

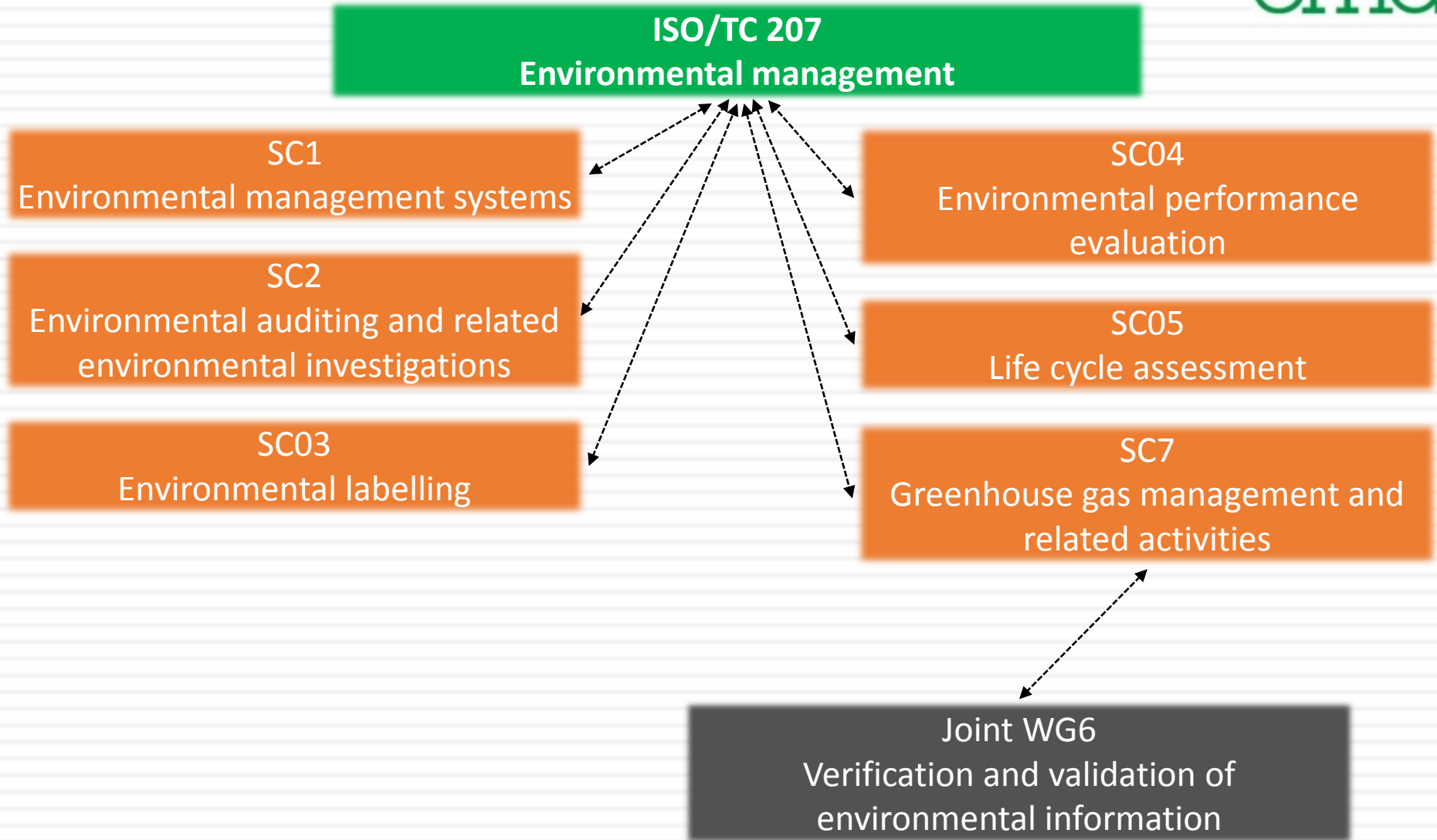
ISO standards for Greenhouse Gases Management

ISO/IEC 14065 & ISO 14064-3 updates

Melanie Pinatton-SCC-2018-05-17- ema Conference



ACREDITACIÓN:
SINÓNIMO DE CONFIANZA Y COMPETENCIA TÉCNICA



Joint Working Group 6

- ISO/TC 207/SC7–ISO/TC 207/SC2–ISO/CASCO JWG6 (SC7 lead)
- Co-Convenors
 - SC7, Tod Delaney American National Standards Institute (ANSI)
 - SC2, Yo-han Choi Korean Agency for Technology and Standards (KATS)
 - CASCO, Graeme Drake Standards Australia (SA)
- Secretariat
 - Melanie Pinatton (CSA) Standards Council of Canada (SCC)
 - Haneul Park (EnStar) Korean Agency for Technology and Standards (KATS)
- 114 WG experts from 33 ISO Members and 6 liaisons (including UNFCCC, IETA, IAF)



Two work items

- ISO DIS 14064-3, *Greenhouse gases - Part 3: Specification with guidance for the verification and validation of greenhouse gas statements*
 - ISAE 3000, Assurance Engagements Other than Audits or Reviews of Historical Financial Information
 - ISAE 3400, Financial forecasts and projections
 - ISAE 3410, Assurance Engagements on Greenhouse Gas Statements
 - ISRS 4400, Engagements to perform Agreed-Upon Procedures regarding financial information
 - IPCC, Assessment Report 5
- ISO/IEC CD1 14065 *Environmental information — Requirements for bodies verifying and validating environmental information*



ACREDITACIÓN:

SINÓNIMO DE CONFIANZA Y COMPETENCIA TÉCNICA

ISO/IEC 14065

Environmental information — Requirements
for bodies verifying and validating
environmental information



ACREDITACIÓN:

SINÓNIMO DE CONFIANZA Y COMPETENCIA TÉCNICA

Expansion of 14065 scope

Old scope:

This International Standard specifies principles and requirements for bodies that undertake validation or verification of greenhouse gas (GHG) assertions.

It is GHG programme neutral. If a GHG programme is applicable, the requirements of that GHG programme are additional to the requirements of this International Standard.

New scope:

This International Standard specifies principles and requirements for bodies undertaking verification and validation of environmental information.

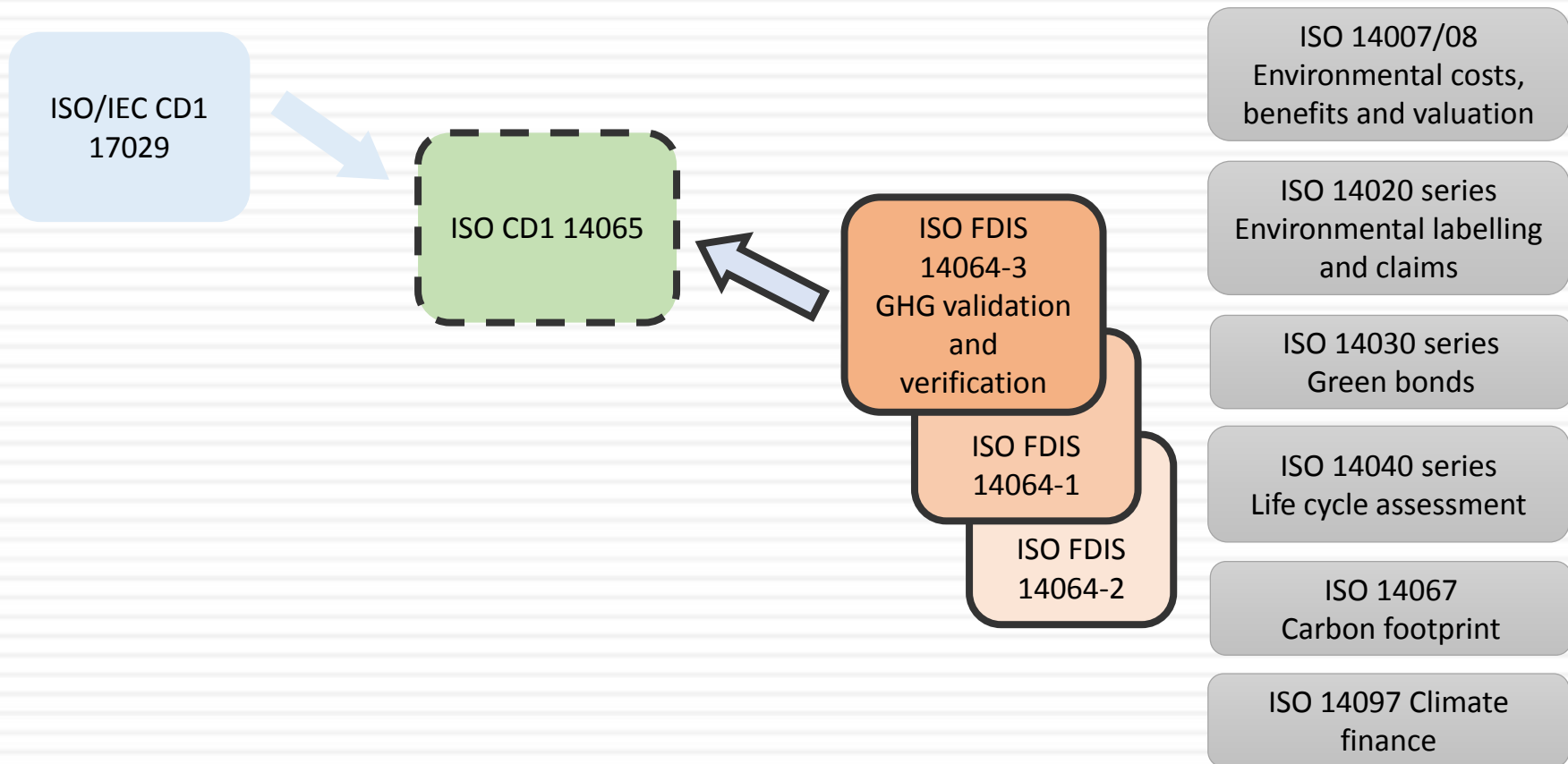
This International Standard is programme neutral. If an environmental information programme is applicable, the requirements of that environmental information programme are additional to the requirements of this International Standard.



ACREDITACIÓN:

SINÓNIMO DE CONFIANZA Y COMPETENCIA TÉCNICA

A 'mother' and 'daughters'



Clauses

4 Principles – alignment with ISO 14064-3

5 General requirements – general alignment with 17029

6 Structural requirements – general alignment with 17029, impartiality mechanism in, operational control out

7 Resource requirements – awaiting 17029

8 Process requirements – alignment with ISO 14064-3 process steps, and then general alignment with 17029

9 Information requirements – awaiting 17029

10 Management system requirements – alignment with 17029



ACREDITACIÓN:

SINÓNIMO DE CONFIANZA Y COMPETENCIA TÉCNICA

Definitions



ISO 17029 Verification

- confirmation, through the provision of objective evidence, that specified requirements have been fulfilled

Environmental information verification

- process for evaluating an environmental information statement based on historical data and information to determine whether the statement is materially correct and conforms with criteria

17029 Validation

- confirmation, through the provision of objective evidence, that the requirements for a specific intended use or application have been fulfilled

Environmental information validation

- process to evaluate the reasonableness of the assumptions, limitations, and methods that support an environmental information statement about the outcome of future activities



ACREDITACIÓN:

SINÓNIMO DE CONFIANZA Y COMPETENCIA TÉCNICA

Definitions



Responsible party makes a 'claim' (17029) -> 'environmental information statement' (14065)

- declaration of environmental information made by a responsible party

Verification/validation body issues a 'statement' (17029) -> verification or validation 'opinion' (14065)

- 14065 Verification opinion - formal written declaration to the intended user (3.2.4) that provides assurance that the environmental information statement (3.1.5) is materially correct and conforms with criteria
- 14065 Validation opinion - formal written declaration to the intended user (3.2.4) on the reasonableness of the assumptions, methods and limitations (3.3.23) used to develop forecasts and projections contained in the environmental information statement (3.1.5)



ACREDITACIÓN:

SINÓNIMO DE CONFIANZA Y COMPETENCIA TÉCNICA

Next steps

- ISO/TC 207 agreed to slow down process and wait until after the next ISO/CASCO WG46 meeting in July 2018 which will produce either CD2 17029 or DIS 17029
- JWG6 Drafting Group will then prepare CD2 14065
 - Yo-han, Graeme, Chikako, Vijay, Doowon, Chang Hoon, Daniele, Amanda, Kerri, Natalie and John
- Release CD2 for 8 weeks and ballot in time for consideration of comments at the next JWG 6 meeting planned for China in early November



ISO 14064-3

Greenhouse gases

Part 3: Specification with guidance for
the verification and validation of
greenhouse gas statements



ACREDITACIÓN:

SINÓNIMO DE CONFIANZA Y COMPETENCIA TÉCNICA

ISO 14064-3 Overview

- Key definitions (clause 3)
- Principles (clause 4)
- Verification/validation requirements (clauses 5, 6, 7)
- Independent review (clause 8)
- Issuance of the opinion (clause 9)
- Facts discovered after the verification/validation (clause 10)



ISO 14064-3 New Edition (1/2)



- Structure and inspiration from financial accounting audit standards
- Organized in accordance with process flow
- Verification and validation approaches are dealt with separately
- How to write an opinion and how to qualify one is now addressed in the requirements (previously in Annex A)
- Additional language about planning an engagement and about the role of site visits. Differences in performing verifications and validations now more clearly defined



ACREDITACIÓN:
SINÓNIMO DE CONFIANZA Y COMPETENCIA TÉCNICA

ISO 14064-3 New Edition (2/2)



- clarifies what is expected when verifiers perform engagements at the limited level of assurance.
- validation opinions do not express “reasonable assurance”, but rather they only express the validator’s conclusions that the “assumptions, limitations and methods” used by the responsible party provide a “reasonable basis” for forecast emissions, emission reductions, removals, or removal enhancements.
- addition of the new “agreed-upon procedures” tool. Does not express an opinion.



ACREDITACIÓN:

SINÓNIMO DE CONFIANZA Y COMPETENCIA TÉCNICA

Key Definitions

- **GHG statement:** “factual and objective declaration made by the **responsible party** including assertions that provide the subject matter for the **verifier/validator’s opinion**”
- **Responsible party**¹: “person or persons responsible for the provision of the **GHG statement** and the supporting GHG information”

¹ The responsible party can be either individuals or representatives of an organization or project and can be the party who engages the **verifier** or **validator**

- **Intended user:** “individual or organization identified by those reporting GHG-related information as being the one who relies on that information to make decisions”

¹ The responsible party can be either individuals or representatives of an organization or project and can be the party who engages the **verifier** or **validator**



ACREDITACIÓN:

SINÓNIMO DE CONFIANZA Y COMPETENCIA TÉCNICA

More Key Definitions

- **Misstatement:** “errors, omissions, misreporting, or misrepresentations in the GHG statement”
- **Materiality:** “concept that individual **misstatements** or the aggregation of misstatements could influence the **intended users'** decisions”
- **Material misstatement:** “individual **misstatement** or the aggregate of actual misstatements in the **GHG statement** that could affect the decisions of the **intended users**”



ACREDITACIÓN:

SINÓNIMO DE CONFIANZA Y COMPETENCIA TÉCNICA

Last Key Definitions

- **Level of assurance:** “the degree of confidence the intended user may place on the **GHG statement**”
- **Verification opinion:** “formal written declaration to the intended user that provides assurance on the GHG statement in the responsible party's GHG report and confirms conformity with the criteria”



14064-3 Principles

- Impartiality
- Evidence-based approach
- Fair presentation
- Documentation
- Conservativeness



Thank you!

Contact: melanie.Pinatton@csagroup.org



ACREDITACIÓN:
SINÓNIMO DE CONFIANZA Y COMPETENCIA TÉCNICA