GUIDANCE FOR THE ACCREDITATION OF GHG VERIFICATION / VALIDATION BODIES (V/VB's) ACCORDING TO ELOT EN ISO/IEC 17029:2019 ELOT EN ISO 14065:2022 AND REGULATIONS AVR-REG (EU) 2018/2067 MRV-REG 2015 / REG (EU) 2023/957

ESYD GD-GHG

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Quality Manager of ESYD **Chairman of ESYD**

1. Objective

The objective of this document is to specify the assessment process for the accreditation of Greenhouse Gas Verification / Validation Bodies (GHG verifiers / Validators) applying to ESYD for accreditation according to the requirements of ELOT EN ISO/IEC 17029:2019 - ELOT EN ISO 14065:2022, and Commission Regulations (EU)
AVR REG (EU) 2018/2067, MRV REG 2015/ REG 2023/957, according to Dir 2003/87 EC as amended finally version with Dir EU 2023/959. The general provisions laid down in document ESYD PA "Accreditation Procedures" also apply.

2. Definitions

For the purpose of this guidance, the definitions laid down in article 3 of Directive 2003/87/EC, in article 3 of Regulation (EU) 2018/2067 and in article 3 of Regulation (EU) 2015/757, as amendment (Reg 2023/959 and Dir EU 2023/959).

However, the term "GHG Verifier / Validator -VB" means, for the purpose of this guidance, any **legal person** or **legal entity** carrying out verification / validation activities pursuant to Regulation (EU) 2018/2067 and Reg 2023/959. **ESYD does not grant accreditation to natural persons as GHG verifiers / Validators.**

3. Accreditation criteria and guidelines

GHG Verifiers/Validators (VB's) wishing to be accredited in order to carry out verification activities must comply with the requirements laid down in the following documents:

- ELOT EN ISO/IEC 17029:2019 Conformity Assessment – general Principles and Requirements for Validation and Verification Bodies
- ELOT EN ISO 14065:2022, General Principles and Requirements for Bodies Validating and Verifying environmental information
- ELOT EN ISO 14064-3:2019, Greenhouse gases - Part 3: Specification with guidance for the validation and verification of greenhouse gas statements.
- COMMISSION IMPLEMENTING REGULATION (EU) 2018/2067 of 19 December 2018 on the verification of data and on the accreditation of verifiers pursuant to Directive 2003/87/EC of the European Parliament and of the Council
- REGULATION (EU) 2015/757 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 29 April 2015on the monitoring, reporting and verification of carbon dioxide emissions from maritime transport, and amending Directive 2009/16/EC
- REGULATION (EU) 2023/957 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 10 May 2023 amending Regulation (EU) 2015/757 in order to provide for the inclusion of maritime transport activities in the EU Emissions Trading System and for the monitoring, reporting and verification of emissions of additional greenhouse gases and emissions from additional ship types
- COMMISSION IMPLEMENTING REGULATION (EU) 2023/2297 of 26 October 2023 identifying neighbouring container transhipment ports pursuant to Directive 2003/87/EC of the European Parliament and of the Council
- COMMISSION IMPLEMENTING REGULATION (EU) 2023/2449 of 6 November 2023 laying down rules for the application of Regulation (EU) 2015/757 of the European Parliament and of the Council as regards templates for monitoring plans, emissions

reports, partial emissions reports, documents of compliance, and reports at company level, and repealing Commission Implementing Regulation (EU) 2016/1927

- COMMISSION IMPLEMENTING REGULATION (EU) 2023/2599 of 22 November 2023 laying down rules for the application of Directive 2003/87/EC of the European Parliament and of the Council as regards the administration of shipping companies by administering authorities in respect of a shipping company
- COMMISSION DELEGATED REGULATION (EU) 2023/2776 of 12 October 2023 amending Regulation (EU) 2015/757 of the European Parliament and of the Council as regards the rules for monitoring greenhouse gas emissions and other relevant information from maritime transport
- COMMISSION DELEGATED REGULATION (EU) 2023/2849 of 12 October 2023 supplementing Regulation (EU) 2015/757 of the European Parliament and of the Council as regards the rules for reporting and submission of the aggregated emissions data at company level
- COMMISSION IMPLEMENTING DECISION (EU) 2023/2895 of 19 December 2023 laying down the list of islands and ports referred to in Article 12(3-d) of Directive 2003/87/EC of the European Parliament and of the Council and the list of transnational public service contracts or transnational public service obligations referred to in Article 12(3-c) of that Directive
- COMMISSION DELEGATED REGULATION (EU) 2023/2917 of 20 October 2023 on the verification activities, accreditation of verifiers and approval of monitoring plans by administering authorities pursuant to Regulation (EU) 2015/757 of the European Parliament and of the Council on the monitoring, reporting and verification of greenhouse gas emissions from maritime transport, and repealing Commission Delegated Regulation (EU) 2016/2072
- DIRECTIVE (EU) 2023/958 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 10 May 2023 amending Directive 2003/87/EC as regards aviation's contribution to the Union's economy-wide emission reduction target and the appropriate implementation of a global market-based measure
- DIRECTIVE (EU) 2023/959 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 10 May 2023 amending Directive 2003/87/EC establishing a system for greenhouse gas emission allowance trading within the Union and Decision (EU) 2015/1814 concerning the establishment and operation of a market stability reserve for the Union greenhouse gas emission trading system

- IAF MD6:2023 IAF Mandatory Document for the Application of ISO 14065:2020
- IAF MD 14:2014 Application of ISO/IEC 17011 in Greenhouse Gas Validation and Verification (ISO 14065:2013)
- EA-6/03 M: 2022, EA document for accreditation of Verification Bodies for the purpose of EU ETS Directive
- ESYD RA (Regulation for Accreditation)
- ESYD NAL (Regulation for the Use of the National Accreditation Logo)

3.1 Documents for Conformity Assessment

- ELOT EN ISO 14064-1: 2018
- ELOT EN ISO 14064-2: 2029
- ELOT EN ISO 14064-3: 2019

4. Application for accreditation

GHG verifiers/validators interested in being accredited according to the aforementioned accreditation criteria in order to carry out verification/validation activities must complete and submit to ESYD the relevant application form (ESYD AB-17029), including the relevant statutory – legal documents and the Quality Manual.

4.1 VB Documentation prior to the assessment

Documents* to be made available prior to the assessment (in Greek or English)	Pre-assessment	Initial Assesment or Reassessment	Surveillance	Scope extension
➢ A description of the legal status of the verification body, including the names of its owners, if applicable, and, if different, the names of the persons who control it. ➢ Arrangements to cover liabilities arising from the activities and areas in which it operates ➢ An organizational description, and, in particular, the relationship between those responsible for the assessment and those taking decisions regarding verification statements ➢ Information on the process for ensuring continuous impartiality and independence	√	√	√	√
➢ Management System procedures for conducting management reviews, internal audits, handling nonconformities and for assuring the effectivene of any corrective actions taken ➢ The procedures for the recruitment and training of verification / validatio body personnel (including verifiers) and monitoring their performance ➢ The policy and procedures for implementing the verification/validation process, including — the conditions for issuing verification statements, — the procedures for performing verifications ➢ A process for dealing with appeals ➢ A process for dealing with complaints (including indicative timescale) ➢ Adequate arrangements to safeguard the confidentiality of information obtained ➢ A process and policy for communication with the operator or aircraft operator and other relevant parties	√	√		
➢ A procedure or process for outsourcing verification /validation activities another organisation	√	√		
Procedures or instructions relevant to verification/validation Activities, contract review, verifier qualifications and the review process, relevant to ETS emission data verification		√	√	√
A template of verification statement	√	√	√	√

➢ General competence criteria for all personnel involved verification activities. ➢ Specific competence criteria for each function within the verifier undertaking verification activities, in particular for the EU ETS auditor, EU ETS lead auditor, independent reviewer and technical expert	√	√		√
For the purpose of witnessing assessments all documents that verification team has, shall be may available		√	√	√
**In addition to the requested information in the relevant application form (ESYD AB-17029).*				

5. Selection of the assessment team

ESYD selects the assessment team members on the basis of competence and absence of conflict of interest, according to procedure ESYD CAS "Criteria for ESYD assessors". All selected assessors must have signed the confidentiality and conflict of interest declaration.

Information about the assessors are provided to the applicant verifier, who has the right to object to the proposed assessment team members based on perceived or actual conflict of interest. The application package and supporting documentation are forwarded to the assessment team for review.

6. Document review (Desk Review)

The assessment team in accordance with the general procedures for accreditation PA, PAB reviews the application package and accompanying documentation in order to determine whether the requirements for accreditation have been satisfactorily integrated into the applicant's management system and operating procedures. The results of document review are recorded and forwarded to the VVB (Validation/Verification Body).

During the document review the lead assessor may request the V/VB to provide additional documentation or clarifications, in which case the V/VB must respond in due time. ESYD reserves the right not to proceed with the on-site / office assessment. In case the document review reveals considerable deviations from the accreditation requirements. In such case, all findings are communicated to the verifier and a formal letter is sent informing the verifier that the assessment cannot proceed.

7. Onsite – Office Assessment

7.1 Pre-assessment (voluntary)

Pre-assessment is voluntary and is carried out prior to the assessment after the confirmation of the applicant. The pre-assessment is proposed for the applicant, in order to avoid problems or delays during the assessment.
Pre-assesment carried out by Lead Assessor according to ESYD PA (Accreditation Procedures).
The results of the pre-assessment visit are recorded in a report, which is notified to the applicant. Depending on the findings of pre-assessment it can be judged that:

- A plan for assessment can be prepared, after the applicant implements any corrective actions that might have been raised as a result of the preassessment

visit;

- A further pre-assessment visit is required.

7.2 Initial office assessment

Upon successful completion of the document review process and whenever requested the pre-assessment process the lead assessor prepares the assessment plan which is forwarded to the verifier, following a mutual acceptance of the assessment date. The assessment plan includes the following:

- the type of assessment
- date(s) and expected duration of assessment
- description of activities to be accomplished during the assessment
- any other relevant arrangements

The onsite office assessment begins with an opening meeting, in the presence of V/VB's representatives. The purpose of the opening meeting is for ESYD assessors to clearly describe the purpose and scope of the assessment, the accreditation criteria and to confirm the assessment plan and assessment deliverables.

During the onsite assessment, the assessment team members assess the implementation of the V/VB's quality management system and review a representative sample of the internal verification documentation, in order to assess conformance to accreditation requirements, including conformance to the applicant's own policies and procedures.

At the end of the onsite assessment, an intermediate meeting is held with the verifier's representatives. During the closing meeting the lead assessor presents all findings and non-conformities identified by the assessment team members and requests the V/VB to respond to the reported findings and non-conformities by taking appropriate corrective actions to address all non-conformities reported during the assessment. The V/VB shall inform the assessment team of all corrective actions taken or planned to be taken, within one month of the onsite assessment. Upon receipt of the corrective actions or corrective action plan submitted by the verifier, the assessment team reviews these actions for acceptability and informs the verifier accordingly.

Where the assessment team finds the response of the V/VB to be insufficient or ineffective, further information or action from the applicant may be requested. The assessment team may also request evidence of the effective implementation of actions taken or carry out a follow-up assessment to assess the effective implementation of the corrective actions.

8. Witnessed assessments

One or more witness assessments are required to grant or maintain accreditation. The number and type of the witnessed assessments is determined so that a representative part of the requested scope for accreditation is covered and the performance and competence of a representative number of the applicant's staff involved in the verification of the operator's or aircraft operator's or shipping company report is assessed.

Before the witness assessment takes place, the V/VB shall submit to ESYD the strategic and risk analysis, the verification plan, the contract with the operator, the GHG permit where

relevant, the approved monitoring plan, the emission report and any other relevant document that the verification team had, shall be available.

After the completion of the witnessed assessments, a closing meeting is held, if necessary, at the applicant's premises in order for the lead assessor to finalize the proposed scope of accreditation and to inform the representative of the applicant about his recommendation.

For the purpose of EU-ETS Directive the concept of EA-6/03 M: 2022 EA document is applied and especially the ANNEX F – APPROACH FOR ENSURING SCOPE COVERAGE IN WITNESSING AND FILE REVIEW PRACTICES FOR ASSESSING EU ETS VERIFICATION BODIES (NORMATIVE)

9. Decision on Accreditation

Once all witness assessments are complete and all non-conformities are closed, the assessment team submits to ESYD the assessment report, including a recommendation as to granting, reducing or extending accreditation. The assessment report and all relevant information submitted by the assessment team are evaluated by the relevant Technical Committee (e.g Accreditation Manager supported by an EU-ETS Lead Assessor if required), who acts as internal technical reviewers. Upon a positive decision to grant or extend – reduce accreditation, an accreditation certificate is issued to the accredited verifier.

10. Surveillance

Accredited V/VB's are subject to surveillance during the first, second third and fourth years after the year of their initial accreditation or reaccreditation. The preferred interval for subsequent surveillance visits is 12 months. Each surveillance visit comprises an on-site (office) assessment and at least one witness assessment according to the witnessing policy as described in the paragraph 12. ESYD may choose to increase the number and type of witness assessments based on the overall performance of the V/VB and factors like the extent of accreditation scope, applications for extension of scope submitted by the V/VB, changes in organizational structure or verification body personnel, any complaints received against the verification body etc.

11. Reassessment

Accredited V/VB's are subject to full reassessment every five years, prior to expiry of their accreditation. Reaccreditation follows the same procedure as the initial assessment process. ESYD prepares its plan for the reassessment of each verifier in a manner that allows representative samples of the scope of accreditation to be assessed. The assessment team takes into account the results of previous assessments in planning and conducting the reassessment.

12. Scoping policy

The applicant verifier must indicate the v/v activities and sectors for which it seeks accreditation during the application phase of the assessment process.

In general, the approach of EA-6/03 M: 2022 is applied for ensuring scope coverage in witnessing and file review practices for assessing EU ETS Verification Bodies.

Any activities or sectors that are added following the start of the initial assessment process shall be considered to be an extension of scope and validators/verifiers must request scope extension to be considered by ESYD as an application for these additional activities and sectors.

The scope of accreditation of V/VB's depend of the GHG activity and shall be indicated in the accreditation certificate using for Commission Regulation (EU) 2018/2067 the groups of activities as laid down in Annex I of the Regulation and for Maritime sector the MRV Regulation 2015/757 and 2023/957 and related Implementing and Delegated Regulations.

The V/VB must demonstrate throughout the initial assessment process that it has performed a competence analysis for each technical area in which it operates. In addition, an applicant V/VB must demonstrate competence in each sector for which it seeks accreditation. As part of this demonstration, a V/VB must undergo an onsite (office) assessment and one or more witness assessments, according to clauses 7 and 8.

The main concept for selecting witnessing assessments is that all critical Verification Activities of applicant / accredited GHG Verifier are covered during initial assessment / accreditation cycle respectively.

In any case, including the extension of scope of accreditation, at least one (1) witnessing assessment of complete verification activity (=system relevant plus data verification) shall be carried out.

In addition to criticality criteria the number of clients per activity group (Annex I of the Reg EU 2018/2067) is taken into consideration.

Other documents are taken into account are the following:

- Assessment Program carried out by the File Manager of ESYD for each VVBody
- Risk Assessment carried out by the File Manager of ESYD for each VVBody
- Man-day Guidance for NABs and NCAs / The Accreditation and Verification Regulation - Time allocation guidance/tool for NABs and NCAs as referred in *(EUROPEAN COMMISSION DIRECTORATE-GENERAL CLIMATE ACTION Directorate A - International and Climate Strategy CLIMA.A.3 - Monitoring, Reporting, Verification)*
- Guidance Document The Accreditation and Verification Regulation - Time allocation in verification AVR Key guidance note No. II.12, Version of 10 January 2022
- EU ETS Accreditation and Verification – Quick guide for verifiers Version of 21 March 2022

The following rule especially for EU ETS (Reg 2018/2067) is applied:

Initial assessment

For the initial assessment, the ESYD should perform

1. **Office Assessment** at the VVB premises by a Lead Assessor (min 2 man-days) and an Assessor/s or Technical Expert (min 1,5 mandays) and at least
2. **One witness assessment** in each defined cluster and a file review in each Activity Group in the scope applied before granting accreditation.

If these conditions cannot be met for each Activity Group applied for, e.g.

because the Verification Body does not have any clients yet, ESYD may decide to grant accreditation after an office assessment, without the appropriate witness assessment and file review(s) but including competence assessment, under the following additional conditions:

- the Verification Body is required to notify the ESYD of all verification activities, with sufficient notice such that the NAB is in the position to witness the first (or one of the

first) verification activity of the Verification Body for each cluster and perform a file review for the other Activity group applied for,

- non-conformities identified during the first witness assessment may be a reason for the NAB to initiate suspension or a withdrawal of the accreditation.

Verification of baseline data reports, new entrants' data reports and annual activity data reports
require accreditation including witnessing in Activity Group 98.

Surveillance

For the Surveillance, the ESYD should perform

1. **Office Assessment** at the VVB premises by a Lead Assessor (min 1 man-day) and an Assessor/s or Technical Expert (min 1 manday) and at least
2. **One witness assessment** in each defined cluster and a file review in each Activity Group in the scope applied before granting accreditation.

The witness assessments during an accreditation cycle shall at least cover the clusters included in the scope of accreditation. The number and assignment of witness assessments should be based on the assessment program.

During the office assessment at the Verification Body's premises, the ESYD shall perform at least one file review for each Activity Group covered by the scope of accreditation throughout the accreditation cycle.

At least one file review shall be performed annually for Activity Group 1a or 1b when part of scope of accreditation.

When applicable, installations using CEMS shall be included in the witnessing program at least once per accreditation cycle.

Reassessment

For the reassessment, the ESYD should perform

1. **Office Assessment** at the VVB premises by a Lead Assessor (min 1,5 man-days) and an Assessor/s or Technical Expert (min 1 manday) and at least
2. **One witness assessment** in each defined cluster and a file review in each Activity Group in the scope applied before granting accreditation.

During the reassessment it shall be confirmed that all clusters within the accredited scope have been witnessed and all Activity Groups have been assessed by file review in the accreditation cycle.

At least one witness shall be performed in one of the technical Activity Groups 1-12. The determination of number and type of witness on-site for the reassessment shall be based on the results from witness activities in the accreditation cycle and the factors to consider when planning and selecting files for review and witness – see above.

The reassessment planning shall consider the requirements of AVR Art. 51 (2).

Extension of the scope of accreditation

Next to other regular assessment topics, for each extension of scope of accreditation into a

new Activity Group, the Verification Body's competence shall be documented and the ESYD shall perform at least one file review. If the extension of scope of accreditation is part of a new Cluster, a witness assessment shall be performed.

When a witness assessment or file review is not possible, the provisions under "Initial assessment" apply in a similar manner.

No more activity in the scope of accreditation

Verifiers shall be able to demonstrate competence for all Activity Groups included in their scope of accreditation. In case no verification has been performed in one Activity Group, the ESYD shall decide to suspend, withdraw or not to grant that Activity Group latest during the reassessment activities, unless the verifier is able to demonstrate continued applied competence in an equivalent way (e.g. through related accreditation with a similar scope).

For the case of **MRV Regulation 2015/757** the following rule is applied:

Initial assessment

1. **Office Assessment** at the VVB premises by a Lead Assessor (min 2 man-days) and an Assessor/s or Technical Expert (min 1,5 mandays) and at least
2. **Witness assessments**

Minimum 1 witness assessment to assess the Monitoring Plan -M.P.

Minimum 1 witness assessment to assess the Emissions Verification Report – E.V.R.

The above man-days could be added based on the initial Risk Assessment carried out by the File – Accreditation Manager of ESYD taking into account the client list of the Verifier as following

1-9 clients = min 1 witness audit

10-19 clients = min 2 witness audits

20 or more clients min = 3 witness audits

Surveillance

1. **Office Assessment** at the VVB premises by a Lead Assessor (min 1 man-day) and an Assessor/s or Technical Expert (min 1 manday) and at least
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Minimum 1 witness assessment to assess the Monitoring Plan -M.P.

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Reassessment

1. **Office Assessment** at the VVB premises by a Lead Assessor (min 1,5 man-days) and an Assessor/s or Technical Expert (min 1manday) and at least
2. **Witness assessments**

Minimum 1 witness assessment to assess the Monitoring Plan -M.P.

Minimum 1 witness assessment to assess the Emissions Verification Report – E.V.R.

The above man-days could be added based on the initial Risk Assessment carried out by the File – Accreditation Manager of ESYD taking into account the client list of the Verifier as following

1-9 clients = min 1 witness audit

10-19 clients = min 2 witness audits

20 or more clients min = 3 witness audits

The totally man-days normally is not less than the 2/3 of the initial assessment.

For the case of the voluntary sector standards ISO 14064-1 and ISO 14064-2 required at minimum one witness assessment for initial – surveillance – reassessment.

13. Information from verifiers to draft the accreditation work program

In order for ESYD to prepare the accreditation work programme according to the provisions laid down in article 70 of Reg 2018/2067 Commission Regulation, verifiers accredited by ESYD shall, **by 15 November of each year**, send the following information to ESYD:

- the planned time and place of the verifications that the verifier is scheduled to perform;
- the address and contact details of the operators or aircraft operators whose emissions or tonne-kilometre reports are subject to its verification.

Failure to provide the above information on time may lead to suspension of the accreditation. Where changes occur in the above information, the verifier shall notify those changes to ESYD by 15 December at latest.