ESG and sustainability reporting

Verification of a GHG Inventory: ISO 14064-3, ISO 14065 and ISO 14066

One day to understand and prepare the verification of a greenhouse gas statement: ISO 14064-3:2019 for the process, ISO 14065:2020 for verification bodies, ISO 14066:2023 for team competence. Level of assurance, materiality threshold, sampling, evidence: you examine your inventory and your file as the verifier will.

Duration : 1 day

Objectives

1. Explain the respective roles of ISO 14064-3:2019, ISO 14065:2020 and ISO 14066:2023
2. Distinguish verification from validation, and reasonable from limited assurance
3. Describe the steps of a verification: engagement agreement, strategic and risk analysis, verification and sampling plan, evidence gathering, opinion
4. Assess the readiness of your GHG statement: boundaries, methods, data, uncertainties, materiality threshold
5. Prepare the evidence file and the responses to the verifier's requests

Programme

Day 1 — morning

• Why have it verified: customers, CBAM, lenders, communication, climate targets

• ISO 14064-3:2019: verification and validation, levels of assurance, criteria, materiality threshold

• ISO 14065:2020 and ISO 14066:2023: requirements for bodies, team competence, accreditation

• Choosing a body and defining the scope of the engagement

Day 1 — afternoon (workshop)

• Process: strategic analysis, risk assessment, verification and sampling plan, site visit

• Findings, correction requests, verification opinion and final statement

• Workshop: review of your inventory as a verifier would, and list of evidence to complete

• Knowledge test and preparation plan before the verifier arrives

Teaching methods

• Commented reading of the three standards and their links

• Review of your GHG inventory, prepared under ISO 14064-1:2018 or the GHG Protocol

• Exercise in sampling and tracing a data point back to its source

• Simulated exchanges between verifier and verified team

• Final test on the steps and vocabulary of verification

Assessment and documents

Knowledge test at the end of the day, follow-up evaluation at D+1, numbered training certificate verifiable online for each participant. The company receives the training report and the list of evidence to complete drawn up in the workshop.

Bilingual materials for every participant; each classroom course comes with its digital twin on OmniLearn.

Good to know

The inventory to be verified is built with the course "GHG Inventory: ISO 14064-1:2018 and GHG Protocol". For the exporters concerned, verification of CBAM emissions is presented in "EU CBAM and UK CBAM: The Exporter's Emissions Data".

Practical information

Duration	1 day
Audience	Carbon and energy managers, CSR, internal auditors, teams preparing a verification
Prerequisites	Know the basics of a GHG inventory (scopes, emission factors)
Group size	Groups of 6 to 12 participants, in-company
Format	In-company, face to face on your site
Language	French, Darija or English; bilingual materials
Funding	OFPPT special training contracts (TFP), GIAC, Maroc PME: we prepare the applications with you, at no extra cost.
Programme customisation	Programme adapted to your procedures, your equipment and your audience

Frequently asked questions

Does the course allow you to become a verifier?

No. It explains the verification process so as to prepare for it better, and can serve as a basis for internal auditors. Verifiers work within bodies accredited under ISO 14065:2020 and must meet the competence requirements of ISO 14066:2023.

Can ACG verify our inventory?

Verification must be independent of the preparation of the inventory. ACG trains your teams and can help you prepare the file; the verification itself is entrusted to an accredited verification body.

Limited or reasonable assurance: which should we choose?

The choice depends on the use of the statement and on what the recipient asks for: customer, lender, programme or regulation. Reasonable assurance requires more evidence and testing than limited assurance; the course shows what each implies for your teams.

Does CBAM verification follow these standards?

CBAM has its own verification rules, set by European regulation and applied by accredited verifiers. The notions worked on here, assurance, materiality threshold, sampling and evidence, are found there too.