

Document name	<b>Instructions on criteria and methods of accreditation and surveillance of Validation and Verification Bodies</b>	Version: Rev.:	6 1
Document code	<b>BAS QI 12</b>	Date:	01.12.24
Approved by	Executive Director of EA "BAS": Eng. Irena Borislavova		

**INSTRUCTION  
ON  
CRITERIA AND METHODS OF ACCREDITATION AND SURVEILLANCE OF  
VALIDATION AND VERIFICATION BODIES**

**List of amendments:**

No.	Date of amendment	Version, Revision	Reason for amendment	In force from:
1.	30.08.2013	Version 3	Corrective actions	01.09.2013
2	10.10.2013	Version 3, rev. 1	Corrective actions	14.10.2013
3.	05.02.2017	Version 4	New activity according to the requirements of Regulation (EC)2015/757	15.02.2017
4	30.03.2019	Version 5	Amendment of the requirements of Regulation (EC) 600/2012 by Regulation (EU) 2018/2067	15.04.2019
5	01.04.2021	Version 5, rev.1	<i>Introduction of additional guidance in relation to EA-INF/09:2021</i>	15.04.2021
6	01.06.2022	Version 6	Adaptation according to EN ISO/IEC 17029:2019, EN ISO 14065:2021 and EA 6-03	01.06.2022
7	01.11.2024	Version 6, rev. 1	<i>Changes to the regulatory framework and changes to the management system of the EA BAS</i>	01.12.2024

## CONTENTS

Section	Page
1. Purpose	4
2. Description of the activity	4
2.1. General provisions	4
2.2. Competence of persons involved in the accreditation process	5
2.3. Assessment	7
2.4. Maintenance of accreditation	9
2.5. Reaccreditation	9
2.6. Administrative measures	9
2.7. Public register	9
2.8. Information exchange	10
2.9. Consideration of complaints	11
3. Applicable documents	12

## **1. PURPOSE**

This instruction defines principles for assessing the competence of validation and verification bodies. The current activity of the EA BAS in this area, which is a response to market demand, includes accreditation of verification bodies in the field of the European Greenhouse Gas Trading Scheme (GHG EU ETS).

Accreditation for carrying out verification activities in a regulated area or in a voluntary area is granted to the extent specified in the List of requirements for accreditation of validation and verification bodies Pr. BAS QR 2 - VO

## **2. DESCRIPTION OF THE ACTIVITY**

### **2.1 General provisions**

According to the Law on National accreditation of conformity assessment bodies, the Executive Agency "Bulgarian Accreditation Service" accredits and supervises validation and verification bodies.

The procedure for accreditation of verification bodies is in accordance with BAS QR 2 and BAS QI 2, which are supplemented and implemented together with this instruction.

### **Applicable documents:**

- Commission Implementing Regulation (EU) No 2018/2067 from December 19, 2018 regarding the verification of data and for the accreditation of verification bodies under Directive 2003/87/EC of the European Parliament and of the Council;
- Commission Implementing Regulation (EU) 2020/2084 of 14 December 2020 amending and correcting Implementing Regulation (EU) 2018/2067 on the verification of data and on the accreditation of verification bodies pursuant to Directive 2003/87/EC of the European Parliament and of the Council (Text with EEA relevance);
- Commission Implementing Regulation (EU) 2024/1321 of 8 May 2024 amending Implementing Regulation (EU) 2018/2067 on the verification of data and the accreditation of verifying authorities;
- Commission Delegated Regulation (EU) 2024/873 of 30 January 2024 amending Delegated Regulation (EU) 2019/331 as regards Union-wide transitional rules for harmonized free allocation of emission allowances;
- 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 (Text with EEA relevance);
- ISO/IEC 17011:2017 Conformity assessment - Requirements for accreditation bodies accrediting conformity assessment bodies;
- ISO/IEC 17029:2019 Conformity assessment — General principles and requirements for validation and verification bodies;
- ISO 14065:2020 General principles and requirements for bodies validating and verifying environmental information;
- ISO 14066:2023 Environmental information — Competence requirements for teams validating and verifying environmental information;
- ISO 14064-3:2019 Greenhouse gases - Part 3: Specification with guidance for the verification and validation of greenhouse gas statements
- EA - 6/03 M (rev. 04) – EA document for accreditation of Verification Bodies for the purpose of EU ETS Directive;
- EA-INF/05 Directory of European legislations and EU schemes with provisions to accreditation and/or conformity assessment;
- EA-INF/09 31.03.2021 - Guide on the publication of data on accredited verifiers according to article 76 of Commission implementing regulation (EU) No 2018/2067;
- EA-INF/10 31.03.2021 - Guide on the content of the accreditation certificate for verifiers accredited for EN ISO 14065 and the Commission implementing regulation (EU) No 2018/2067;

- IAF MD 6:2024, Issue 3, Version 2/11.09.2024 IAF Mandatory Document for the Application of ISO 14065:2020;
- IAF MD14:2023, Issue 1, Version 2/13.06.2023 Application of ISO/IEC 17011 in Greenhouse Gas Validation and Verification (ISO 14065:2013);

European Commission guidelines applicable to the accreditation process - Monitoring, reporting and verification of EU ETS emissions - European Commission

## **2.2 COMPETENCE OF INVOLVED PERSONS IN THE ACCREDITATION PROCESS**

### **Specific competence criteria for lead assessors, technical assessors and experts**

The competence criteria listed below are supplements and amendments to the general criteria regulated in Annex 1, Annex 2 to BAS QR 7.

**2.2.1 Lead assessor** –to know the regulatory framework in the field of verification of greenhouse gas emissions, specified in item 2.1. of these instructions and the respective national legislation.

#### **A technical Assessor must be:**

- familiar with the accreditation procedures, accreditation criteria and other applicable requirements;
- has undergone the relevant training as an assessor or lead assessor;
- has in-depth knowledge of relevant assessment methods;
- can communicate effectively in the required languages;
- has knowledge of Directive 2003/87/EC of MRR and AVR; of the procedures and requirements, based on ISO/IEC 17011; ISO 14065 and 14064-3; applicable legislation (e.g. additional national legislation), and guidelines developed by the European Commission to support the interpretation of the MRR and AVR;
- has knowledge of assessment of data and information systems, information systems, data flow activities, control activities, control systems and control activity procedures, obtained through training or having access to a person who has such knowledge and experience. Data and audit information knowledge means knowledge of, for example, data and methodologies, audit information, including the application of materiality levels and assessment of the significance of deviations; analysis of inherent and control risks; sampling techniques and assessment of data flow, control system, control procedures activities, IT systems, etc.

Technical assessors/experts must have knowledge in the relevant technical field based on the activity groups according to Annex 2 to these instructions.

The area of competence of the technical assessors/experts is determined according to Annex 2 to these instructions.

**Technical experts involved in assessments** – provide in-depth knowledge and expertise on specific issues necessary to assist the lead assessor or another assessor in carrying out the assessment activities. The technical expert shall have the competence necessary to effectively assist the lead assessor and another assessor on the issue for which his knowledge and expertise are required. In addition, the technical expert shall:

- has knowledge of Directive 2003/87/EC, *Regulation (EU) No. 2018/2066*, *Regulation (EU) No. 2018/2067*, *(EU) No. 2024/1231*, *Regulation (EU) No. 2024/873*, relevant standards and other relevant legislation, as well as applicable guidelines;
- knows verification activities well enough.

The technical expert performs specific tasks under the guidance and full responsibility of the lead assessor from the respective assessment team.

- **According to MRV Regulation**

**Lead assessor** – meets the criteria specified in **Annex 1 of BAS QR 7** with the relevant amendments described in this instruction and with an addition in item 1.3 thereof, namely to know the regulatory framework in the field of verification of greenhouse gas emissions, specified in item 2.1.2 of these instructions and the relevant national legislation.

**A technical assessor must:**

- is familiar with the accreditation procedures, accreditation criteria and other applicable requirements;
- has undergone the relevant training as an assessor or lead assessor;
- has in-depth knowledge of relevant assessment methods;
- can communicate effectively in the required languages;
- has knowledge of procedures and requirements based on EN ISO/IEC 17011; ISO 14065 and ISO 14064-3; applicable legislation (e.g. additional national legislation), and relevant guidelines developed by the European Commission to support the interpretation of MRV;
- has knowledge of assessment of data and information systems, information systems, data flow activities, control activities, control systems and control activity procedures, obtained through training or having access to a person who has such knowledge and experience. Data and audit information knowledge means knowledge of, for example, data and methodologies, audit information, including the application of materiality levels and assessment of the significance of deviations; analysis of inherent and control risks; sampling techniques and assessment of data flow, control system, control procedures activities, IT systems, etc.

The area of competence of the technical assessors/experts is determined in accordance with Annex 2 to these instructions (Annex 2, item 2 to BAS QI 12).

**2.2.2 Specific criteria for qualification of lead assessors, technical assessors and experts:**

- according to AVR Regulation

The criteria below for qualification are additions and amendments to the general criteria regulated in Annex 1 of BAS QR 7

**Lead assessor** – no change.

**Technical assessor**

At least two years of professional experience in environmental management or environmental impact assessment or auditing EN ISO 14001 or other relevant activities in the field

**Technical experts**– no change.

The criteria below for qualification are additions and amendments to the general criteria regulated in **annex 1 of BAS QR 7**

Lead assessors– no change.

Technical assessor of a verification body:

- At least two years of professional experience in environmental management or environmental impact assessment or auditing EN ISO 14001 or other relevant activities in the field

Technical experts– no change.

**Team formation:**

A verification body assessment team includes a lead assessor and, where necessary, an appropriate number of technical assessors and/or technical experts for the specific scope of accreditation. Where necessary, the team may include technical experts to provide in-depth

knowledge and expertise on specific issues needed to assist the lead assessor or another assessor in carrying out the assessment activities.

The assessment team must include one member with knowledge of the monitoring and reporting of greenhouse gas emissions, according to the MRR Regulation.

### **2.2.3. Competence of the controlling persons and the persons who make decisions in relation to granting and maintaining accreditation**

#### **Controlling persons and decision makers must:**

- a) meet the requirements of ISO 17011;
- b) have knowledge of the regulatory framework in the field of verification of greenhouse gas emissions, specified in item 2.1.2 of these instructions and the relevant national legislation;
- c) has knowledge of the audit of data and information referred to in Article 38, paragraph 1, letter b) of Regulation (EU) No. 2018/2067/(EU) 2024/1321 acquired through training or access to a person with knowledge and experience with such data and information.

In addition to the above requirements, the controlling persons and the persons who make decisions in relation to granting and maintaining accreditation have sufficient knowledge and experience to assess the accreditation process.

#### **In addition to the above requirements, controlling persons should:**

- be independent;
- have the competence to analyze information and confirm the completeness and integrity of the information;
- can assess the lack or contradiction in information;
- can track information to assess whether the assessment has been conducted in sufficient depth to make a decision.

The order of assessment of lead assessors/technical assessors and experts is described in BAS QR 7, using the Lead Assessor/Technical Assessor/Technical Expert Assessment Card BAS QF 7.3(BO).

## **2.3 ASSESSMENT**

Order of assessment of validation and verification body is described in the Accreditation Procedure BAS QR 2 and Instruction BAS QI 2 and the following supplements and amendments:

2.3.1 Preliminary investigation - no further instructions

2.3.2 On-site assessment

2.3.2.1 Planning on-site assessments

When preparing, planning and organizing the assessment of a verification body, the general procedure of BAS QI 2 is followed, taking into account the following factors:

- the complexity of the scope, as well as the management system,
- procedures and information about processes and
- the geographical areas in which the applicant carries out or plans to carry out the verification activity

2.3.2.2 On-site assessment

#### **On initial accreditation:**

##### **Office assessment**

The objective is to assess the implementation of the documented verification procedures and management system of the verification body. In addition, when reviewing the documents and assessing the office, the team should pay special attention to the following issues:

- stakeholder participation and ensuring independence and impartiality;
- competence of a verification body;
- pre-contractual obligations, including an assessment of the risks associated with conducting verification procedures in accordance with the AVR Regulation.

- planning the time for conducting verifications, using the necessary competence, determining the team by the verification body;
- inspection procedures and records of their implementation.

The on-site assessment is conducted at the main office (headquarters), where records of operations, procedures and management system documents are kept, as well as any other location where key activities are carried out.

Key activities include:

- mechanisms to ensure the impartiality and independence of the verification body and its employees;
- the processes for ensuring staff competence, which include training and continuous monitoring;
- process of reviewing the request and the possibility of its implementation;
- planning of verification activities;
- the process of selecting the team carrying out the verifications;
- independent review of the process.

**Witness of Activity** -The purpose of monitoring the activity is to assess the practical implementation and efficiency of the verification procedures.

During the witness of the activity, the preparation, implementation, subsequent reporting, as well as the competence of the personnel carrying out the verification in accordance with the AVR Regulation and the MRR Regulation are reviewed and assessed.

Conditions for not carrying out an on-site assessment are regulated in AVR Regulation

An assessment is made of a representative sample of the scope applied for accreditation and the effectiveness and competence of a representative part of the verification body's staff. The criteria for selecting a representative sample of staff and a representative sample of the scope applied for depend on factors such as:

- the total number of personnel involved in the verification activity;
- qualifications and experience and information on attracting new employees;
- adequacy of the assessed competence according to the procedures for selection, training and supervision of personnel;
- the adequacy of the process for ensuring the impartiality and independence of the verification body, its staff and employees;
- the effectiveness of monitoring of persons involved in the verification process;
- assessment of the identified risks that violate the impartiality of the verification body and the ways of managing these risks.
- the complexity of the scope of accreditation and the technical competence required for that scope;
- the risks and complexity of verification activities;
- number of locations where a verification body carries out the main activities related to verification;

**About the AVR Regulation** When assessing the candidate for accreditation, the witness of activity is monitored during the conduct of at least two verifications of the requested scope.

**About the AVR Regulation**, to ensure the criteria for sample selection, the verification body should ensure that observations are carried out on groups of activities falling into different clusters, according to Annex 1 of these instructions.

**Upon re-accreditation, expansion of scope and annual planned surveillance:**

**Office assessment**

As in initial assessment, and all verifier locations with key activities shall be subject to assessment during the whole accreditation cycle.

**Witness of activity** - The number of witnesses is consistent with the number of verified reports according to the following rules:

- 1-50 verified reports/assessments of the monitoring plan – one witness;
- 51-100 verified reports/assessments of the monitoring plan – two witnesses;
- More than 100 verified reports/assessments of the monitoring plan – three witnesses.



Priority is given to those groups of activities for which records of completed verifications have not been submitted and/or which are subject to scope expansion.

One month before the planned assessments for annual planned surveillance / re-accreditation, a verification body must submit to the EA BAS a report on the number of verified reports on activities from the accredited/applied scope of accreditation, in accordance with the AVR Regulation.

Before conducting the monitoring of the activity, the assessment team shall be provided with all documents listed in Article 10, paragraph 1 of the AVR Regulation.

During the monitoring of the activity, all documents of the operators/company and of the verification body must be available to the assessment team of the EA BAS.

#### **2.4 MAINTENANCE OF ACCREDITATION -addition to item 5.1 of BAS QR 2**

The maintenance of accreditation is carried out for the entire period of the granted accreditation through annual surveillance in order to check the maintenance and implementation of the verification procedures.

The first planned surveillance of a verification body shall be carried out no later than 12 months after the date on which the accreditation certificate was issued.

During an accreditation cycle, a verification body must provide records or ensure the conduct of monitoring of the activity for the accredited scope. In the event that a verification body cannot provide such records or ensure monitoring of the activity for any of the activities, the EABAS will restrict the scope of accreditation.

When a verification body accredited by the Agency carries out verification in another Member State, the Agency may assign the supervision to the National Accreditation Body of the Member State where the verification is carried out. In this case, the Agency shall be responsible.

EA "BAS" may carry out extraordinary assessments of its accredited verifiers at any time, in order to guarantee that they are in compliance with the requirements of the AVR Regulation.

#### **2.5 RE-ACCREDITATION**

No further instructions

#### **2.6 ADMINISTRATIVE MEASURES, addition to item 5.4. of BAS QR 2**

EA BAS suspends or limits the scope of accreditation of a verification body in the following cases when the verification body:

- has committed a serious breach of the AVR Regulation;
- persistently and repeatedly fails to comply with the requirements of the AVR Regulation;
- has violated the rules and procedures of the EA BAS

The EA BAS withdraws the accreditation when:

- The verifier has not eliminated the reasons on the basis of which a decision to suspend accreditation was made;
- A member of the senior management of a verification body is found guilty of committing fraud;
- The Verifier intentionally provided false information.

#### **2.7 PUBLIC REGISTER OF VERIFICATION BODY, supplement to item 8.3 f) of BAS QR 2)**

According to Art. 17 of The Law on national accreditation of conformity assessment bodies, EA BAS keeps a public register of accredited conformity assessment bodies. The public register contains, in addition to the information required by the LNACAB, information on the Member State in which the accredited by EA BAS validation and verification bodies are operating.

Every year by June 1, the EA BAS notifies the Competent Authority by submitting a report containing information according to **Article 71 of the AVR Regulation**.

## **2.8 INFORMATION EXCHANGE**

### **2.8.1 General conditions**

Communication between interested parties in the verification process is carried out in accordance with the requirements of the AVR Regulation.

### **2.8.2 Exchange of information between the verification body and the EA BAS**

By November 15 of each year, verification bodies accredited by the EA BAS must submit to the Agency information regarding:

- the period of his planned visits to the operators or aircraft operators;
- address and contact details of the operators or aircraft operators whose emissions or ton-kilometer will be subject on verification.

In case of changes to the plan, the verification body notifies the EA BAS and coordinates the changes.

The reporting format is in an Excel spreadsheet, Information exchange

Monitoring, reporting and verification of EU ETS emissions - European Commission

### **2.8.3 Exchange of information between the EA BAS and the Competent Authority (CA) (for the AVR Regulation)**

**2.8.3.1** By December 31 of each year, the EA BAS submits to the Competent Authority a plan for conducting supervisory assessments of accredited by the EA BAS verification bodies.

The supervisory assessment plan includes information for each verification body such as:

- The period of conducting the on-site assessment;
- Plan for conducting assessments;
- The dates of the on-site assessments, including the address and contact details of the operators or aircraft operators to be visited;
- Data on whether the EA BAS has requested information from the national authority of the member state in which the verifier carried out the verification activities.

The reporting format is in an Excel spreadsheet, Information exchange

Monitoring, reporting and verification of EU ETS emissions - European Commission

**2.8.3.2** By June 1 of each year, the EA BAS prepares and submits to the competent authority report containing information about:

- Those accredited by it verification body;
- All changes in the scope of the accreditation granted to verification body;
- Results of planned and conducted assessments for reaccreditation, scope expansion and oversight;
- Summary results of the extraordinary assessments conducted and the reasons for conducting them;
- The registered complaints related to the activities of verification body and the actions taken by the EA BAS for the period after the submission of the last report to the Competent Authority (According to Article 70 of the AVR Regulation)

The reporting format is in an Excel spreadsheet, Information exchange

## Monitoring, reporting and verification of EU ETS emissions - European Commission

### **2.8.4 Exchange of information between the National Accreditation Body of the Member States.**

#### **2.8.4.1 Information under Article 72 of the AVR Regulation**

When the EA BAS has applied the provisions of Art. 54 of the AVR Regulation regarding suspension, withdrawal, reduction of the scope of accreditation of verifiers, informs the following interested parties:

- CA of the Republic of Bulgaria;
- CA and NAB of each Member State in whose territory the verification body has operated.

#### **2.8.4.2 Exchange of information regarding surveillance carried out by the EA BAS**

In cases where the NAB of a member country assigns the EA BAS to conduct monitoring activities of a verification body accredited by it, operating on the territory of the Republic of Bulgaria, the EA BAS reports on the results to the NAB of the member country, unless there is another agreement between the EA BAS and the NAB of the member country.

From the NAB that accredited this verification body is required to provide information to the EA BAS regarding:

- the actions taken by him related to the findings in the report of the EA BAS;
- undertaken by verification body actions related to the identified non-conformities;
- administrative procedures undertaken by the NAB.

#### **2.8.4.3 Exchange of information regarding witness carried out by the NAB of another EU Member State**

In cases where a verification body accredited by the EA BAS carries out verification activities in another Member State, the EA BAS may subcontract the national accreditation body of that country to carry out witness activities on behalf of the EA BAS.

The national accreditation body to which the EA BAS has subcontracted the witness of an accredited by the EA BAS body, operating on the territory of the member state, reports its findings to the EA BAS (according to Art. 74 of the AVR Regulation)

Depending on the results, the EA BAS takes the appropriate actions according to AVR Regulation and informs the national accreditation body that conducted the monitoring.

### **2.8.5 Exchange of information between the competent authority and EA BAS**

**2.8.5.1.** After the execution of Article 71 of the AVR Regulation the competent authority provides the EA BAS with information on national legislation and guidelines for its implementation

**2.8.5.2** Annually, the CA provides the EA BAS with information about the accredited by the agency verification bodies regarding:

- The results of checking the reports of the operators and reports on any identified non-compliance by the verification body of the provisions of the AVR Regulation;
- The results of the inspection of operators, when these results are relevant to the A BAS, with regard to the accreditation of verification body and monitoring, or where these results include any identified non-compliance with the regulation by the verification body;
- the results of the assessment of internal verification documents under the AVR Regulation;
- complaints received by the CA in connection with the activities of verification body.

### **2.8.6 Exchange of information with the Member State where it is established the verification body (AVR Regulation)**

When the EA BAS accredits a verification body established on the territory of a member state, the competent authority the following information must be provided to the Member State:

- The period of the verifier's planned visitations to the operators;
- Plan for conducting surveillance assessments
- AVR Regulation information report
- When the provisions regarding suspension, withdrawal, limitation of the scope of accreditation have been applied.

## **2.9 CONSIDERATION OF COMPLAINTS RELATED TO THE VERIFICATION BODY**

When the EA BAS receives a complaint regarding accredited validation and verification bodies, the agency takes action according to BAS QR 25, Procedure for settling complaints with a change in the deadlines for consideration, namely: The Agency shall notify the interested parties within three months of receiving the signal.

As complaint shall be considered also information received at EA "BAS" from the CA regarding ascertained nonconformities of the accredited by the agency verifiers with the requirements of Regulation A&V.

The agency undertakes actions according to BAS QR 25, Procedure on consideration of complaints, as within a term up to three months from receipt of the information, it notifies the CA regarding the undertaken actions, and depending on the case, regarding the administrative measures imposed to the CAB.

### **3. Applicable documents:**

BAS QR 2 - Accreditation Procedure

BAS QR 25 Complaints Resolution Procedure

BAS QI 2 Instruction for Managing Assessment Programs

*This document translation has been prepared for the needs of activities related to the accreditation, based on the official document of EA BAS.*

*In case of discrepancies and differences between the Bulgarian document and its translation, the original document in Bulgarian shall be considered as leading.*