



## ISO 14064-1:2018 Greenhouse gases

### Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals

#### Programme owner

MASCI (the programme owner) is the validation/verification bodies themselves, for example

- GHG verification services at organizational level in accordance with ISO 14064-1

ISO14064-1 verification program	Details
type of claims	GHG report on organizational level
the object of verification	The purpose of the verification is to provide interested parties with professional and independent judgment, which is a third party opinion regarding the data and information contained in the GHG Report.
the requirements to be assessed	ISO 14064-1
the criteria for competence of personnel for the verification team	MASCI has established regulations and procedures for human resources management and ensure the competence for validation or verification services which are described in the “R-803 Requirements on Qualifications of GHG Validator, Verifier, Technical Expert and Technical Reviewer” and “P-809 Human Resources Management Procedure”.
the criteria for competence of personnel for the verification body	MASCI (the programme owner) is the verification bodies themselves.
the process steps to be undertaken as a minimum in conducting the verification to results	MASCI has established procedure for validation or verification services which are described in “P-811 Contract Review and Client management Procedure”, “P-816 Validation and Verification Procedure”, “P-806 Appeals and Complaints Handling Procedure”, and “P-802 Control of Records Procedure”
the level of assurance	Limited level of assurance or Reasonable level of assurance
the materiality	the materiality threshold is 5%
the evidence gathering activities of verification	<p>Three types of evidence gathering (physical, documentary and testimonial) as following</p> <ul style="list-style-type: none"> <li>• Physical evidence refers to something that can be seen or touched, such as fuel or utility meters, emission monitors or calibration equipment. Physical evidence is gathered by direct observation of equipment or processes and is persuasive because it demonstrates that the organization being verified is in the practice of collecting relevant data.</li> <li>• Documentary evidence is written on paper or recorded electronically, and includes operating and</li> </ul>



	<p>control procedures, logbooks, inspection sheets, invoices and analytical results.</p> <ul style="list-style-type: none"> <li>• Testimonial evidence is gathered from interviews with technical, operating, administrative or managerial personnel. It provides a context for understanding physical and documentary information, but its reliability depends on the knowledge objectivity of the interviewees.</li> </ul>
<p>the reporting requirements</p>	<p>A verification report shall include as a minimum:</p> <ol style="list-style-type: none"> <li>a) an appropriate title;</li> <li>b) an addressee;</li> <li>c) a statement that the responsible party is responsible for the preparation and fair presentation of the GHG statement in accordance with the criteria;</li> <li>d) a statement that the verifier is responsible for expressing an opinion on the GHG statement based on the verification;</li> <li>e) a description of the verification evidence-gathering procedures used to assess the GHG statement;</li> <li>f) the verification opinion;</li> <li>g) the date of the report;</li> <li>h) the verifier's location;</li> <li>i) the verifier's signature;</li> <li>j) a summary of the GHG statement;</li> <li>k) reference to the verification criteria;</li> <li>l) verification scope.</li> </ol>
<p>the review activities including the confirmation that all activities have been completed in accordance with the programme requirements</p>	<p>The independent reviewer(s) shall be selected is competent and different from the persons who conducted the verification.</p> <p>The independent review shall be completed before the opinion is issued. The independent review may be conducted during the verification process to allow significant issues identified by the independent reviewer to be resolved before the opinion is issued.</p> <p>The independent reviewer(s) shall evaluate:</p> <ol style="list-style-type: none"> <li>a) the appropriateness of team competencies;</li> <li>b) whether the verification has been designed appropriately;</li> <li>c) whether all verification activities have been completed;</li> <li>d) significant decisions made during the verification;</li> <li>e) whether sufficient and appropriate evidence was collected to support the opinion;</li> <li>f) whether the evidence collected supports the opinion proposed by the verification team;</li> <li>g) the GHG statement and the verification opinion;</li> <li>h) whether the verification was performed according to this document, including whether:</li> </ol>



	<ol style="list-style-type: none"> <li>1) the risk assessment, verification plan and evidence-gathering plan address the objective, scope and level of assurance;</li> <li>2) for verification, the evidence-gathering activities address the risks identified; a data trail has been established for material emissions, removals and storage;</li> <li>3) for validation, the evidence-gathering activities address the GHG-related activity characteristics;</li> <li>4) verification team decisions are supported by sufficient and appropriate evidence;</li> <li>5) any restatements have been adequately assessed;</li> <li>6) the GHG statement is in accordance with the criteria;</li> <li>7) significant issues have been identified, resolved and documented.</li> </ol> <p>The independent reviewer shall communicate with the verification team when the need for clarification arises. The verification team shall address concerns raised by the independent reviewer. The independent review results shall be documented in a technical review report (FP-816-04)</p>
<p>the way in which the results of the verification are to be interpreted and what the consequences are of the results - this also means that it should be laid down which findings prevent the issuance of a verification statement</p>	<p>If the verifier determines that there is insufficient information to support the GHG report, the verifier shall request additional information. If sufficient information cannot be obtained and the information is necessary for the verifier to form a conclusion, the verifier shall not proceed with the verification and shall disclaim the issuance of an opinion.</p> <p>In order to disclaim the issuance of an opinion, the verifier shall ensure that he/she has been unable to obtain sufficient appropriate evidence and can conclude that the possible effects on the GHG report of undetected material misstatement(s) are material and pervasive.</p> <p>When the issuance of an opinion is disclaimed, the verifier shall state the reasons for the decision.</p>
<p>the wording used for verification statements, because sector specific terminology can be used</p>	<p><b>Reasonable level of assurance</b> There are 3 different terms used by verifiers to describe opinion.</p> <ul style="list-style-type: none"> <li>• Satisfactory</li> <li>• Satisfactory with comments</li> <li>• Unsatisfactory</li> </ul> <p>In order to draft an unmodified opinion/satisfactory, the verifier shall ensure that:</p> <ol style="list-style-type: none"> <li>a) there is sufficient and appropriate evidence to support material emissions, removals or storage;</li> </ol>



	<ul style="list-style-type: none"><li>b) the criteria are applied appropriately for material emissions, removals or storage;</li><li>c) the effectiveness of controls has been evaluated when the verifier intends to rely on those controls.</li></ul> <p>In order to draft a modified opinion/ satisfactory with comments, the verifier shall ensure that there is no material misstatement at the level of the GHG statement. When there is a departure from the requirements of the criteria or a scope limitation, the verifier shall decide what type of modification to the verification opinion is appropriate. In addition to materiality, the verifier shall consider:</p> <ul style="list-style-type: none"><li>– the degree to which the matter impairs the usefulness of the GHG statement;</li><li>– the extent to which the effects of the matter on the GHG statement can be determined;</li><li>– whether the GHG statement is, or could be understood to be, misleading even when read in conjunction with the verifier's opinion.</li></ul> <p>A modified verification opinion, when read in conjunction with the GHG report, normally will serve adequately to inform the intended user(s) of any deficiencies or possible deficiencies in the GHG report.</p> <p>In this case, the non-material misstatement shall be:</p> <ul style="list-style-type: none"><li>a) confined to specific elements, classifications or line items of the GHG statement;</li><li>b) even if confined, not representative of a substantial portion of the GHG statement;</li><li>c) not fundamental to the intended user's understanding of the GHG statement.</li></ul> <p>In order to draft an adverse opinion/ unsatisfactory, the verifier shall conclude that:</p> <ul style="list-style-type: none"><li>a) there is insufficient or inappropriate evidence to support an unmodified or modified opinion; or</li><li>b) criteria are not appropriately applied for material emissions, removals or storage; or</li><li>c) the effectiveness of controls cannot be determined when the verifier intends to rely on those controls.</li></ul> <p>If the responsible party does not correct any material misstatement or nonconformity in an agreed period of time, the verifier shall take this into consideration when reaching the conclusion.</p> <p><b>Limited level of assurance</b></p> <p>The opinion shall include a statement that the verification activities applied in a limited level of assurance verification are less extensive in nature, timing and extent than in a reasonable level of assurance verification. The opinion shall be expressed in the negative form.</p>
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	<p>“Based on the process and procedures conducted, there is no evidence that the GHG report:</p> <ul style="list-style-type: none"> <li>– is not materially correct and is not a fair representation of GHG data and information;</li> <li>– has not been prepared in accordance with related International Standards on GHG quantification, monitoring and reporting, or to relevant national standards or practices.”</li> </ul>
requirements regarding what records MASCI should retain as an evidence of conducting verification	MASCI has established procedure for an evidence of conducting verification which are described in “P-802 Control of Records Procedure”
the verification statement issued on the basis of the evaluation of the claim in order to be in accordance with the verification carried out.	MASCI has established procedure for issuing the verification statement in accordance with the verification carried out which are described in “P-816 Validation and Verification Procedure”

#### **MASCI (the programme owner)**

- a) was established by the Ministry of Industry under a Cabinet Resolution on 10 September 1998. Referring to Ministry of Industry Order No. 300/2541, MASCI is a legal entity, which is a Networking Institute of the Ministry of Industry, operating under the aegis of the Foundation for Industrial Development (FID);
- b) is able to take on full responsibility for the objectives, the content and the integrity of the programme;
- c) shall manage the programme and provide guidance when required;
- d) shall set up a structure for the operation and management of the programme;
- e) shall document the content of the programme;
- f) shall ensure that the programme is developed and maintained by persons competent on the subject matter and on conformity assessment aspects;
- g) shall make arrangements to protect the confidentiality of information provided by the parties involved in the programme;
- h) shall evaluate and manage the risks and liabilities arising from its activities;
- i) shall have adequate arrangements (e.g. insurance or reserves) to cover liabilities arising from its activities, e.g. appropriate for the range of activities undertaken and in the geographic regions in which the programme operates;
- j) shall have the financial means and resources required for it to fulfil its role in the operation of the programme;
- k) shall understand the assumptions, influences and consequences involved in establishing, operating and maintaining a programme on an ongoing basis.