

Description of the Verification Process

ISO 14064-3, TN-CC 020



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The verification of greenhouse gas inventories according to ISO 14064-3 or TN-CC 020 consists of a preliminary meeting, the drafting of a so-called verification and sampling plan, an audit, the verification report and finally, issuance of the certificate.

1. Preliminary Meeting (Establishing Framework Conditions)

The preliminary meeting is carried out before the audit in order to ensure that the verification strived for is feasible. The verifier agrees with the customer on the following points:

- Objectives of the verification
- System boundary (considered business areas, locations, activities, emission sources and greenhouse gases as well as verification period)
- Standard(s) used for the calculation and Level of Assurance¹

The preliminary meeting is to be documented. The interval between the preliminary meeting and the audit should not exceed 3 months. If the workload during the preliminary meeting differs significantly from the contractually agreed effort, the offer must be revised.

2. Drafting the verification and sampling plan

Based on the results of the preliminary meeting, a verification and sampling plan is drawn up by the verifier. While the verification plan serves to describe the necessary inspection steps including a time schedule, the sampling plan serves to describe the necessary data and evidence reviewed in the course of the verification.

3. Audit

3.1 Audit Preparation (Preliminary Review of Customer Documentation)

As part of the audit preparation, the documentation submitted by the customer:

- Calculation of the CO₂ inventory
- Documentation report
- Evidence of data sources used

is pre-checked with regard to mathematical errors, discrepancies and the use of incomprehensible or incorrect data/factors. In addition, it is assessed whether the assumptions made are comprehensible and, if in doubt,

¹ Must not conflict with the objectives or the standards.

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conservative. Identified errors or discrepancies are recorded in a non-conformity report. If the non-conformities are so serious that verification seems impossible, the verification process is broken off at this point.

In the course of the pre-check, the verification and sampling plan might have to be adapted.

3.2 On-site audit (Verification Audit)

The audit takes place at the company's premises. The audit primarily serves the following objectives:

- Clarification of discrepancies and/or deviations in the course of the preliminary inspection
- Review of evidence
- Verification of considered emission sources

All discrepancies and deviations are added to the non-conformity report.

3.3 Emission Statement / Correction Phase

Based on the results of the pre-check and the on-site audit, the reported CO₂ Footprint is assessed for its accuracy and traceability. It is also assessed whether the requirements of the applied standard have been met.

On the basis of the non-conformity report, the customer is first given the opportunity to correct identified errors and clarify deviations. After the correction phase, the corrections made are checked by the verifier. If there is still a need for correction and deviations are unexplained, there may be a further correction phase. The time period planned for the correction phase must be agreed between the customer and the audit team leader, but should not exceed 3 months.

Finally, the verifier must assess, if the documents provided by the client and the results from the data check and the correction phase are sufficient in order to clearly prove the accuracy of the verification statement (CO₂ Footprint).² Based on the inspection performed, the verification report is then drafted.

3.4 Climate Neutrality

*If climate neutrality is sought, the review also includes the verification of carbon offsetting by means of retiring carbon credits. The evidence of proper compensation must be provided by the customer. The results of this review are documented in the verification report. If the climate neutrality is successfully verified, the corresponding **TÜV mark of conformity** will also be awarded **in addition to** the certificate. The use of the mark of conformity is linked to the certificate, which allows it to be used only as long as a valid certificate exists.*

² Considering the parameters agreed on for the verification.

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4. Verification Report

After the project is completed, the client receives a report. This summarizes the results of the test steps carried out together with the parameters agreed at the beginning and reflects the emission statement of the customer, followed by an evaluation of the verifier. If the statement is only considered correct to a limited extent, a well-founded list of restrictions is also included.

5. Issuance of Certificate

The certificate shall be issued with the positive examination of the certification procedure by the head of the certification body or by his deputy or designated persons. The reviewer („veto person“) must not have been involved in the audit.

The certificate can only be issued, if all non-conformities or deviations have been corrected, i.e. if the corrective measures have been accepted or verified by the audit team.

Certificates are generally valid for 1 year. Within the validity of the certificate, a follow-up audit is usually to be carried out.³ If the follow-audit is successful, a new certificate will be issued for a further year.

³ The content of the follow-up verification corresponds to that of the initial verification, although it may be possible to dispense with a separate preliminary meeting.