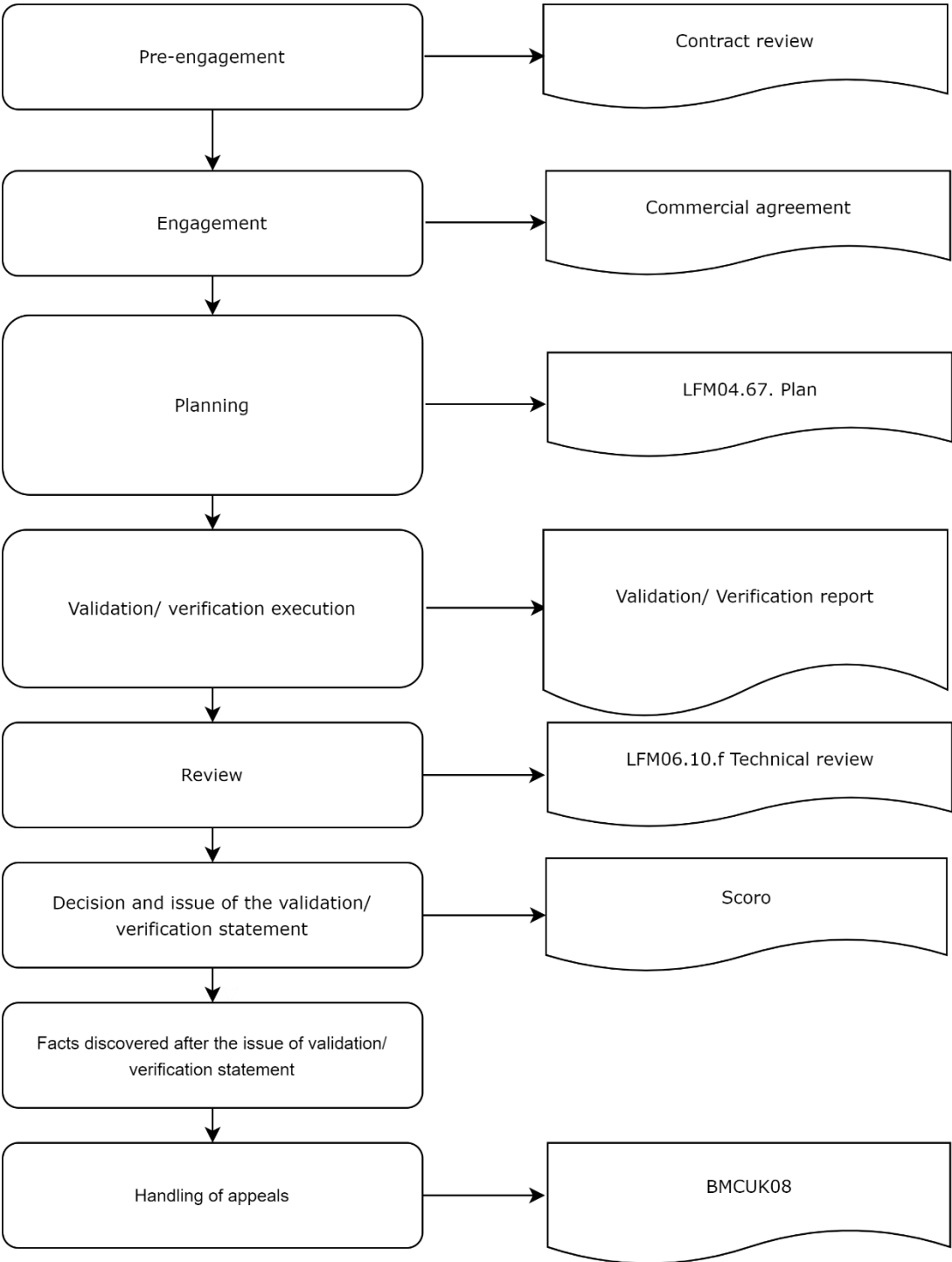


LFM04J Validation/ verification process

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This document provides operational guidelines for the management and execution of different validation/ verification phases, including planning, execution of validation/verification activities, review and decision making.



1. Main reference documents

ISO/IEC 17029:2019 Standard "Conformity assessment — General principles and requirements for validation and verification bodies".

ISO 14065:2020 General principles and requirements for bodies validating and verifying environmental information.

ISO 14064-1:2018 — "Greenhouse gases - Part1: Specification with guidance at the organisation level for quantification and reporting of greenhouse gas emissions and removals".

ISO 14065:2020 — "General principles and requirements for bodies validating and verifying environmental information".

ISO 14064-3:2019 — "Greenhouse gases - Part 3: Specification with guidance for the verification and validation of greenhouse gas statements".

ISO 14066:2011 — "Competence requirements for greenhouse gas validation teams and verification teams".

IAF MD 6:2014 — "Application of ISO 14065".

2. Planning

Before undertaking the validation/verification activities, the validation/ verification team leader shall engage in the following planning activities, in accordance with the requirements outlined in the applicable validation/verification scheme/programme:

- a) Based on a clear understanding of the claim, determine the specific validation/verification activities that need to be conducted.
- b) Assess the risk associated with a potential material misstatement regarding the claim.
- c) Coordinate and confirm the timing and access arrangements with the client.
- d) Identify the evidence-gathering activities necessary to complete the validation/verification process, considering the specified requirements and the outcomes of the assessment in a) and b).
- e) Develop an evidence-gathering plan that takes into consideration the risk assessment in b), as well as any measures implemented by the client to control potential errors, omissions, and misrepresentations.
- f) Prepare a validation/verification plan, which incorporates the evidence-gathering plan as an input. This planning process may involve iteration and refinement.

Additionally, the schemes/programmes may specify other parameters to be considered during planning, such as materiality or the desired level of assurance. The level of assurance serves as a basis for determining the level of detail that the team leader should incorporate into their validation/verification and evidence-gathering plans, ensuring that any material errors, omissions, or misrepresentations are detected effectively.

2.1. Document review

The purpose of conducting a document review is to obtain a comprehensive understanding of the assertion information system and facilitate the planning of the validation/verification activities.

Through the document review process, the team conducts a strategic analysis, if mandated by the applicable scheme/programme, and performs a risk assessment for the validation/verification.

The assurance level, strategic analysis, and risk assessment are defined to ensure that the team identifies the complexity and scope of the activities encompassed by the assertion information system undergoing validation/verification. This serves as a foundation for developing the evidence collection plan, including the potential implementation of a sampling plan.

2.2. Level of assurance and correlation with materiality

The level of assurance guides the Team Leader in designing the validation/verification plan and evidence collection plan with an appropriate level of detail to identify any material errors, omissions, misrepresentations, or aggregations thereof that could impact the claim and influence the decisions of the intended users.

During the planning and execution of the validation/verification process, careful consideration and documentation of the chosen level of assurance are essential. The presence or absence of material errors must be communicated in the Validation/Verification Statement.

For a comprehensive understanding of materiality and assurance levels, it is recommended to refer to the specific requirements outlined in the respective scheme/programme documentation. These guidelines provide clarity on how materiality is defined and the levels of assurance that should be applied.

2.3. Strategic analysis (if applicable)

The validation/verification manager is responsible for gathering, analyzing, and assessing the following elements:

- The pertinent parameters that are integral to the claim.
- The assumptions made by the organization that have an impact on the claim.
- The organization's processes that might affect the claim.

By conducting a strategic analysis, the validation/verification manager facilitates the subsequent risk analysis. In certain cases, the strategic analysis may involve an on-site inspection as well.

2.4. Risk analysis

The validation/audit manager is responsible for the following tasks:

- a) Identifying and assessing risks associated with the relevant parameters, assumptions, and organizational processes that could impact the organization's claim, potentially leading to material errors, inaccuracies, or non-conformities.
- b) Developing a validation/verification plan aligned with the risk analysis. The plan outlines the types of activities, the designated timeframe for their execution, and the scope required to ensure the completion of the validation/verification process. Additionally, the evidence collection plan defines the specific data that must be verified to draw a conclusion on the validation/verification.

Please note that upon completing the strategic analysis and risk analysis, there may be a need to adjust the duration of the validation/verification process. In such cases, it may be necessary to reissue the offer to the customer and follow the pre-contractual procedures as required.

2.5. Evidence gathering plan

The evidence-gathering plan, or sampling plan, should consider the following factors:

- The agreed assurance level with the organization.
- The scope of the validation/verification process.
- The criteria specified for the validation/verification.
- The quantity and nature of evidence (both qualitative and quantitative) necessary to achieve the agreed assurance level.
- Methodologies for determining representative samples.
- Risks associated with potential errors, omissions, or misrepresentations.

The evidence-gathering plan serves as an input for developing the validation/verification plan, ensuring that sufficient evidence is collected to support the desired level of assurance.

The validation/verification process must instil adequate confidence that the claim aligns with the validation/verification criteria and requirements outlined in the agreed scheme/programme. It should also be economically and operationally feasible.

2.6. Validation/ verification plan

The team leader is responsible for creating a validation/verification plan that encompasses the following aspects and communicates it to the client:

- a) Objectives and scope of the validation/verification, clearly defining the intended outcomes and the extent of the validation/verification activities.
- b) Identification of the validation/verification team members, along with their respective roles and responsibilities within the team. This includes designating a team leader and any observers involved in the process.
- c) Time frame and duration of the validation/verification activities, outlining the expected timeline for each stage of the process and ensuring realistic scheduling.

- d) Specification of the requirements that will guide the validation/verification activities, ensuring compliance with the relevant standards, regulations, or specific scheme/programme requirements.

It is the responsibility of the team leader to effectively communicate the validation/verification plan to the client, ensuring mutual understanding and agreement on the proposed activities, schedules, and objectives.

3. Validation/verification execution

The validation/verification team is responsible for carrying out the execution activities in accordance with the validation/verification plan. During the validation/verification process, the plan may be revised as necessary. Any revisions to the plan should be documented internally, including the reasons for the changes, and communicated to the client.

The validation/verification team is required to undertake the following activities:

- a) Collect sufficient objective evidence on the original data/information, ensuring its traceability throughout the data/information management process, as well as any subsequent analysis and calculations.
- b) Identify any misstatements that may arise and consider their materiality in relation to the validation/verification objectives.
- c) Assess the conformity of the claim with the specified requirements, taking into account the applicable validation/verification scheme/programme.

By adhering to these activities, the validation/verification team ensures the systematic collection of evidence, identification of any discrepancies, and evaluation of compliance with the defined requirements.

3.1. Validation/ verification activities

During the validation/verification activity, the team is responsible for the following tasks:

- Develop a comprehensive understanding of the organization's activities.
- Assess the claim to ensure it does not contain any material misstatements, omissions, or false representations.
- Evaluate the reliability of the data, information, and methodologies used to support the claim, ensuring they are substantiated by evidence.
- Evaluate the risk of potential misleading information within the Validation/Verification Statement and the data it contains.
- Verify the adequacy and relevance of the information presented in relation to the claim.
- Confirm the adequacy of the strategic and risk analysis conducted, making any necessary supplements or enhancements as needed.

As part of the validation/verification process, the team may conduct an on-site visit, either in person or remotely (if stipulated in the scheme/programme). This visit aims to verify site conditions and contextual factors that may influence the accuracy and validity of the claim.

The team also conducts interviews and gathers sufficient information and evidence in line with the prepared evidence collection plan.

It is worth noting that the analysis of collected data necessary for validation/verification may be performed off-site by the team leader.

3.2. Reporting methods

The team leader is responsible for preparing the following documents:

- a) A conclusion summarizing the outcomes of the validation/verification activities.
- b) A draft validation/verification statement, which outlines the key findings and conclusions derived from the validation/verification process.
- c) If applicable, a comprehensive report may be prepared as required by the scheme/programme.

At the conclusion of the validation/verification activities, the team leader prepares the validation/verification report (if specified by the scheme/programme). This report serves as a comprehensive record, documenting the complete execution of the strategic analysis (if required), risk analysis, and validation/verification plan. It provides sufficient information to support the validation/verification conclusions reached.

Based on the results of the performed activities, the team leader provides an assessment regarding the potential presence of any findings or non-conformities in the claim that may be relevant to the validation/verification conclusions.

Additionally, the team leader prepares a draft Validation/Verification Statement, which summarizes the key findings, conclusions, and recommendations arising from the validation/verification process.

4. Review and decision

At the conclusion of the validation/verification process, it is necessary to carry out review and decision-making activities. The review should be conducted by individuals who were not directly involved in performing the validation/verification. The purpose of the review is to ensure the following:

- a) All validation/verification activities have been completed in accordance with the contract and the requirements of the scheme/programme.
- b) The evidence collected is sufficient and appropriate to support the decision.
- c) Significant findings, if any, have been identified, resolved, and properly documented.

The person conducting the review should communicate any clarifications or questions that arise during the review process to the validation/verification team. The team is responsible for addressing and responding to these issues raised by the reviewer.

After the completion of the validation/verification review, the decision-maker, who was not involved in the validation/verification process, must make a decision on whether to confirm the claim or not.

Based on this decision, a validation/verification statement is either issued or not, depending on the requirements of the programme:

- a) If a validation/verification statement is not issued, the responsible person must inform the client accordingly.
- b) If a validation/verification statement is issued, it should include the following:
 - The client's name.
 - Identification of whether it is a validation or verification statement.
 - Reference to the claim, including the date or period covered by the claim.
 - Identification of the type of validation/verification body (i.e., first, second, or third party) by referencing the assertion under review.
 - The name and address of the validation/verification body (symbols, such as accreditation symbols, should not be misleading or ambiguous).
 - Description of the objectives and scope of the validation/verification.
 - Indication of whether the data and information supporting the claim are hypothetical, prospective, and/or historical in nature.
 - Reference to the validation/verification programme and associated specified requirements.
 - Decision made regarding the claim, including the fulfilment of any associated programme requirements (e.g., materiality or level of assurance).
 - Date and unique identification of the claim.
 - Inclusion of any findings that were not considered prior to the issuance of the validation/verification statement, if required by the programme.

To ensure a proper review and decision process, the certification administrator, who is responsible for managing the case identifies and appoints competent individuals (reviewer and decision maker) with expertise in the specific scheme/programme, technical area(s), and, if necessary, the specific geographical area. The decision maker receives the assignment associated with the individual file via email.

The key steps involved in the review and decision activity are as follows:

- Verification of the completeness of the activities conducted by the Validation/Verification Team and the documentation submitted for review and decision.
- Verification of technical correctness.
- Verification of the proper appointment and constitution of the Validation/Verification Team and adherence to the validation/verification timeframe.
- If needed, additional requests for information or clarification may be made to the team leader or certification administrator.

- Registration of the activity for documentation purposes.
- Filing of documents for record-keeping and future reference.

4.1. Completeness of activities carried out and documentation

The reviewer ensures that the following process steps have been carried out and completed:

- Document review: This includes conducting a strategic analysis (if specified in the scheme/programme), performing a risk analysis, and preparing the validation/verification plan and evidence collection plan.
- Validation/verification activities: This involves conducting on-site or off-site validation/verification of the organization subject to assessment.
- Reporting activities: This includes generating a comprehensive Validation/Verification Report (if required by the scheme/programme) and drafting the Validation/Verification Statement.

The reviewer verifies that an independent technical review of the documents, which were uploaded to sharepoint has been performed either by the team leader or the certification administrator of the practice.

4.2. Technical correctness

The reviewer verifies the following:

- The adequacy of the strategic analysis (if specified in the scheme/programme) and risk analysis, ensuring that they are appropriate for the characteristics of the claim undergoing validation/verification.
- The sufficiency of evidence and information collected, which may be documented in the "Validation/Verification Report" (if required by the scheme/programme). This ensures that the strategic analysis (if specified), risk analysis, validation/verification plan, and evidence collection plan have been fully executed, providing adequate information to support the validation/verification conclusions.
- The accurate formulation, classification, and appropriate handling of any anomalies identified during the validation/verification process.
- The consistency between the collected data and the client's documents, ensuring that they align with each other.

The reviewer's role is to review and validate these aspects, ensuring the integrity and completeness of the validation/verification process.

4.3. Qualification of the validation/ verification team and activities timing

The decision maker verifies the following:

- The appropriate selection, appointment, and constitution of the Validation/Verification Team based on their competence and independence from the reviewer/ decision maker

- Adherence to the validation/verification schedule as outlined in contract review.
- Clear expression of the reviewer's judgment.

For each validation/verification activity, the following conditions must be verified:

- A team leader is present in the Verification Group.
- Each member of the Validation/Verification Group (excluding observers) possesses the necessary qualifications in the scheme/programme.
- The reviewer and decision maker have not participated in any validation/verification activities.
- The duration of the validation/verification aligns with the requirements specified in contract review

The decision maker assesses the responses to each question on the decision maker's checklist, The decision maker takes into account the checklist responses to make informed decisions based on the validation/verification process. The decision maker makes decision issue or not to issue a statement.

4.4. Possible supplementary requests to team leader or responsible person

During the verification phases mentioned above, the reviewer or decision maker may identify deficiencies in the documentation, inconsistencies, or errors. In such cases, they are responsible for initiating communication via email with the team leader or responsible person to request the necessary additions and corrections to ensure the completeness and accuracy of the entire validation/verification process.

The reviewer/decision maker should use the designated "COMMENTS" section of the checklist to report their findings, providing a concise description and appropriate classification.

Upon receiving a response from the team leader or responsible addressing the comments on the checklist and providing any required documentation, the reviewer/decision maker is responsible for reviewing and deciding whether to accept or reject the comments.

4.5. Recording of the activity

Documentation is essential for each phase of the independent technical review process. A positive outcome of the independent review is determined when there are no anomalies or when all identified anomalies have been appropriately addressed and resolved. Only under these circumstances can the Validation/Verification Statement be considered for potential issuance.

4.6. Archiving independent technical review documentation

The reviewer, with the possible support of the certification administrator, must ensure that the final output files are filed in SharePoint.

4.7. Facts discovered after the issue of the validation/verification statement

If new facts that may materially affect the verification/verification statement are discovered after the information is published, we at BM Certification:

- Will forward the issue to the customer and, if necessary, to the product manager as soon as possible.
- We will discuss the matter with the client and take appropriate action, including revision or withdrawal of the verification/verification statement.

If the verification/verification statement requires revision, processes will be in place to issue a new statement, including stating reasons for revision. These may include repeating the relevant steps of the verification/validation process.

It will convey to other interested parties the fact that the credibility of the original statement may now be compromised given new facts or information.