

KOENIG SOLUTIONS · COURSE OUTLINE

Auditor/Lead Auditor Verification Procedures (ISO 14064-3)

1 Day

DURATION

10

MODULES

30

TOPICS

COURSE OVERVIEW

As organizations increasingly disclose greenhouse gas emissions, independent verification has become essential to ensure data accuracy, credibility, and compliance. This one-day training course provides a structured introduction to ISO 14064-3, the international standard governing verification and validation of GHG statements. The course begins by explaining the distinction between verification and validation, and introduces the broader ISO 14064 framework, including the role of project-level accounting under ISO 14064-2. Participants gain a clear understanding of how verification supports assurance over historical emissions data and sustainability disclosures. A strong emphasis is placed on verification principles such as impartiality, evidence-based decision-making, transparency, and conservativeness. Participants will also explore key concepts such as materiality thresholds and levels of assurance, which define the depth and rigor of verification work and influence final audit conclusions. The course then takes a hands-on approach to the verification process, guiding learners through contract review, planning, strategic analysis, and risk assessment. Participants will learn how to identify inherent, control, and detection risks, develop verification and sampling plans, and conduct site visits and data testing procedures. Finally, the training covers reporting, findings management, and issuance of verification opinions, including unmodified, modified, and adverse conclusions. By the end of the course, participants will be equipped with the knowledge and practical tools to perform effective GHG verifications and contribute to high-quality, audit-ready GHG reporting.

WHO THIS COURSE IS FOR

- This course is ideal for:
- Sustainability auditors and verification professionals
- Environmental and ESG consultants
- Internal auditors and compliance professionals
- Carbon accounting specialists seeking verification skills
- Professionals preparing for third-party auditor / lead auditor roles

- Organizations seeking to build in-house verification capabilities

PREREQUISITES

- There are no formal prerequisites for this course.

- This learning path provides a progressive and flexible approach to developing expertise in greenhouse gas (GHG) accounting, reporting, verification, and product carbon footprint assessment. Participants may enroll in individual courses based on their immediate learning needs or follow the complete pathway to build end-to-end competence across the GHG management and assurance lifecycle.
- !GHC training portfolio
- Course 1: GHG Inventory Accounting & Reporting for Organizations (ISO 14064-1) provides the foundation by teaching participants how to establish organizational boundaries, quantify GHG emissions, apply appropriate emission factors, and prepare credible GHG inventories and reports in accordance with ISO 14064-1. This course is ideal for sustainability professionals, EHS managers, consultants, and anyone responsible for organizational GHG reporting.
- Course 2: Auditor/Lead Auditor Verification Procedures (ISO 14064-3) focuses on the verification of GHG assertions and emissions reports. Participants learn how to plan, conduct, and lead verification activities, evaluate evidence, document findings, and issue verification conclusions in accordance with ISO 14064-3. While Course 2 can be taken independently, it is highly complementary to Course 1 because it builds on the principles of GHG accounting and reporting by providing the assurance and verification perspective.
- For organizations and professionals seeking comprehensive capability, Courses 1 and 2 can be taken together as the GHG Accounting, Reporting & Verification Program (ISO 14064-1 & ISO 14064-3). This bundled program provides a complete understanding of both the development and verification of organizational GHG inventories, creating a strong foundation for credible emissions reporting and assurance.

- Participants whose roles require product-level carbon accounting can then extend their expertise with Course 3: Product Carbon Footprint (ISO 14067). This advanced course introduces life cycle-based carbon footprint quantification for products and services, supporting activities related to product carbon footprint verification, certification readiness, sustainability claims, and product-level decarbonization strategies. Because product carbon footprint verification remains a specialized application for many organizations, Course 3 is offered as an optional next step, allowing learners to pursue this expertise only when relevant to their business or professional objectives.
- Option 1: Individual Courses
- Option 2: Recommended Pathway
- This approach provides maximum flexibility while guiding learners through a logical progression from measuring and reporting emissions, to verifying and assuring results, and finally to assessing carbon footprints at the product level.
- Course 1: GHG Inventory Accounting & Reporting for Organizations (ISO 14064-1)
- Course 2: Auditor/Lead Auditor Verification Procedures (ISO 14064-3)
- Course 3: Product Carbon Footprint (ISO 14067)
- Step 1: GHG Accounting, Reporting & Verification Program (Courses 1 + 2)
- Step 2: Product Carbon Footprint (ISO 14067) as an optional advanced specialization

LEARNING OBJECTIVES

What You Will Learn

- Understand ISO 14064-3 requirements for verification and validation
- Differentiate between verification and validation processes
- Explain key verification principles (impartiality, evidence-based approach, transparency)
- Plan and conduct GHG verification engagements
- Perform contract review and establish verification agreements
- Conduct strategic analysis and risk assessment
- Identify inherent, control, and detection risks in GHG reporting

- Develop verification plans and sampling strategies
- Apply data verification techniques and evidence collection methods
- Assess materiality and evaluate misstatements
- Prepare verification reports and statements of opinion

COURSE SYLLABUS

10 Modules, 30 Topics

01

Introduction & Framework

TOPICS

- Overview of ISO 14064-3 and ISO 14064 standards
- Verification vs validation concepts

02

ISO 14064-2 Context

TOPICS

- Fundamentals of project-level GHG accounting
- Concepts such as baseline and additionality

03

Verification Principles

TOPICS

- Impartiality and independence
- Transparency and documentation
- Evidence-based approach
- Conservativeness

04

Verification Engagement Setup

TOPICS

- Contract review and agreement
- Level of assurance (reasonable vs limited)
- Scope, criteria, and objectives
- Materiality thresholds

05

Verification Planning

TOPICS

- Strategic analysis
- Understanding operations and data systems
- Risk assessment (inherent, control, detection risks)

06

Verification Execution

TOPICS

- Development of verification and sampling plans
- Data verification and testing procedures
- Site visits and audit techniques
- Evidence collection and validation

07

Findings & Reporting

TOPICS

- Identifying nonconformities and errors
- Reporting findings and audit trail
- Materiality assessment
- Drafting verification statements

08

Opinion & Closure

TOPICS

- Types of verification opinions (unmodified, modified, adverse)
- Independent review process
- Issuance of verification statement

09

Case Studies & Practical Exercises

TOPICS

- Contract review scenarios
- Strategic analysis exercises
- Risk assessment simulations

10

Final Assessment

TOPICS

- Short exam to evaluate understanding

DELIVERY NOTE

How It Is Delivered

- Expert-led lectures
- Interactive discussions and Q&A
- Hands-on exercises and case studies
- Real-world examples
- Peer learning and collaboration

WHAT IS INCLUDED

Everything You Need to Succeed

- Koenig course material for every module
- Delivery by certified instructors and subject matter experts
- Hands-on exercises throughout the course
- Course completion certificate from Koenig

ABOUT KOENIG

Who We Are

Established in 1993, Koenig Solutions is a globally recognised training provider with 35+ technology partnerships, 5,000+ training programmes and a network of certified instructors and subject matter experts, supporting individuals and enterprise teams worldwide.

FLEXIBLE DELIVERY

Learn the Way That Suits You

Classroom Training

Live Online Classes (ILO)

Fly-Me-A-Trainer (FMAT)

Flexi (Self-Paced)

1-on-1 Training

Ready to Get Started?

Talk to a learning advisor about schedules, group training and customised delivery.

Visit koenig-solutions.com

✉ info@koenig-solutions.com