

LATAK - D.14065-GHG/02/11.2021

Accreditation Scheme for the Conformity Assessment of GHG Verification Bodies

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Copyright and basic principles:

The updated version of LATAK document is available on the official website www.latak.gov.lv. The application of the documents published by LATAK is mandatory for the LATAK staff, involved assessors and experts, as well as those conformity assessment bodies accredited by LATAK.

This document may be translated into other languages. The text in Latvian shall be considered the base text.

Further information:

For further information on LATAK documents, please contact the LATAK office. Reproduction of this document for resale is prohibited.

I Criteria for Accreditation

- Regulation (EC) No 765/2008 of the European Parliament and of the Council of 9 July 2008 setting out the requirements for accreditation and market surveillance relating to the marketing of products and repealing Regulation (EEC) No 339/93.
- Law on Conformity Assessment.
- Cabinet Regulation No. 673 “Regulations on the Assessment, Accreditation and Monitoring of Conformity Assessment Bodies” of 17 December 2019.
- Cabinet Regulation No. 114 “Pricelist of the Fee-Based Services Provided by the State Agency “Latvian National Accreditation Bureau”” of 27 February 2018.
- Directive 2003/87/EC of the European Parliament and of the council of 13 October 2003 establishing a scheme for greenhouse gas emission allowance trading within the Community and amending Council Directive 96/61/EC.
- Directive 2008/101/EC of the European Parliament and of the council of 19 November 2008 amending Directive 2003/87/EC so as to include aviation activities in the scheme for greenhouse gas emission allowance trading within the Community.
- 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.
- Commission Implementing Regulation (EU) 2019/1842 of 31 October 2019 laying down rules for the application of Directive 2003/87/EC of the European Parliament and of the Council as regards further arrangements for the adjustments to free allocation of emission allowances due to activity level changes.
- Commission Implementing Regulation (EU) 2018/2066 of 19 December 2018 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.
- Cabinet Regulations No. 597 “Procedures for Calculation and Reporting of Greenhouse Gas Emissions and Reductions in the Life Cycle of Transport Energy” of September 25, 2018
- Commission Delegated Regulation (EU) 2019/331 of 19 December 2018 determining transitional Union-wide rules for harmonised free allocation of emission allowances pursuant to Article 10a of Directive 2003/87/EC of the European Parliament and of the Council.
- Cabinet Regulation No. 769 “Regulations on the Participation of Fixed Technological Equipment in the European Union Emissions Trading System” of 13 November 2012.
- Cabinet Regulation No. 366 “Regulations on the Participation of Aviation Activities in the European Union Emissions Trading System” of 9 July 2013.
- LVS EN ISO 14065:2013 – Greenhouse gases — Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition (ISO 14065:2013) (hereinafter – Standard).
- LVS EN ISO 14064-3:2013 – Greenhouse gases – Part 3: Specification with guidance for the verification and validation of greenhouse gas statements.
- ISO 14066:2011 Greenhouse gases – Competence requirements for greenhouse gas validation teams and verification teams.
- IAF MD 6:2014 Application of ISO 14065:2013.
- IAF MD 14:2014 Application of ISO/IEC 17011 in Greenhouse Gas Validation and Verification (ISO 14065:2013).
- EA-6/03 M:2013 - EA Document for Recognition of Verifiers under the EU ETS Directive.

- LATAK-D.008 – Accreditation Procedures.
- LATAK-D.011 – Regulations on the Use of the National Accreditation Mark, References to the Accreditation and the Use of the EA MLA.

In the voluntary areas of validation and verification, in addition to the requirements of the above standards and IAF documents, the requirements and standards set by the various voluntary GHG programs may be applied.

- LVS EN ISO/IEC 17029:2020 Conformity assessment — General principles and requirements for validation and verification bodies (transition period until June 30, 2024)
- LVS EN ISO 14064-1:2019 Greenhouse gases Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals
- LVS 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
- LVS EN ISO 14067:2019 Greenhouse gases. Carbon footprint of products. Requirements and guidelines for quantification

In all cases, to get full description of the accreditation process and requirements, this accreditation scheme document shall be used together with LATAK-D.008 document.

II Structure of the Scope of Accreditation

Application Form available on the website of the State Agency “Latvian National Accreditation Bureau” (hereinafter – LATAK) www.latak.gov.lv, which includes information on the scope of accreditation applied for (Annex 8 to the Form). The structure of the scope of accreditation is as follows:

- Column 1: Activity group.
- Column 2: Name of the activity group.
- Column 3: Operating region.
- Column 4: Regulatory document.

The scopes of accreditation of the GHG verification bodies shall be published on the website of LATAK: www.latak.gov.lv.

The scope can be formulated differently in the voluntary sector considering also the validation and verification program requirements.

III Documents to be Submitted

The GHG verification body shall submit to LATAK the necessary documents to **commence the accreditation process** (Form F.002.GHG), as indicated on the website of LATAK: www.latak.gov.lv for GHG verification bodies, as well as a duly completed Application (including Annex 8).

In cases where the GHG verification and validation body is accredited in accordance with the requirements of voluntary GHG programs, the body shall submit the relevant GHG program documents.

For the purposes of surveillance, after obtaining the accreditation, the GHG verification body shall submit the following duly completed forms and the necessary documents prior to the surveillance:

- Application, including Annex 8 thereto (Scope of Accreditation), if the scope of accreditation has been amended, together with the application for reducing or extending the scope.

- summary of the internal audits conducted;
- documented management report for the previous period;
- descriptions of the relevant validation/ verification processes and the management system manual (if any amendments have been made);
- list of management system documents of the GHG validation/ verification body.

Upon concluding the accreditation cycle (five years), the GHG verification body shall, 4 (four) months prior to the end of the accreditation cycle, submit to LATAK a duly completed Application Form, including Annex 8 thereto (Scope of Accreditation), and updated documentation in accordance with the Form F.002.GHG, in order to carry out the reassessment process.

For more information on the procedure of submitting and examining the documentation, see the document LATAK-D.008 – Accreditation Procedures, available on the LATAK website: www.latak.gov.lv

IV LATAK Assessment Procedure

Pursuant to Paragraphs 9 and 12 of Cabinet Regulation No. 673 “Regulations on the Assessment, Accreditation and Monitoring of Conformity Assessment Bodies” of 17 December 2019 (hereinafter – Regulation No. 673), LATAK shall sign an agreement and commence the process for the assessment of the GHG verification body after receiving all necessary documents.

During the initial assessment, the compliance of the GHG verification body with the requirements laid down in the Standard, GHG program and the field-specific regulatory framework shall be evaluated.

Within the accreditation cycle, the compliance of the management system and performance of the GHG verification body with the Standard and the field-specific regulatory framework shall be evaluated. The surveillance assessments shall be carried out once every 12 (twelve) months. As part of the surveillance, the assessment at the office of the GHG verification body shall be carried out and its performance shall be witnessed, if necessary.

V Witnessing Policy

During the initial assessment, the GHG verification body shall be able to demonstrate to the LATAK assessment team the performed verification activities applied for accreditation. For EU ETS verifications the performance demonstrations shall be selected pursuant to the activity groups referred to in Annex I to the Regulation No 2018/2067. During the initial accreditation or in case of the extension of the scope, the performance demonstration shall be ensured in each activity group. If the verification preparatory phase includes also the on-site visit of the operator, LATAK has to witness representative activities. LATAK shall set up a witnessing program (Form F.057) for each GHG verification and validation body, provided that all scopes of accreditation are assessed during the accreditation cycle (Paragraph 18 of Cabinet Regulation No. 673) and then according to a risk assessment in combination with other assessment techniques (assessment of verification / validation cases, interviews). When during the accreditation cycle GHG verifier has no client in particular activity group and it is not possible to perform the witnessing or file review, the activity group is excluded from the accreditation scope.

LATAK has rights to select the verifier and/or organisation to be witnessed.

Prior to each witness, the GHG verification body shall provide LATAK with the following:

- GHG assertions for an installation, GHG report (for a specific installation to be verified);

- Agreement with client (including the validation/ verification objectives, scope, criteria and level of assurance, if applicable);
- installation monitoring plan;
- outcome of the pre-contractual process for a specific installation, the calculation of the required time for verification (including plan for sampling and testing, if applicable);
- outcomes of the strategic and risk assessment;
- verification programme and verification plan;
- GHG emissions permit;
- competence evaluation results for verification team members.

For voluntary GHG programs, validation and verification activities may be subdivided into sectors in accordance with IAF MD14: 2014, as appropriate. As part of the initial accreditation or in the case of an extension of the scope, a practical performance assessment (witness) must be provided in each area or in accordance with the risk assessment carried out.

VI Exchange of Information

The accredited GHG verification bodies shall, by 15 November each year, submit to LATAK the information on the agreements entered into with the operators. This information shall be used to plan the activities for the monitoring of the GHG verification body.

In regulated sectors LATAK has to inform competent authorities regarding the planned accreditation activities, activities performed, sanctions and accreditation status.

Register of changes

Version	Scope of changes	Date
01	New document replacing the document LATAK-D.046-02/03.2018 – Accreditation of GHG Verifiers.	26 July 2021
02	The list of documents has been deleted, all regulatory enactments are listed in Chapter I. Accreditation Criteria. Added conditions for accreditation under voluntary GHG programs. The list of accreditation criteria has been updated and supplemented.	24 November 2021