |
| ISO 14065:2020 | In addition to the requirements given in ISO/IEC 17029:2019, 9,3,2, the client communicates any facts to the body that can affect the validity of an issued opinion. |  |  |  |  |
| 9.3.3 | The agreement **confirms that the client engages the validation/verification body** to undertake validation/verification activities, including the specification of: |  |  |  |  |
| a) | The items listed in **9.2.2**; |  |  |  |  |
| b) | The **specific requirements for the validation/verification activity**, including any additional relevant requirements set by a programme or standard. |  |  |  |  |
| 9.3.4 | The **validation/verification body takes responsibility for any inputs that it accepts to take into account as part of its validation/verification activities**, including those that have been generated by the client or other external parties. |  |  |  |  |
| **9.4** | **Planning** |  |  |  |  |
| 9.4.1 | The validation/verification body undertakes the following planning activities taking into account the requirements specified in the applicable validation/verification programme before undertaking the validation/verification activities: |  |  |  |  |
| a) | **Assign competent resources** to undertake the activities; |  |  |  |  |
| b) | **Determine the validation/verification activities** based on the understanding of the claim; |  |  |  |  |
| c) | **Assess the risk of a material misstatement** regarding the claim; |  |  |  |  |
| d) | **Confirm the timing and access arrangements with the client**; |  |  |  |  |
| e) | **Determine evidence-gathering activities** needed to complete the validation/verification in accordance with the specified requirements and consistent with the results of b) and c); |  |  |  |  |
| f) | **Prepare an evidence-gathering plan**, taking into account c) and any measures that the client has in place to control sources of potential errors, omissions and misrepresentations; |  |  |  |  |
| g) | **Prepare a validation/verification plan** considering the evidence-gathering plan as an input. |  |  |  |  |
| ISO 14065:2020 | In addition to the planning activities required in ISO/IEC 17029:2019, 9.4.1, the validation/verification team |  |  |  |  |
| a) | perform a strategic analysis to understand the nature and complexity related to the environmental information statement and to determine the extent of the validation/verification activities based on the engagement type; |  |  |  |  |
| b) | Assess the risk of nonconformity to the criteria. |  |  |  |  |
| 9.4.2 | The validation/verification body develops a validation/verification plan that describes activities and schedules, and that includes the following: |  |  |  |  |
| a) | Objectives and scope of validation/verification; |  |  |  |  |
| b) | **Identification of the validation/verification team members and their roles and responsibilities in the team** (e.g. team leader, observer); |  |  |  |  |
| c) | **Time frame and duration of validation/verification activities**; |  |  |  |  |
| d) | **Specified requirements**; |  |  |  |  |
| ISO 14065:2020 9.4.3 | In addition to the requirements of ISO/IEC 17029:2019, .4.2, the validation/verification plan includes the level of assurance and materiality. |  |  |  |  |
| ISO 14065:2020 9.4.4 | The validation/verification plan and evidence-gathering plan is approved by the team leader. |  |  |  |  |
| ISO 14065:2020 9.4.5 | Amendments to the validation/verification plan and evidence-gathering plan is approved by the team leader in the following circumstances: |  |  |  |  |
| a) | Change in scope or timing of validation/verification activities; |  |  |  |  |
| b) | Change in evidence-gathering procedures; |  |  |  |  |
| c) | Change in locations and sources of information for evidence-gathering; |  |  |  |  |
| d) | When the validation/verification process identifies new risks of concern that could lead to material misstatements or nonconformities. |  |  |  |  |
| 9.4.3 | The validation/verification body informs the client of the names and roles of the team members with sufficient notice for any objection to the appointment of a team member to be made. |  |  |  |  |
| 9.4.4 | The validation/verification body communicates to the client the validation/verification plan. |  |  |  |  |
| **9.5** | **Validation/verification execution** |  |  |  |  |
| 9.5.1 | The validation/verification body performs the validation/verification execution activities in accordance with the validation/verification plan. |  |  |  |  |
| 9.5.2 | The validation/verification plan is revised as necessary during the validation/verification execution activities. |  |  |  |  |
| 9.5.3 | Any revisions to the validation/verification plan is internally documented, including the reasons, and communicated to the client. |  |  |  |  |
| 9.5.4 | The body undertakes the following activities: |  |  |  |  |
| a) | Collection of sufficient objective evidence on original data/information, ensuring its traceability through the data/information management process, any further analysis and calculation; |  |  |  |  |
| b) | Identification of misstatements and consideration of their materiality; |  |  |  |  |
| c) | Assessment of conformity with specified requirements, taking into account the validation/verification programme. |  |  |  |  |
| 9.5.5 | The validation/verification body prepares the following: |  |  |  |  |
| a) | A conclusion on the outcome of the activities in 9.5.4; |  |  |  |  |
| b) | A draft validation/verification statement; |  |  |  |  |
| c) | A report, if applicable. |  |  |  |  |
| **9.6** | **Review** |  |  |  |  |
| 9.6.1 | The validation/verification body undertakes review activities |  |  |  |  |
| 9.6.2 | The review is carried out by persons who have not been involved in the validation/verification execution. |  |  |  |  |
| ISO 14065:2020 9.6.2 | In addition to the requirements in ISO/IEC 17029:2019, 9.6.2, the review is carried out by persons who have not been involved in the planning and are not part of the validation/verification team. |  |  |  |  |
| 9.6.3 | The review confirms: |  |  |  |  |
| a) | That all validation/verification activities have been completed in accordance with the agreement and the programme; |  |  |  |  |
| b) | Sufficiency and appropriateness of evidence to support the decision; |  |  |  |  |
| c) | Whether significant findings have been identified, resolved, and documented. |  |  |  |  |
| ISO 14065:2020 9.6.3 | For ISO/IEC 17029:2019, 9.6.3 c), “significant findings” are misstatements and nonconformities identified by the validation/verification team that could affect the opinion. |  |  |  |  |
| ISO 14065:2020 9.6.4 | In addition to the requirements of ISO/IEC 17029:2019, 9.6.3, the review confirms: |  |  |  |  |
| a) | The competencies of validation/verification team members for the activities that they conducted; |  |  |  |  |
| b) | Whether the validation/verification planning has been designed appropriately, including whether the objective, scope and materiality are addressed by; |  |  |  |  |
| 1) | The strategic analysis and risk assessment; |  |  |  |  |
| 2) | The validation/verification plan; |  |  |  |  |
| 3) | The evidence-gathering plan; |  |  |  |  |
| c) | Significant decisions made by the validation/verification team during the validation/verification; |  |  |  |  |
| d) | Whether the opinion is appropriately drafted; |  |  |  |  |
| e) | Whether the environmental information statement is fairly stated and conforms to criteria. |  |  |  |  |
| 9.6.4 | The reviewer communicates with the validation/verification team when the need for clarification arises. The validation/verification team addresses concerns raised by the reviewer. |  |  |  |  |
| 9.6.5 | The review has available all records of the validation/verification activities as specified in 9.11. |  |  |  |  |
| ISO 14065:2020 9.6.5 | In addition to the requirements of ISO/IEC 17-29:2019 9.6.5, the review may be started at any time during the process before the opinion is issued to allow significant issues identified by the reviewer to be resolved, provided that the independence of the reviewer is maintained, and the activities planned and undertaken by the reviewer(s), including the results, are documented. |  |  |  |  |
| ISO 14065:2020 9.6.6 | The review is completed before the final opinion, or the report of factual finding for the AUP, is issued. |  |  |  |  |
| **9.7** | **Decision and issue of the validation/verification statement** |  |  |  |  |
| **9.7.1** | **Decision** |  |  |  |  |
| 9.7.1.1 | Upon completion of the validation/verification review, the validation/verification body makes the decision on whether or not to confirm the claim. |  |  |  |  |
| ISO 14065:2020 9.7.1.2 | Regarding ISO/IEC 17029:2019, 9.7.1.1, note that the reference to the word “claim” means “environmental information statement” of ISO 14065:2020. A claim can be confirmed when the body concludes that the claim is materially correct and conforms with specified criteria. |  |  |  |  |
| ISO 14065:2020 9.7.1.3 | The validation/verification body decides whether to confirm an environmental information statement that it has tested using AUP in a mixed engagement. The decision is based upon the body’s report of factual findings (see Annex C of ISO 14065:2020) |  |  |  |  |
| 9.7.1.2 | The decision is made by persons who have not been involved in the validation/verification execution. |  |  |  |  |
| ISO 14065:2020 9.7.1.4 | Regarding ISO/IEC 17029:2019, 9.7.1.2, the person assigned to make the decision may be the reviewer. The decision is made by persons who have not been involved in the validation/verification planning. |  |  |  |  |
| 9.7.1.3 | Based on this decision, a validation/verification statement is issued or not issued according to the programme requirements. |  |  |  |  |
| ISO 14065:2020 9.7.1.5 | Regarding ISO/IEC 17029:2019, 9.7.1.3, the reference to the word “statement” means “verification opinion or validation opinion” in IS 14065:2020.  In the case of AUP, the decision is issued through a report of factual findings.  Bodies may choose not to issue an opinion when the engagement is terminated prior to completion. |  |  |  |  |
| ISO 14065:2020 9.7.1.6 | If an opinion is issued, the body selects one type of opinion, such as:   1. unmodified 2. modified; 3. adverse. |  |  |  |  |
| ISO 14065:2020 9.7.1.7 | The body may disclaim the issuance of an opinion wen it is unable to obtain sufficient and appropriate evidence to come to a conclusion. In this case, the body ensures that it has been unable to obtain sufficient appropriate evidence and can conclude that the possible effects on the environmental information statement of undetected material misstatements are material and pervasive. |  |  |  |  |
| ISO 14065:2020 9.7.1.8 | At the conclusion of an engagement to verify statement of historical information, the verification body issues an opinion, unless it has disclaimed the issuance of an opinion of the engagement type is AUP. An opinion providing assurance to intended users is based upon the verification of sufficient and appropriate historical evidence. |  |  |  |  |
| ISO 14065:2020 9.7.1.9 | At the conclusion of an engagement to validate statements about the outcome of future activities, the validation body issues an opinion, unless it has disclaimed the issuance of an opinion. A validation opinion on the reasonableness of the assumptions, limitations and methods used to forecast information is based upon the evaluation of sufficient and appropriate information. |  |  |  |  |
| 9.7.1.4 | When the validation/verification body is not issuing a validation/verification statement, the validation/verification body informs the client. |  |  |  |  |
| **9.7.2** | **Issue of the validation/verification statement** |  |  |  |  |
|  | When the validation/verification body issues a validation/verification statement, the statement includes: |  |  |  |  |
| a) | The client’s name; |  |  |  |  |
| b) | Identify whether it is a validation statement or a verification statement; |  |  |  |  |
| c) | Refer to the claim, including date or period which the claim covers; |  |  |  |  |
| d) | Include the type of the validation/verification body in relation to the statement in question (i.e. first party, second party or third party); |  |  |  |  |
| e) | Include the name and address of the validation/verification body (if symbols, e.g. accreditation symbol, are included, they are not misleading or ambiguous); |  |  |  |  |
| f) | Describe the objectives and scope of the validation/verification; |  |  |  |  |
| g) | Describe whether the data and information supporting the claim were hypothetical, projected and/or historical in nature; |  |  |  |  |
| h) | Include a reference to the validation/verification programme and associated specified requirements; |  |  |  |  |
| i) | Include the decision made about the claim, including the fulfilment of any programme related requirement (e.g. materiality or level of assurance); |  |  |  |  |
| j) | Include the date and the unique identification of the statement; |  |  |  |  |
| k) | Including any findings, that have not been addressed prior to the issue of the validation/verification statemen, if required by the programme. |  |  |  |  |
| ISO 14065:2020 | If the environmental statement includes a mixture of hypothetical projected and/or historical information, the validation and verification opinion may be included in the same document.  The opinion contains:   * identification of the environmental information-related activity (e.g. organisation, project or product); * identification of the responsible party; * a statement that the environmental information statement is the responsibility of the responsible party; * identification of the criteria agreed by the responsible party and the body for the development of the environmental information statement; * identification of the criteria used by the body to validate or verify the environmental information statement; * where the environmental information statement includes future predictions, an explanation that the actual result can differ from the estimate because the assumptions upon which the estimate is based can change.   The opinion may contain statements that limit the liability of the body. |  |  |  |  |
| ISO 14065:2020 | A modified opinion contains a description of the reason for the modification. If the reason for the modified opinion is quantitative, the body’s opinion indicates the value of the material misstatement and its effect on the environmental information statement. |  |  |  |  |
| ISO 14065:2020 | An adverse opinion includes the reason(s) for the adverse opinion. |  |  |  |  |
| ISO 14065:2020 | When disclaiming the issuance of an opinion, the body provides an explanation. |  |  |  |  |
| **9.8** | **Facts discovered after the issue of the validation/verification statement** |  |  |  |  |
| **9.8.1** | **If new facts or information that could materially affect the validation/verification statement are discovered after the issue date, the validation/verification body:** |  |  |  |  |
| a) | Communicate the matter as soon as practicable to the client and, if required, the programme owner; |  |  |  |  |
| b) | Take appropriate action, including the following;   1. discuss the matter with the client; 2. consider if the validation/verification statement requires version or withdrawal. |  |  |  |  |
| 9.8.2 | If the validation/verification statement requires revision, the validation/verification body implements processes to ensure a new statement including specification of the reasons for the revision. These can include repeating relevant steps of the validation/verification process. |  |  |  |  |
| 9.8.3 | The validation/verification may also communicate to other interested parties the fact that reliance of the original statement can now be compromised given the new facts or information; |  |  |  |  |
| **9.9** | **Handling of Appeals** |  |  |  |  |
| 9.9.1 | The validation/verification body has a **documented process** to receive, evaluate and make decisions on appeals. |  |  |  |  |
| 9.9.2 | The process for handling appeals includes at least the following: |  |  |  |  |
| a) | A description of the **process** for receiving, investigating, substantiating the appeal, and deciding what actions are to be taken in response; |  |  |  |  |
| b) | **tracking and recording the appeals**, including actions undertaken to resolve it; |  |  |  |  |
| c) | ensuring **appropriate action** is taken. |  |  |  |  |
| 9.9.3 | The validation/verification body receiving the appeal is responsible for **gathering all necessary information to determine whether the appeal is substantiated**. |  |  |  |  |
| 9.9.4 | The validation/verification body **acknowledges receipt** of the appeal and **provides the appellant with the outcome** and, if applicable, progress reports. |  |  |  |  |
| 9.9.5 | A **description of the process** for handling appeals is **available to any interested party**. |  |  |  |  |
| 9.9.6 | The **body is responsible for all decisions** during the process for handling appeals. |  |  |  |  |
| 9.9.7 | Investigation and decision on appeals **do not result in any discriminatory actions**. |  |  |  |  |
| 9.9.8 | The **decision on the appeal** is **made by, or reviewed and approved by, individual(s) not involved in the decision which is the subject of the appeal** in question. |  |  |  |  |
| **9.10** | **Handling of Complaints** |  |  |  |  |
| 9.10.1 | The validation/verification body has a **documented process** to receive, evaluate and resolve complaints. |  |  |  |  |
| 9.10.2 | The complaints-handling process includes at least the following: |  |  |  |  |
| a) | a **description of the process** for receiving, substantiating, investigating the complaint, and for deciding what actions are to be taken in response; |  |  |  |  |
| b) | **tracking and recording the complaint**, including actions undertaken to resolve it; |  |  |  |  |
| c) | ensuring **appropriate action is taken**. |  |  |  |  |
| 9.10.3 | The validation/verification body receiving the complaint is **responsible for gathering and verifying all necessary information to determine whether the complaint is substantiated**. |  |  |  |  |
| 9.10.4 | Whenever possible, the validation/verification body **acknowledges receipt** of the complaint and **provides the complainant with the outcome** and, if applicable, progress reports. |  |  |  |  |
| 9.10.5 | A description of the process for handling complaints is available to any interested party. |  |  |  |  |
| 9.10.6 | Upon receipt of a complaint, **the body confirms whether the complaint relates to its validation/verification activities** and, if so, resolves the complaint. |  |  |  |  |
| 9.10.7 | Investigation and resolution of complaints **does not result in any discriminatory actions**. |  |  |  |  |
| 9.10.8 | The **resolution of complaints** are **made by, or reviewed and approved by, individual(s) not involved in the complaint in question**. Where resources do not permit this, any alternative approach that does not compromise impartiality. |  |  |  |  |
| **9.11** | **Records** |  |  |  |  |
| 9.1.1 | The validation/verification body **maintains and maintains records** of its validation/verification activities including: |  |  |  |  |
| a) | **information** **submitted during the pre-engagement** and **scope** of validation/verification; |  |  |  |  |
| b) | **justification** for how **validation/verification duration is determined**; |  |  |  |  |
| c) | **Any revisions to the validation/verification planning activities**; |  |  |  |  |
| d) | Demonstration that **the validation/verification activities have been carried out in accordance with the requirements of this document** and the validation/verification programme including findings and information on material or non-material misstatements; |  |  |  |  |
| e) | **Evaluation, selection and monitoring of performance of bodies providing outsourced activities**; |  |  |  |  |
| f) | Evidence to support conclusions and the decisions; |  |  |  |  |
| g) | **Validation/verification statements**; |  |  |  |  |
| h) | **Complaints and appeals**, and any subsequent correction or corrective actions; |  |  |  |  |
| 9.11.2 | The validation/verification body **maintains validation/verification records securely and confidentially**, including during their transport, transmission, or transfer. |  |  |  |  |
| 9.11.3 | The validation/verification body **retains validation/verification records in accordance with the programme, contractual, and other management system requirements**. |  |  |  |  |
| **10** | **Information requirements** |  |  |  |  |
| **10.1** | **Publicly available information** |  |  |  |  |
| 10.1.1 | The validation/verification body **maintains and, upon request, provides clear, traceable, and accurate information about its activities and the sectors in which it operates**. |  |  |  |  |
| ISO 14065:2020 | Publicly provided information includes any requirements regarding the use of the body’s opinion in its entirety (see Annex B of ISO 14065:2020) |  |  |  |  |
| 10.2.2 | Unless otherwise specified in the programme, the validation/verification body **provides upon request, the status of a given validation/verification statement**. |  |  |  |  |
| ISO 14065:2020 | For ISO/IEC 17029:2019, 10.2.2, the status of the validation/verification opinion can be confirmation of the identity of the body that issued the opinion, its date of issuance and, if applicable, the revision date. |  |  |  |  |
| 10.2.3 | The validation/verification body provides information and updates clients on the following: |  |  |  |  |
| a) | The applicable validation/verification programmes and any changes; |  |  |  |  |
| b) | The **fees** for the validation/verification programmes and any changes; |  |  |  |  |
| c) | The validation/verification body’s **requirements** for the client to: |  |  |  |  |
| 1) | Comply with the validation/verification programme; |  |  |  |  |
| 2) | Make all necessary **arrangements for the conduct of the validation/verification activities**; |  |  |  |  |
| 3) | Make provisions, where applicable, to **accommodate the presence of observers** (e.g. accreditation assessors or trainee validator/verifier); |  |  |  |  |
| d) | Its **policy governing any statement that the client is authorised to use when making reference to its validation/verification statement** in communication of any kind in line with the requirements in 10.3. |  |  |  |  |
| ISO 14065:2020 | In addition to the requirements of ISO/IEC 17029:2019, 10.2.3, the validation/verification team provides a detailed description of the validation/verification process. |  |  |  |  |
| **10.3** | **Reference to validation/verification and use of marks** |  |  |  |  |
| 10.3.1 | A validation/verification body has **rules governing any reference to validation/verification or use of its marks that it authorises its clients to use**. These rules ensure, among other things, traceability back to the validation/verification body and to the validation/verification statement issued. |  |  |  |  |
| 10.3.2 | This **reference or marks are used only in relation to the claim which has been validated/verified** and is **not misleading** with regards to product certification. |  |  |  |  |
| ISO 14065:2020 10.3.2 | The body ensures its agreement requires that the client does not use environmental information statement, opinion, report, marks, logos, or labels in a manner that could mislead intended users or impair the reputation of the body  Marks, logos and labels may include symbols of the body or those associated with a programme.  The body establishes rules applying to references to data and information in an environmental information statement that were validated or verified. |  |  |  |  |
| ISO 14065:2020 10.3.3 | The body’s agreement requires the client to ensure that any opinions or reports of factual findings made public by the client are communicated in their entirety. |  |  |  |  |
| **10.4** | **Confidentiality** |  |  |  |  |
| 10.4.1 | The validation/verification body is responsible, through legally enforceable agreements for the management of all information obtained or created during the performance of validation/verification activities. |  |  |  |  |
| 10.4.2 | The validation/verification body informs the client, in advance, of the information it intends to place in the public domain. |  |  |  |  |
| 10.4.3 | Except the information that the client makes publicly available, or when agreed between the validation/verification body and the client, all other information is considered proprietary information and are regarded as confidential. |  |  |  |  |
| 10.4.4 | When the validation/verification body is required by law or authorised by contractual arrangements to release confidential information, the client or individual concerned, unless prohibited by law, be notified of the information released. |  |  |  |  |
| 10.4.5 | Information about the client obtained from sources other than the client (e.g. complainant, regulator authority) are confidential between the client and the validation/verification body. The provider (source) of this information is confidential to the body and is not shared with the client, uness agreed by the source. |  |  |  |  |
| **11** | **Management system requirements** |  |  |  |  |
| **11.1** | **General** |  |  |  |  |
| 11.1.1 | The validation/verification body has **established, documented, implemented, maintained a management system** to support and demonstrate the consistent achievement of the requirements of this International Standard. |  |  |  |  |
| 11.1.2 | The management system of the validation/verification body includes at least the following:   * policies and responsibilities; * management review; * internal audits; * corrective actions; * actions to address risks and opportunities * documented information. |  |  |  |  |
| 11.1.3 | A validation/verification body can meet 11.1.2 by establishing and maintaining a quality management system, in accordance with the requirements of ISO 9001. This quality management system supports and demonstrates the consistent fulfillment of the requirements of ISO/IEC 17029. |  |  |  |  |
| **11.2.** | **Management review** |  |  |  |  |
| 11.2.1 | The validation/verification body's **management reviews its management system at planned intervals** in order to ensure its continuing suitability, adequacy and effectiveness, including the stated policies and objectives related to the fulfilment of ISO/IEC 17029. |  |  |  |  |
| ISO 14065:2020 | The management review is conducted at least once a year, not exceeding 15 months between management reviews. |  |  |  |  |
| 11.2.2 | The inputs to the management review are recorded and includes information related to the following: |  |  |  |  |
| a) | Changes in internal and external issues that are relevant to the validation/verification body; |  |  |  |  |
| b) | the fulfilment of objectives; |  |  |  |  |
| c) | Suitability of policies and procedures; |  |  |  |  |
| d) | Status of actions from previous management reviews; |  |  |  |  |
| e) | Outcome of recent internal audits; |  |  |  |  |
| f) | corrective actions; |  |  |  |  |
| g) | Assessments by external bodies; |  |  |  |  |
| h) | Changes in the volume and type of the work in the range of validation/verification body’s activities; |  |  |  |  |
| i) | Client and personnel feedback; |  |  |  |  |
| j) | complaints and appeals; |  |  |  |  |
| k) | Effectiveness of any implemented improvements; |  |  |  |  |
| l) | Adequacy of resources; |  |  |  |  |
| m) | results of risk analysis; |  |  |  |  |
| n) | Other relevant factors, such as monitoring activities and training. |  |  |  |  |
| 11.2.3 | The outputs from the management review record all decisions and actions related to at least: |  |  |  |  |
| a) | = the effectiveness of the management system and its processes; |  |  |  |  |
| b) | improvement of the validation/verification activities related to the fulfilment of the requirements of ISO/IEC 17029; |  |  |  |  |
| c) | Provision of required resources; |  |  |  |  |
| d) | Any need for change. |  |  |  |  |
| **11.3** | **Internal audits** |  |  |  |  |
| 11.3.1 | The validation/verification body conducts internal audits at planned intervals to provide information on whether the management system: |  |  |  |  |
| a) | Conforms to:   * the validation/verification body’s own requirements for its management system, including the validation/verification activities; * the requirements of this document; |  |  |  |  |
| b) | Is effectively implemented and maintained. |  |  |  |  |
| 11.3.2 | The validation/verification body: |  |  |  |  |
| a) | Plan, establish, implement and maintain an audit programme including the frequency, methods, responsibilities, planning requirements and reporting, which shall take into consideration the importance of the validation/verification body’ activities concerned, changes affecting the validation/verification body and the results of previous audits; |  |  |  |  |
| b) | Define the audit criteria and scope for each audit; |  |  |  |  |
| c) | Ensure that the results of the audits are reported to relevant personnel; |  |  |  |  |
| d) | Implement appropriate correction and corrective actions without undue delay; |  |  |  |  |
| e) | Retain records as evidence of the implementation of the audit programme and the audit results.; |  |  |  |  |
| 11.3.3 | The validation/verification body ensures that its internal auditors do not audit their own work. |  |  |  |  |
| ISO 14065:2020 | The internal audit are conducted at least once a year, not exceeding 15 months between audits. |  |  |  |  |
| **11.4** | **Corrective actions** |  |  |  |  |
|  | The validation/verification body has **established processes** for identification and management of nonconformities in its activities. |  |  |  |  |
| The validation/verification body also, where necessary, **takes actions to eliminate the causes of nonconformities** in order to prevent recurrence. |  |  |  |  |
| Corrective actions are appropriate to the impact of the problems encountered. |  |  |  |  |
| The procedures define requirements for: |  |  |  |  |
| a) | identifying nonconformities (e.g. from valid complaints and internal audits); |  |  |  |  |
| b) | determining the causes of nonconformity; |  |  |  |  |
| c) | correcting nonconformities; |  |  |  |  |
| d) | evaluating the need for actions to ensure that nonconformities do not recur; |  |  |  |  |
| e) | determining and implementing in a timely manner, the actions needed; |  |  |  |  |
| f) | recording the results of actions taken; |  |  |  |  |
| g) | reviewing the effectiveness of corrective actions? |  |  |  |  |
| **11.5** | **Actions to address risks and opportunities** |  |  |  |  |
| 11.5.1 | The validation/verification body considers the risks and opportunities associated with the validation/verification activities in order to: |  |  |  |  |
| a) | Give assurance that the management system achieves its intended results; |  |  |  |  |
| b) | Enhance opportunities to achieve the programme and objectives of the validation/verification body; |  |  |  |  |
| c) | Prevent, or reduce, undesired impacts and potential failures in the validation/verification body’s activities; |  |  |  |  |
| d) | Achieve improvement. |  |  |  |  |
| 11.5.2 | The validation/verification body plans: |  |  |  |  |
| a) | Actions to address these risks and opportunities; |  |  |  |  |
| b) | How to integrate and implement these actions into its management system; |  |  |  |  |
| c) | How to evaluate the effectiveness of these actions. |  |  |  |  |
| 11.5.3 | Actions taken to address risks and opportunities are proportional to the potential impact on the validation/verification statement. |  |  |  |  |
| **11.6** | **Documented information** |  |  |  |  |
| 11.6.1 | The validation/verification body controls documented information required by the management system and by ISO/IEC 17029 to ensure that it is: |  |  |  |  |
| a) | Available and suitable for use, where and when it is needed, and |  |  |  |  |
| b) | Adequately protected (e.g. from loss of confidentiality, improper use, or loss of integrity) |  |  |  |  |
| 11.6.2 | For the control of documented information, the validation/verification body addresses the following activities, as applicable: |  |  |  |  |
| a) | Distribution, access, retrieval and use; |  |  |  |  |
| b) | Storage and preservation, including preservation of legibility; |  |  |  |  |
| c) | Control of changes (e.g. version control); |  |  |  |  |
| d) | Retention and disposition. |  |  |  |  |
| 11.6.3 | Documented information of external origin determined by the validation/verification body to be necessary for the planning and operation of the management system is identified as appropriate and is controlled. |  |  |  |  |
| 11.6.4 | Documented information retained as evidence of conformity is protected from unintended alterations. |  |  |  |  |

**General**

**a) Documents reviewed**

The review is based on the following documents submitted by the VVB:

i) VVB Quality Manual

ii) VVB Procedures

**b) Overall comments**

1. The VVB has conducted an internal audit on its management systems and the top management has met to conduct a management review on the overall performance of the management systems
2. On the whole the VVB Management System documentation has adequately addressed the requirements of Standards Malaysia accreditation criteria and requirements.

## Conclusion

Based on the result of the documentation review, the assessment team recommended that the next compliance assessment \* be proceed as planned / be proceed subject to satisfy fully the accreditation criteria.

Reviewed by (Standards Malaysia assessor)

Name of assessor : Date :

Verified by (Standards Malaysia Accreditation Officer) \*To be only filled in during Documentation Review

Name of AO : Date