

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

CBAM	Carbon border adjustment mechanism
Coll.	Collection of laws
EA	European Accreditation
EC	European Communities
EN	European Standard
ETS	Emissions Trading System
ETS2	Emissions Trading System II
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
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, as amended
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 , as amended
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
Regulation (EC) No 765/2008 of the European Parliament and of the Council	setting out the requirements for accreditation and market surveillance relating to the marketing of products
Regulation (EU) 2023/956 of the European Parliament and of the Council	establishing a carbon border adjustment mechanism, as amended
Commission Delegated Regulation (EU) 2025/2551	supplementing Regulation (EU) 2023/956 of the European Parliament and of the Council by specifying the conditions for granting accreditation to verifiers, for the control and oversight of accredited verifiers, for the withdrawal of accreditation and for mutual recognition and peer evaluation of accreditation bodies
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)
MSA-V/05	Accreditation of verification bodies for the purposes of the EU CBAM Regulation

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

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 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

Cluster	Activity Group No.	Subgroup of activities
A	1a, 1b 7	- 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
A(ETS2)	1c	Verification of emissions covered by Chapter IVa of Directive 2003/87/EC
B	6	- 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
C	2, 8	- Refining of 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)

Cluster	Activity Group No.	Subgroup of activities
D	3, 4, 5	- 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	- 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	- 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	12a, b	Aviation activities (emissions and tonne-kilometre data) Aviation activities (non-CO ₂ impacts of aviation)
H	98	Other activities pursuant to Article 10a of Directive 2003/87/EC

B/ Witness assessments for the granting, control and surveillance of CBAM verifiers pursuant to Annex I to Commission Delegated Regulation (EU) 2025/2551

B.1. Witness assessments for verifiers who are already accredited for the EU ETS scheme at least one witness assessment shall be carried out for verifiers who are already accredited for the EU ETS scheme.

- When determining which CBAM activity group, SNAS shall consider focusing on Groups I, II, III, IV and V together with the relevant Group LII (indirect emissions), rather than on other activity groups that do not include indirect emissions.
- When deciding whether to conduct an on-site, remote or hybrid witness assessment, SNAS shall take into account the risk associated with the factors included in the assessment programme.
- For accreditation for the other CBAM activity groups requested in the application, the equivalence of the EU ETS activity groups set out in Table 2 shall be applied.

Therefore, in order for the applicant to obtain accreditation for other CBAM activity groups (other than the witnessed group), it is necessary that the applicant is already accredited for all corresponding EU ETS activity groups listed in the right-hand column of Table 2.

- If the verification body is not accredited for all these EU ETS activity groups, an assessment activity shall be carried out in each CBAM activity group in accordance with Table 3.

Table 2 Scope of accreditation of verifiers for the verification of declared embedded emissions of goods under the Carbon Border Adjustment Mechanism (CBAM) pursuant to Annex I to Commission Delegated Regulation (EU) 2025/2551.

Activity groups CBAM	Scope of accreditation	Activity groups EU ETS
	Aggregated goods category	
I.	Calcined clay Cement clinker Cement Aluminous cement	1a, 1b, 6, 98
II.	Hydrogen Ammonia	1a, 1b, 8, 98
III.	Nitric acid	1a, 1b, 9, 98
IV.	Urea Mixed fertilisers	1a, 1b, 98
V.	Sintered ore Pig iron DRI (direct reduced iron) Crude steel	1a, 1b, 3, 98
VI.	Ferro alloys (FeMn, FeCr, FeNi)	1a, 1b, 4, 98
VII.	Unwrought aluminium	1a, 1b, 4, 5, 98
VIII.	Iron or steel products Aluminium products	1a, 1b, 4, 98
	Other activities	
L	Carbon capture, utilisation and storage (CCUS)	10, 11
LI	Electricity imported into the customs territory of the Union	not specified
LII	Indirect emissions	not specified

B.2. Witness assessments for verifiers without EU ETS accreditation

In each CBAM activity group requested by the applicant, at **least one (on-site) witness assessment** shall be carried out.

- The witness assessment may be carried out in a hybrid manner based on the SNAS risk analysis.
- If it is not possible to meet the conditions for witness assessment for each requested CBAM activity group, e.g. because the verification body does not yet have any clients, SNAS may decide to grant accreditation following an on-site assessment without the relevant witness assessment, but including a competence assessment, subject to the following additional conditions:
- The witness assessment shall be carried out no later than 18 months after accreditation has been granted.
- If the conditions for carrying out the witness assessment have not been met and the verifier has been granted accreditation for the given product group, this group shall be marked with an asterisk (*) in the scope of accreditation.
- If the witness assessment is not carried out during this period for reasons attributable to the verifier, the accreditation shall be withdrawn.

Table 3 Minimum activities to perform

CBAM activity group	Scope of accreditation	Minimum activities to perform
	Aggregated goods category	
I.	Calcined clay Cement clinker Cement Aluminous cement	1 witness assessment
II.	Hydrogen Ammonia	1 witness assessment
III.	Nitric acid	1 witness assessment
IV.	Urea Mixed fertilisers	1 witness assessment or 1 file review if a witness assessment is performed in one of the following categories: I, II, III, V, VI, VII, VIII
V.	Sintered ore Pig iron DRI (direct reduced iron) Crude steel	1 witness assessment
VI.	Ferro alloys (FeMn, FeCr, FeNi)	1 witness or 1 file review if a witness assessment is performed in one of these categories: VII or VIII

VII.	Unwrought aluminium	1 witness assessment
VIII.	Iron or steel products Aluminium products	1 witness assessment or 1 file review if a witness assessment is performed in one of these categories: VI or VII
	Other activities	
L	Carbon capture, utilisation and storage (CCUS)	1 witness assessment
LI	Electricity imported into the customs territory of the Union	1 witness assessment
LII	Indirect emissions	No specific witness assessment is required if a witness assessment is performed in one of the following categories: I, II, III, IV and V.

Witness assessment during the accreditation cycle shall cover at least the CBAM activity groups included in the scope of accreditation, with the exception of:

- activity groups IV, VI and VIII, which may be assessed by means of file review under certain conditions specified in Table 3.
- activity group LII, which is covered by a witness assessment in one of the following activity groups: I, II, III, IV and V.
- If the CBAM verifier is also accredited as an EU ETS verifier for all EU ETS activity groups corresponding to the respective CBAM activity group (Table 2), SNAS shall consider reducing the number of witness assessments based on a risk analysis. However, the requirement for annual surveillance by means of witness assessments shall apply (Article 14 of Regulation (EU) 2025/2251).

C/ 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.

The requirements for performing witness assessments are listed in the table 4 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.

If the requested scope of accreditation for validation at project level differs from the scope of accreditation for verification at project level, the relevant sector grouping that was not covered by a validation witness assessment within the sectors common to verification and validation shall also be covered by a validation witness assessment.

The scope of witness assessments for validation shall be determined according to the same sector coverage rules as those applied to verification at project level.

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 4 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

D/ 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.