

METHODICAL GUIDELINE FOR ACCREDITATION

MSA – V/ 03

WITNESS ASSESSMENT OF VALIDATION AND VERIFICATION BODIES

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1 INTRODUCTION

This methodical guideline defines the procedure for witness assessment of validation and verification bodies according to EN ISO/IEC 17029: 2019, EN ISO 14065: 2021, obligatory for employees of an accreditation body and applicants for accreditation.

2 ABBREVIATION USED

Coll.	Collection of laws
EA	European Accreditation
EC	European Communities
EN	European Standard
ETS	Emissions Trading System
EU	European Union
IAF	International Accreditation Forum
IEC	International Organisation for Standardization
ISO	International Organization for Standardization
M	Mandatory
MD	Mandatory Document
MSA	Methodical Guideline for Accreditation
SNAS	Slovak National Accreditation Service
PS	Assessment Group
VVB, V	Validation and Verification Body

3 RELATED DOCUMENTS

EN ISO/IEC 17029: 2019	Conformity assessment – General principles and requirements for validation and verification bodies
EN ISO 14065: 2021	General principles and requirements for bodies validating and verifying environmental information
EN ISO 14064-3: 2019	Greenhouse gases. Part 3: Specification with guidance for the validation and verification of greenhouse gas statements
ISO 14066: 2023	Environmental information – Competence requirements for teams validating and verifying environmental information.
EN ISO 14064-1: 2019	Greenhouse gases. Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals

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EN ISO 14064-2: 2019	Greenhouse gases. Part 2: Specification with guidance at the project level for quantification, monitoring and reporting of greenhouse gas emission reductions or removal enhancements
EN ISO 14067: 2018	Greenhouse gases. Carbon footprint of products. Requirements and guidelines for quantification
Commission Implementing Regulation (EU) 2018/2067	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
Commission Implementing Regulation (EU) 2020/2084	amending and correcting Implementing Regulation (EU) 2018/2067 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
Commission Implementing Regulation (EU) 2024/1321	amending Implementing Regulation (EU) 2018/2067 as regards the verification of data and the accreditation of verifiers
Commission Implementing Regulation (EU) 2018/2066	on the monitoring and reporting of greenhouse gas emissions pursuant to Directive 2003/87/EC of the European Parliament and of the Council and amending Commission Regulation (EU) No 601/2012
Commission Implementing Regulation (EU) 2020/2085	amending and correcting Implementing Regulation (EU) 2018/2066 on the monitoring and reporting of greenhouse gas emissions pursuant to Directive 2003/87/EC of the European Parliament and of the Council
Commission Implementing Regulation (EU) 2023/2122	amending Implementing Regulation (EU) 2018/2066 as regards updating the monitoring and reporting of greenhouse gas emissions pursuant to Directive 2003/87/EC of the European Parliament and of the Council
Directive 2003/87/EC of the European Parliament and of the Council	establishing a system for greenhouse gas emission allowance trading within the Union and amending Council Directive 96/61/EC
Act No. 414/2012 Coll.	on trading with emission quotas and on amendments to certain Acts, as amended
MSA-02	SNAS logo and marks, reference to accreditation
MSA-04	Procedure for accreditation
MSA-V/01	Scope and scope specification of accreditation of validation and verification bodies
MSA-V/02	IAF Mandatory Document for the Application of ISO 14065: 2020 (IAF MD 6:2023)
MSA-V/04	EA document for accreditation of Verification Bodies for the purpose of EU ETS Directive (EA-6/03 M: 2022)

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4 WITNESS ASSESSMENT PROCEDURE

Witness assessment is an integral part of the assessment process, which monitors and evaluates the procedure of the members of the VVB team during the verification.

PS evaluates the preparation for performance of verification, performance of verification and assesses overall course of performance of verification, including efficiency and the way of its performance, as well as compliance with the documented procedures, regulations and standards during the verification.

5 WITNESS ASSESSMENT REPORT

From the witness assessment a Report is elaborated, in which the course of the verification is assessed and its compliance with valid regulations of the VVB, documented in its documentation.

Witness assessment report contains:

- the number of accreditation service, number of the registered member of the VVB, number of the accreditation certificate of the VVB,
- standard and regulation, according to which the assessment is carried out,
- the names and surnames of the members of the PS and their functions,
- the name and address of the applicant of the VVB, the name and address of the workplace of the VVB,
- the date of execution of witness assessment,
- type of accreditation service, which is the witness assessment part,
- item of the scope of accreditation, witness assessed VVB team, the name and address of the operator/organization/client,
- evaluation: preparatory phase – preparation for performance of verification; performance of verification – opening of verification, allocation of tasks, verification, termination of verification; evaluation of performance of verification – efficiency and way of performance of verification, compliance with documented procedures/regulations/standards during the verification; overall evaluation of verification – risks, nonconformities, conclusion.

6 CRITERIA FOR SELECTING AND CONDUCTING WITNESS ASSESSMENTS

A/ Witness assessments for verification according to Annex I of Commission Implementing Regulation (EU) 2018/2067, as amended by Commission Implementing Regulation (EU) 2020/2084, Commission Implementing Regulation (EU) 2024/1321

Individual groups of activities that are subject to verification are defined according to Annex I of Commission Implementing Regulation (EU) 2018/2067, as amended by

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Commission Implementing Regulation (EU) 2020/2084, Implementing Regulation (EU) 2024/1321.

Groupings of groups of activities – clusters, are defined in terms of document EA-6/03 M: 2022, Annex F (MSA-V/04), and are used for the selection of witness assessments.

The criteria for the selection and performance of witness assessments are described in detail in MSA-V/04, while the following principles generally apply:

- during accreditation, at least one witness assessment is carried out in each cluster and in the range of activities that are the subject of accreditation.
- during surveillance, at least one witness assessment is carried out in each cluster and in the range of activities that are the subject of surveillance. If applicable, installations using CEMS must be witness assessed at least once per accreditation cycle.
- during reaccreditation, at least one witness assessment is carried out in each cluster and in the range of activities that are the subject of reaccreditation. During reaccreditation, it must be confirmed that all clusters within the accredited scope have been witness assessed in the accreditation cycle.
- when the accreditation is extended, a witness assessment is carried out as in the case of accreditation and in the scope of the activities that are the subject of the extension.

Groupings of groups of activities into clusters are shown in the following table.

Table 1 Witness assessments for verification according to Annex I of Commission Implementing Regulation (EU) 2018/2067, as amended by Commission Implementing Regulation (EU) 2020/2084, Commission Implementing Regulation (EU) 2024/1321

Cluster	Activity Group No.	Subgroup of activities
A	1a, 1b 7	<ul style="list-style-type: none"> - Combustion of fuels in installations, where only commercial standard fuels as defined in Commission Implementing Regulation (EU) 2018/2066 are used, or where natural gas is used in category A or B installations. - Combustion of fuels in installations, without restrictions - Production of pulp from timber or other fibrous materials - Production of paper or cardboard
B	6	<ul style="list-style-type: none"> - Production of cement clinker - Production of lime or calcination of dolomite or magnesite - Manufacture of glass including glass fibre - Manufacture of ceramic products by firing - Manufacture of mineral wool insulation material - Drying or calcination of gypsum or production of plaster boards and other gypsum products

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Cluster	Activity Group No.	Subgroup of activities
C	2, 8	<ul style="list-style-type: none"> - Refining of mineral oil - Production of carbon black - Production of ammonia - Production of bulk organic chemicals by cracking, reforming, partial or full oxidation or by similar processes - Production of hydrogen (H₂) and synthesis gas by reforming or partial oxidation - Production of soda ash (Na₂CO₃) and sodium bicarbonate (NaHCO₃)
D	3, 4, 5	<ul style="list-style-type: none"> - Production of coke - Metal ore (including sulphide ore) roasting or sintering, including pelletisation - Production of pig iron or steel (primary or secondary fusion) including continuous casting - Production or processing of ferrous metals (including ferro-alloys) - Production of secondary aluminium - Production or processing of non-ferrous metals, including production of alloys - Production of primary aluminium (CO₂ and PFC emissions)
E	9	<ul style="list-style-type: none"> - Production of nitric acid (CO₂ and N₂O emissions) - Production of adipic acid (CO₂ and N₂O emissions) - Production of glyoxal and glyoxylic acid (CO₂ and N₂O emissions)
F	10, 11	<ul style="list-style-type: none"> - Capture of greenhouse gases from installations covered by Directive 2003/87/EC for the purpose of transport and geological storage in a storage site permitted under Directive 2009/31/EC - Transport of greenhouse gases by pipelines for geological storage in a storage site permitted under Directive 2009/31/ EC - Geological storage of greenhouse gases in a storage site permitted under Directive 2009/31/EC
G	12	Aviation activities (emissions and tonne-kilometre data)
H	98	Other activities pursuant to Article 10a of Directive 2003/87/EC

B/ Witness assessments for verification according to EN ISO 14064-1:2019, and for verification and/or validation according to EN ISO 14064-2:2019

The individual activities that are subject to verification at the organizational level and verification and/or validation at the project level are grouped into six sectors.

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The requirements for performing witness assessments are listed in the table below for each sector. These requirements apply to each type of verification – at the organizational level as well as at the project level. When accrediting the entire range of sectors, it is therefore necessary to perform 4 witness assessments for verification at the organizational level and 4 witness assessments for verification at the project level. If accreditation is also required for validation at the project level, it is necessary to perform 4 witness assessments for verification and 1 witness assessment for validation.

For subsequent assessments such as surveillance and re-accreditation, or extension of accreditation, at least one witness assessment is performed and within the scope of the activities that are the subject of the given assessment.

Table 2 Witness assessments for verification according to EN ISO 14064-1:2019, and for verification and/or validation according to EN ISO 14064-2:2019

No	Sector	Witness assessment
1	Direct GHG emissions (excluding process emissions) and indirect GHG emissions from imported energy	Sector 1 or Sector 2
2	Process GHG emissions (non-combustion, chemical reaction and other))	Sector 2
3	GHG emissions and removals from agriculture, forestry and other land use (AFOLU)	Sector 3
4	GHG emissions from livestock	Sector 4
5	Carbon storage in geological reservoirs	Sector 5 or Sector 6
6	GHG emissions from decomposition of waste material	Sector 5 or Sector 6

C/ Witness assessments for verification according to EN ISO 14067:2018

For accreditation for verification according to EN ISO 14067:2018, one witness assessment is performed, as well as for subsequent assessments such as surveillance and re-accreditation.

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