

---

---

**Greenhouse gases —**

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

*Gaz à effet de serre —*

*Partie 3: Spécifications et lignes directrices pour la vérification et la validation des déclarations des gaz à effet de serre*



# Contents

	Page
<b>Foreword</b> .....	<b>v</b>
<b>Introduction</b> .....	<b>vii</b>
<b>1 Scope</b> .....	<b>1</b>
<b>2 Normative references</b> .....	<b>1</b>
<b>3 Terms and definitions</b> .....	<b>1</b>
3.1 Terms related to greenhouse gases.....	1
3.2 Terms related to entities involved in GHG verification and validation.....	2
3.3 Terms related to the GHG inventory.....	3
3.4 Terms related to the GHG statement.....	4
3.5 Terms related to GHG data and information management.....	5
3.6 Terms related to verification and validation.....	6
<b>4 Principles</b> .....	<b>8</b>
4.1 General.....	8
4.2 Impartiality.....	8
4.3 Evidence-based approach.....	8
4.4 Fair presentation.....	8
4.5 Documentation.....	8
4.6 Conservativeness.....	8
<b>5 Requirements applicable to verification/validation</b> .....	<b>8</b>
5.1 Pre-engagement activities.....	8
5.1.1 General.....	8
5.1.2 Type of engagement.....	9
5.1.3 Level of assurance in the case of verification.....	9
5.1.4 Objectives.....	9
5.1.5 Criteria.....	9
5.1.6 Scope.....	9
5.1.7 Materiality thresholds.....	10
5.2 Verification/validation team selection.....	10
5.3 Verification/validation activities and techniques.....	10
5.4 Specific requirements.....	11
5.4.1 Verifier/validator communication.....	11
5.4.2 Sufficiency of evidence.....	11
5.4.3 Intentional misstatement.....	11
5.4.4 Documented information.....	11
5.4.5 Process for completing a verification/validation.....	12
<b>6 Verification</b> .....	<b>15</b>
6.1 Planning.....	15
6.1.1 Strategic analysis.....	15
6.1.2 Risk assessment.....	16
6.1.3 Evidence-gathering activities.....	18
6.1.4 Site visits.....	20
6.1.5 Verification plan.....	22
6.1.6 Evidence-gathering plan.....	22
6.1.7 Approval of verification and evidence-gathering plans.....	22
6.2 Execution.....	22
6.3 Completion.....	23
6.3.1 Evaluation of the GHG statement.....	23
6.3.2 Conclusion and draft opinion.....	23
6.3.3 Verification report.....	24
<b>7 Validation</b> .....	<b>25</b>
7.1 Planning.....	25
7.1.1 Strategic analysis.....	25

7.1.2	Materiality thresholds.....	26
7.1.3	Estimate testing.....	26
7.1.4	Assessment of GHG-related activity characteristics.....	26
7.1.5	Validation plan.....	29
7.1.6	Evidence-gathering plan.....	30
7.1.7	Approval of validation and evidence-gathering plans.....	30
7.1.8	Amendments to validation and evidence-gathering plans.....	30
7.2	Execution.....	30
7.2.1	General.....	30
7.2.2	Evaluation of the GHG statement.....	30
7.2.3	Proper disclosure.....	30
7.3	Completion.....	31
7.3.1	General.....	31
7.3.2	Opinion.....	31
7.3.3	Validation report.....	32
<b>8</b>	<b>Independent review.....</b>	<b>32</b>
<b>9</b>	<b>Issuance of opinion.....</b>	<b>33</b>
9.1	General.....	33
9.2	Types of opinions.....	33
9.3	Contents of opinion.....	34
<b>10</b>	<b>Facts discovered after the verification/validation.....</b>	<b>34</b>
	<b>Annex A (normative) Limited level of assurance verifications.....</b>	<b>35</b>
	<b>Annex B (informative) Considerations for verification.....</b>	<b>39</b>
	<b>Annex C (informative) Agreed-upon procedures (AUP).....</b>	<b>43</b>
	<b>Annex D (informative) Mixed engagement.....</b>	<b>48</b>
	<b>Bibliography.....</b>	<b>54</b>