# HKAS Arrangement for Accreditation of Greenhouse Gas Verification Bodies for Transition from ISO 14064-1: 2006 to ISO 14064-1: 2018

# **Background**

The 2018 version of ISO 14064-1 was published on 19 December 2018. At its 31<sup>st</sup> General Assembly, the International Accreditation Forum (IAF) passed a resolution (2017-15) endorsing a three-year period for greenhouse gas verification bodies to complete the transition with accreditation bodies for ISO 14064-1: 2018. Greenhouse gas verification bodies shall not issue any accredited ISO 14064-1: 2006 greenhouse gas verification statements after the transition period (i.e. 18 December 2021).

# HKAS transition arrangement

- The transition assessment will include the following three processes:
- 1) Review of transition gap analysis and related documentations
- 2) Office assessment of greenhouse gas verification body
- 3) Witnessing assessment

HKAS normally assesses a greenhouse gas verification body's transition during a reassessment or surveillance visit. In general, the normal assessment mandays for a reassessment or surveillance visit case include the time spent on assessing the greenhouse gas verification body's transition arrangement. However, extra assessment manday(s) may be needed to cover activities arising from the transition arrangement including reviewing gap analysis documentation and examining records supporting the competence of greenhouse gas verification body's personnel in conducting verification activities to ISO 14064-1: 2018.

Each accredited greenhouse gas verification body shall submit an application (duly completed HKCAS 005 and HKCAS 021 together with the payment of appropriate application free) for extension of its scope of accreditation to cover ISO 14064-1: 2018.

### Arrangement for the transition assessment

In addition to the documents required by HKCAS 021, the greenhouse gas verification body shall submit the gap analysis and related documentation, including the changes which have been made to the greenhouse gas verification body's operation, and details of the transition arrangement such as communication with its clients and the process for confirming competence of personnel to HKAS Executive for review prior to the date of office assessment.

The verification selected for witnessing shall be conducted at a responsible party who has quantified and reported its greenhouse gas emissions and removals according to ISO 14064-1: 2018. The coverage of the verification witnessed (in terms of breadth and depth) shall be sufficient to demonstrate the greenhouse gas verification body's competence in verifying greenhouse gas statement prepared according to ISO 14064-1: 2018 as well as the necessary verification planning and reporting activities. If there were insufficient evidence to demonstrate the greenhouse gas verification body's competence, HKAS will require the greenhouse gas verification body to arrange another verification for witnessing.

# **Issuance of accredited greenhouse gas verification statements**

As the three-year transition period will be ended on 18 December 2021, the verification standard ISO 14064-1: 2006 will be deleted from the scope of accreditation of all greenhouse gas verification bodies on 19 December 2021. Accredited greenhouse gas verification bodies shall not issue any accredited ISO 14064-1: 2006 greenhouse gas verification statements after the transition period.

If an accredited greenhouse gas verification body cannot obtain an accreditation for verification of greenhouse gas statements at organisation level to ISO 14064-1: 2018 after the end of the three-year transition period, HKAS Executive will initiate action to suspend the relevant accreditation of the greenhouse gas verification body.

### **Timeframe for transition**

1. Applicant greenhouse gas verification body applying for initial accreditation for verification of greenhouse gas assertions/statements at organisation level

### Application for accreditation

Starting from 28 June 2019, HKAS Executive will accept applications for accreditation for verification of greenhouse gas statements at organisation level to ISO 14064-1: 2018. HKAS Executive recommends applicants to adopt ISO 14064-1: 2018 when applying for HKAS accreditation. Application for accreditation for verification of greenhouse gas assertions at organisation level to ISO 14064-1: 2006 will be accepted up to 27 September 2019 only.

### Application based on ISO 14064-1: 2006

Accreditation for verification of greenhouse gas assertions at organisation level to ISO 14064-1: 2006 will be granted when the applicant greenhouse gas verification body has demonstrated its ability to deliver relevant verification service.

To ensure a smooth transition of accreditation for verification of greenhouse gas statements at

organisation level to ISO 14064-1: 2018, each new greenhouse gas verification body accredited for verification to ISO 14064-1: 2006 shall prepare a transition plan detailing the changes to its operation and the associated time frame for implementation of the changes. The transition plan shall be submitted to HKAS Executive within one month from the date of which accreditation is granted.

If accreditation for verification of greenhouse gas assertions at organisation level to ISO 14064-1: 2006 cannot be granted to an applicant greenhouse gas verification body within one year after the date of receipt of the application, HKAS Executive will suspend processing the application. The applicant greenhouse gas verification body shall submit a new application for accreditation for verification of greenhouse gas statements at organisation level to ISO 14064-1: 2018 together with the required application fee to HKAS Executive for processing.

# Application based on ISO 14064-1: 2018

Accreditation for verification of greenhouse gas statements at organisation level to ISO 14064-1: 2018 will be granted when the applicant greenhouse gas verification body has demonstrated its ability to deliver relevant verification service.

2. Accredited greenhouse gas verification body for verification of greenhouse gas assertions at organisation level to ISO 14064-1: 2006

To ensure a smooth transition of accreditation for verification of greenhouse gas statements at organisation level to ISO 14064-1: 2018, a greenhouse gas verification body accredited for verification to ISO 14064-1: 2006 shall prepare a transition plan detailing the changes to its operation and the associated time frame for implementation of the changes. The transition plan shall be submitted to HKAS Executive not later than 27 September 2019.

HKAS Executive 28 June 2019