

One tonne of CO₂ in Tokyo shall be one tonne of CO₂ anywhere in the world

Assurance of the Verified CORSIA CO₂ Emissions Reports Through Accreditation

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SUMMARY

The International Accreditation Forum (IAF) is supporting developing economies to establish accreditation infrastructures for ISO 14065 *Greenhouse gases -- Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition* working together with local accreditation and verification bodies. For the purposes of the International Civil Aviation Organization (ICAO) Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA), IAF has established a structured Multilateral Recognition Arrangement (IAF MLA) based on ISO 14065. This MLA provides a harmonized global approach for verification bodies to achieve and maintain accreditation. It also promotes trust and builds confidence among accreditation bodies by ensuring that reports under CORSIA are treated the same way by all verification bodies using the same procedures to both verify them and produce trusted accredited verification statements for the purposes of the global ICAO Scheme.

INTRODUCTION

The International Accreditation Forum (IAF) is a global organization of accreditation bodies, and stakeholders involved in conformity assessment activities which support among others, the following goals:

- the recognition of competent and equally reliable accredited conformity assessment activities through global arrangements;
- the development and harmonization of accreditation practices; and
- the promotion of accreditation as an effective mechanism that provides confidence in goods and services.

The aim of IAF is to develop a worldwide accreditation program that ensures the equivalency of accreditation schemes offered by the IAF members. IAF defines and promotes application documents and provisions for national accreditation bodies while providing oversight of IAF members' accreditation schemes.

As of 30 June 2019, IAF membership totals 112, out of which 84 are Accreditation Body (AB) Members, 22 are Association Members, and six are Regional Accreditation Group Members: AFRAC (African Accreditation Cooperation), ARAC (Arab Accreditation Cooperation), EA (European Cooperation for Accreditation), IAAC (Inter American Accreditation Cooperation), APAC (Asia Pacific Accreditation Cooperation Incorporated), and SADCA (Southern African Development Community in Accreditation). Several other membership applications are in progress.

ACCREDITATION UNDER CORSIA

The international nature of aviation and the overall objective of CORSIA not to introduce market distortions while offsetting and reducing CO₂ emissions has led ICAO to develop an accredited verification scheme that reduces the risk of diverging accreditation and verification standards for the purposes of CORSIA.

IAF has participated in ICAO discussions on the development of Annex 16, Volume IV, specifically on the accreditation scheme for the verification of emissions reports under CORSIA. The accreditation scheme that is included in Annex 16, Volume IV is founded on proposals made by various ICAO States based on ISO 14065 *Greenhouse gases -- Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition* working.

The provisions of Annex 16, Volume IV are consistent with the World Trade Organization (WTO) Technical Barriers to Trade (TBT) Agreement¹, which encourages its members to “base their measures on international standards as a means to facilitate trade”. Accordingly, for the purposes of CORSIA, the international standards ISO 14065:2013 and ISO 14064-3:2003 *Greenhouse gases -- Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions* apply. ISO 14065 ensures that aeroplane operators receive a technically competent and fair verification with safeguards and respect to confidentiality concerns. In particular, verification bodies should ensure:

- Appropriate competencies with technical knowledge and skills for the international aviation sector.
- Fair verification processes, of a reasonable duration and cost, implemented as planned with sufficient data sampling.
- Communication of responsibilities to a client, appropriate records management and safeguards to address confidentiality of information.

- Insurance arrangements and availability of sufficient reserves to cover liabilities arising from the verification activities.
- Processes to manage, evaluate, take necessary corrective action(s), and make decisions on appeals and complaint are in place along with continuous improvement of service(s) by internal audit and management review processes.

In general, the accreditation process under ISO 14065 involves the assessment of an application by a verification body, a review of the provided documentation to determine whether it is appropriate, an office visit to the verification body premises to evaluate the verification process and determine the competencies of the personnel, and an on-site witness to evaluate the ability to perform the verification. The process is completed with granting accreditation credentials. Initial accreditation, regular surveillance and reaccreditation is based on ISO/IEC 17011 *Conformity assessment -- Requirements for accreditation bodies accrediting conformity assessment bodies*.

IAF member accreditation bodies monitor the performance of accredited verification bodies continuously, and if they identify any fraudulent behavior could decide to perform spot checks, or impose sanctions, or suspension if requirements are not met (for example, this could be the case where a verification body has been found to be manipulating data for the benefit of its clients).

IAF member accreditation bodies that accredit to ISO 14065², and grant accreditation for 247 validation and verification bodies globally may be able to demonstrate competence of verification bodies for the purposes of CORSIA. This requires that the IAF members have access to the competent technical assessors and experts, as appropriate, as soon as the CORSIA accreditation assessments start. Accordingly internal accreditation processes need to be analyzed to ensure that the additional CORSIA requirements can be implemented, before endorsement of the new scheme.

1 https://www.wto.org/english/docs_e/legal_e/17-tbt_e.htm#articleVI

2 For example, Austria, Belgium, Bulgaria, Croatia, Czech, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Italy, Latvia, Norway, Poland, Portugal, Rumania, Slovakia, Slovenia, Spain, Sweden, the Netherland, United Kingdom, Canada, Indonesia, Japan, Mexico, Mongolia, Singapore, Sri Lanka and the United States

In addition to this, for those national accreditation bodies starting ISO 14065 accreditation for ICAO CORSIA, e.g., China and India, we expect their ISO 14065 accreditations for CORSIA will be granted in 2019-2020.

THE IAF MULTILATERAL RECOGNITION ARRANGEMENT

IAF member accreditation bodies around the world, the competence of whom has been evaluated by peers, have signed an arrangement, the IAF Multilateral Recognition Arrangement (MLA), that enhances the acceptance of goods and services across national borders.

The purpose of the IAF MLA is to ensure mutual recognition of accredited verification amongst signatories to the IAF MLA, and subsequently the acceptance of accredited verification in many markets based on one accreditation. Accreditations granted by IAF MLA signatories are recognized worldwide based on their equivalent accreditation schemes, therefore reducing costs and adding value to business and consumers.

The IAF MLA now has 73 AB Signatories from 66 economies and 5 Recognized Regional Accreditation Group MLAs. The IAF MLA has four Main Scopes with 10 Sub-Scopes. The Main Scope of the IAF MLA, which demonstrates that accredited conformity assessment results are equally reliable, now covers Management System Certification ISO/IEC 17021-1, Product Certification ISO/IEC 17065, Certification of Persons ISO/IEC 17024 and Greenhouse Gas Validation and Verification ISO 14065.

The endorsed IAF MLA Main Scope 'Validation and Verification ISO 14065' allows regional accreditation groups and single national ABs to demonstrate the ability of ISO 14065 accreditation.

There is a process to evaluate IAF member applicants to become IAF MLA signatories. The national accreditation bodies' applicants cannot become signatories until they have met the relevant requirements, and there is an on-going assessment process to confirm the fulfillment of these requirements. AB members of IAF are admitted to the MLA only after a stringent evaluation

of their operations by a peer evaluation team. It is the responsibility of this peer evaluation team to assess that the applicant members comply with both the international standards and the associated IAF documents.

At present three regional MLAs (the EA MLA, APAC MLA, and IAAC MLA) with 32 signatory members have been peer evaluated under the oversight provided by the IAF MLA for ISO 14065 for these regional MLAs and their signatories for ISO 14065 as appropriate. It is critical to this arrangement that a comprehensive peer evaluation process is established, under which IAF MLA national accreditation bodies undergo regular evaluations to ensure consistent application of the international standards. The MLA will be an effective tool for ensuring the consistent application of the CORSIA verification provisions worldwide as it will ensure that the accreditation scopes of IAF MLA national accreditation bodies for CORSIA is identical.

In October 2018, the IAF General Assembly endorsed the extension of the IAF MLA under the Main Scope of Validation and Verification for CORSIA for Level 4 and Level 5 Sub-Scopes.

The IAF MLA for CORSIA provides confidence that verification bodies accredited by IAF MLA's national accreditation bodies and their verification activities are assessed equally and consistently by all IAF MLA national accreditation bodies against ISO standard and ICAO standards e.g., CORSIA SARPs.

In practical terms, accreditation under CORSIA through the provisions of the MLA will ensure that an aeroplane operator receives the same verification services whether it uses a verification body accredited in its own or in a different state. The MLA therefore increases the availability of the verification bodies resulting in improved services and lower costs while maintaining the verification provisions contained in the CORSIA Standards and Recommended Practices (SARPs) related guidance included in the Environmental Technical Manual.

In 2018, 32 IAF AB members and 5 IAF Regional Accreditation Group members offered ISO 14065 accreditation; this means that 37 ICAO States may be able to receive the local accredited verification by IAF AB



members and the related Regional Accreditation Group members. In addition, nine more IAF AB members are ready to start ISO 14065 accreditation. The prerequisite for these 46 IAF AB members and related Regional Accreditation Group members to start the accreditation for CORSIA is to receive the appropriate training for the CORSIA requirements. It is expected that the regional MLAs will start to extend the scope to sub-scope for CORSIA in 2019, and the first signatories of the IAF MLA for CORSIA are expected for 2020. Usually, the transition of an IAF MLA Main Scope to a Sub-Scope (such as for CORSIA) takes two to three years.

Signature of a Memorandum of Understanding (MoU) between IAF and ICAO, expected in the near future, will enhance the capacity of accreditation bodies and verification bodies by providing training for the CORSIA-specific verification requirements. In addition, through this MoU, IAF and ICAO will share information on CORSIA requirements and future updates of the Annex 16, Volume IV, IAF requirements and accreditations of IAF AB members in relation to CORSIA, including the above IAF MLA scopes and related CORSIA monitoring, reporting and verification requirements adopted by the ICAO Council and endorsed by IAF.