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General principles and requirements for bodies validating and verifying environmental information

*Principes généraux et exigences pour les organismes de validation et
de vérification de l'information environnementale*



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Foreword

ISO (the International Organization for Standardization) is a worldwide federation of national standards bodies (ISO member bodies). The work of preparing International Standards is normally carried out through ISO technical committees. Each member body interested in a subject for which a technical committee has been established has the right to be represented on that committee. International organizations, governmental and non-governmental, in liaison with ISO, also take part in the work. ISO collaborates closely with the International Electrotechnical Commission (IEC) on all matters of electrotechnical standardization.

The procedures used to develop this document and those intended for its further maintenance are described in the ISO/IEC Directives, Part 1. In particular, the different approval criteria needed for the different types of ISO documents should be noted. This document was drafted in accordance with the editorial rules of the ISO/IEC Directives, Part 2 (see www.iso.org/directives).

Attention is drawn to the possibility that some of the elements of this document may be the subject of patent rights. ISO shall not be held responsible for identifying any or all such patent rights. Details of any patent rights identified during the development of the document will be in the Introduction and/or on the ISO list of patent declarations received (see www.iso.org/patents).

Any trade name used in this document is information given for the convenience of users and does not constitute an endorsement.

For an explanation of the voluntary nature of standards, the meaning of ISO specific terms and expressions related to conformity assessment, as well as information about ISO's adherence to the World Trade Organization (WTO) principles in the Technical Barriers to Trade (TBT), see www.iso.org/iso/foreword.html.

This document was prepared by Technical Committee ISO/TC 207, *Environmental management*, Subcommittee SC 7, *Greenhouse gas management and related activities*, in collaboration with the European Committee for Standardization (CEN) Technical Committee CEN/SS S26, *Environmental management*, in accordance with the Agreement on technical cooperation between ISO and CEN (Vienna Agreement).

This third edition cancels and replaces the second edition (ISO 14065:2013), which has been technically revised. The main changes compared with the previous edition are as follows:

- the Scope has been expanded to include bodies performing validation, verification and agreed upon procedures in all areas of environmental information (not only greenhouse gas);
- it has been aligned with the requirements of ISO/IEC 17029;
- [Annex D](#) has been added for additional requirements applicable to green bonds;
- [Annex E](#) has been added for additional requirements applicable to greenhouse gases;
- [Annex F](#) has been added for additional requirements applicable to non-financial disclosure.

Any feedback or questions on this document should be directed to the user's national standards body. A complete listing of these bodies can be found at www.iso.org/members.html.

Introduction

Environmental information is increasingly being used for decision-making by individuals and organizations. Environmental information can be seen in various forms, including but not limited to:

- greenhouse gas statements;
- environmental footprints (e.g. carbon and water);
- environmental performance;
- environmental labelling claims, including environmental product declarations;
- environmental information as part of sustainability reporting;
- calculations associated with the valuation of environmental resources;
- environmental information related to “green bonds”, “climate finance” and other financial instruments.

Users of environmental information want to know whether it is accurate and reliable. They seek assurance on statements of historical information, and validation that forecasted information is based on reasonable assumptions and methods. This document identifies principles and defines requirements for validation and verification bodies that meet these needs.

Requirements for validation/verification bodies in this document include:

- general requirements (see [Clause 5](#), including legal, impartiality, liability, and contractual matters);
- structural requirements (see [Clause 6](#), including organizational structure and operational control);
- resource requirements (see [Clause 7](#), including personnel and competency management);
- programme requirements (see [Clause 8](#));
- process requirements (see [Clause 9](#), including process steps such as pre-engagement, engagement, execution, review, and issuance of opinions and records management);
- information requirements (see [Clause 10](#), including communication and confidentiality);
- management systems requirements (see [Clause 11](#), including the internal management system of the body, internal audits, management review and corrective actions).

This document is a sector application of ISO/IEC 17029:2019. It references the requirements of ISO/IEC 17029 and also includes specific requirements related to bodies that validate or verify environmental information.

Bodies operating in accordance with this document can be first-party, second-party or third-party bodies. Bodies can provide validation only, verification only, or provide both validation and verification, and perform agreed-upon procedures (AUP).

This document provides programme owners, regulators and accreditation bodies with a basis for assessing and recognizing the competence of validation and verification bodies. It can also be used in other ways, such as in peer assessment within groups of validation/verification bodies or between such groups.