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Sustainability information —

Part 2: Principles and requirements for verification processes

Informations en matière de durabilité —

Partie 2: Principes et exigences pour les processus de vérification

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Foreword

ISO (the International Organization for Standardization) is a worldwide federation of national standards bodies (ISO member bodies). The work of preparing International Standards is normally carried out through ISO technical committees. Each member body interested in a subject for which a technical committee has been established has the right to be represented on that committee. International organizations, governmental and non-governmental, in liaison with ISO, also take part in the work. ISO collaborates closely with the International Electrotechnical Commission (IEC) on all matters of electrotechnical standardization.

The procedures used to develop this document and those intended for its further maintenance are described in the ISO/IEC Directives, Part 1. In particular, the different approval criteria needed for the different types of ISO document should be noted. This document was drafted in accordance with the editorial rules of the ISO/IEC Directives, Part 2 (see www.iso.org/directives).

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For an explanation of the voluntary nature of standards, the meaning of ISO specific terms and expressions related to conformity assessment, as well as information about ISO's adherence to the World Trade Organization (WTO) principles in the Technical Barriers to Trade (TBT), see www.iso.org/iso/foreword.html.

This document was prepared by Technical Committee ISO/TC 207, *Environmental management*, Subcommittee SC 2, *Environmental auditing and related practices*, in collaboration with the European Committee for Standardization (CEN) Technical Committee CEN/CLC/JTC 1, *Criteria for conformity assessment bodies*, in accordance with the Agreement on technical cooperation between ISO and CEN (Vienna Agreement), and in collaboration with ISO/CASCO, *Committee on conformity assessment*.

A list of all parts in the ISO 14019 series can be found on the ISO website.

Any feedback or questions on this document should be directed to the user's national standards body. A complete listing of these bodies can be found at www.iso.org/members.html.

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Introduction

With increasing public demand and advancing legal provisions (regulatory and contractual) for declarations, disclosures and reporting of sustainability information, there is a significant market need for the validation, verification and assurance of this information.

Standards are needed for both:

— identifying metrics and indicators, monitoring, compiling, reporting, declaring and disclosing information about sustainability matters (including environmental, social and governance (ESG) matters);

— harmonized approaches to validation/verification and assurance of that information.

Validated and verified sustainability information can be used for decision-making, including investment decisions, procurement decisions, or individual choices during consumer purchasing, the use of services and decisions on where to work.

In this document, the sustainability information that is declared by a responsible party is the object of validation/verification. Validation/verification bodies assess the declared sustainability information for its conformity with, and fulfilment of, specified requirements and criteria.

Specified requirements and criteria are set by a validation/verification programme, which can be a mandatory regulatory reporting programme, or a voluntary programme for a specific sector or sustainability matter. The result of a completed validation/verification can be the provision of an assurance opinion which attests that:

— specified requirements and criteria have been fulfilled;

— the reasonableness of the assumptions, limitations and methods that support declared sustainability information about a future outcome has been validated;

— the material correctness and fair representation of historical data and information has been verified.

NOTE The primary outcome of validation/verification activities in accordance with the ISO 14019 series is an assurance opinion. In addition, the ISO 14019 series allows for alternative non-assurance outcomes or deliverables. The deliverable chosen for each specific validation/verification activity (i.e. an assurance opinion or a non-assurance deliverable) is specified in the relevant validation/verification programme and confirmed between the validation/verification body and its client in a specific engagement agreement. Non-assurance deliverables include reports of factual findings based on agreed-upon procedures (AUP) reports, findings reports and evidence reports. These non-assurance deliverables can be appropriate for situations where an assurance opinion is not required (e.g. in voluntary or internal reporting, reporting from organizations upstream or downstream in the value chain, for small and medium-sized enterprises (SMEs), in situations where capacity building is being undertaken, when the expense of an assurance opinion is prohibitive (see ISO 14019-1:2026, Annex D, for more information).

The overall aim of validation/verification is to give confidence to intended users that the declared sustainability information is fairly stated, can be used for the defined purpose and fulfils specified requirements and criteria. This confidence is provided through an impartial validation/verification process undertaken by a competent validator/verifier.

Parties that have an interest in validation/verification include, but are not limited to:

— clients of validation/verification bodies;

— validation/verification programme owners and other developers of standards;

— regulatory authorities;

— intended users of validated/verified declared sustainability information (e.g. investors, supply chain partners, industry bodies, non-governmental organizations (NGOs), consumers) and other interested parties;

— accreditation bodies.

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Frameworks, principles and processes guiding validation/verification methodologies should be compatible with the globally accepted quality infrastructure (standardization, conformity assessment by validation/verification, peer assessment, accreditation). Furthermore, developing these methodologies as International Standards allows all interested parties, especially those with already implemented structures and existing instruments, to participate.

Standards for the declaration and reporting of sustainability information already existing or under development relate, for instance, to organizations (e.g. listed companies or suppliers) that are increasingly required to report specific ESG or sustainability matters under voluntary or mandatory arrangements (e.g. as a pre-requisite to supply chain or market access, precondition for tenders and government procurement, as part of securities exchange or regulatory annual reporting).

Within the existing legal framework of many countries and regions, the global system of conformity assessment and its recognition (e.g. through multilateral arrangements between accreditation bodies), tools for reliable assessment and confirmation of declared information (claims, reports, etc.) currently exist.

Parties interested in qualitatively trustworthy and quantitatively comparable information will benefit from standardized validation/verification processes performed by legal entities that fulfil the requirements of ISO/IEC 17029.

While both validation and verification result in a confirmation of declared information, they differ significantly in their execution. Assessing historic data with respect to truthful and correct statements in a verification requires different methodological approaches than determining whether declarations on an intended purpose or future effect are reasonable and plausible in a validation. Therefore, this series includes separate documents for the validation process (see ISO 14019-3[1)]) and the verification process (in this document).

As for the type of information to be validated or verified, a distinction can be made according to the sustainability matter (e.g. environmental, social, governance). However, taking the perspective of describing methodologies, the distinction according to the nature of the assessed information, being quantitative or qualitative, appears more rational. Hence, this latter approach has been taken in this document.

The ISO 14019 series provides a consistent overview of the entire validation/verification of sustainability information, and gives general and specific requirements for validation/verification processes.

In summary, the ISO 14019 series comprises the following parts:

— ISO 14019-1 contains terminology, principles and general requirements applicable to both validation and verification;

— ISO 14019-2 (this document) contains specific principles and requirements for verification processes;

— ISO 14019-3[1)] contains specific principles and requirements for validation processes;

— ISO 14019-4 contains specific principles and requirements for validation/verification bodies and their personnel, the validators and verifiers, in addition to the generic requirements of ISO/IEC 17029.

Verification processes are generally planned and performed to reach a decision on providing assurance on whether or not the declared sustainability information fulfils the specified requirements and criteria. This conclusion is issued as an assurance opinion. When the process is organized to only gather evidence regarding the fulfilment of specified requirements and criteria, the report on these evidence-gathering results can be issued as a non-assurance deliverable. Resulting from a review of the evidence, a non-assurance deliverable can include findings on the suitability, adequacy and effectiveness of the evidence gathering considered with regard to the fulfilment of specified requirements and criteria. Different terms can be used to make reference to such non-assurance deliverables (e.g. “findings report” for reviewed evidence or “evidence report” for results of evidence-gathering without being reviewed).

For the verification of quantitative information, this document details an approach for continuous and discrete forms of data and the types of evidence-gathering activities that can be applicable to each. Continuous data can be further categorized into ratio and interval data. Verification approaches include

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an assessment of data collection, data editing, data transformation and data control processes, as well as numerical techniques that aid in the verification of analytical testing.

For verification of qualitative information, which can be based on numerical and non-numerical information, this document details an approach to both types, including a review of language, terms and adjectives used in the declared sustainability information to ensure it is appropriate, consistent with the available information and truthful. Verification approaches include an assessment of the selection, determination, collection, editing and control processes associated with the qualitative information. It can also include the use of professional judgement to review the overall qualitative information to ensure it is fair and truthful and can be relied on by interested parties.

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Sustainability information —

Part 2:
Principles and requirements for verification processes

1 Scope

This document specifies requirements and gives guidance on the verification of declared sustainability information, including information presented in quantitative and qualitative formats.

NOTE 1 Declared sustainability information can include reporting on environmental, social, governance and other sustainability matters.

NOTE 2 A verification programme can include a combination of validation and verification activities, and result in mixed engagements.

2 Normative references

The following documents are referred to in the text in such a way that some or all of their content constitutes requirements of this document. For dated references, only the edition cited applies. For undated references, the latest edition of the referenced document (including any amendments) applies.

ISO 14019-1, *Sustainability information — Part 1: General principles and requirements for validation and verification*

ISO/IEC 17029:2019, *Conformity assessment — General principles and requirements for validation and verification bodies*

3 Terms and definitions

For the purposes of this document, the terms and definitions given in ISO 14019-1 apply.

ISO and IEC maintain terminology databases for use in standardization at the following addresses:

— ISO Online browsing platform: available at https://www.iso.org/obp

— IEC Electropedia: available at https://www.electropedia.org/

4 Pre-engagement

4.1 General

In pre-engagement, the verification body shall confirm the following:

a) fulfilment of preconditions, including:

   1) specified requirements and criteria for declared sustainability information (see 4.2);

   2) suitability of specified requirements and criteria (see 4.3);

   3) a relevance determination process and rational purpose (see 4.4);

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