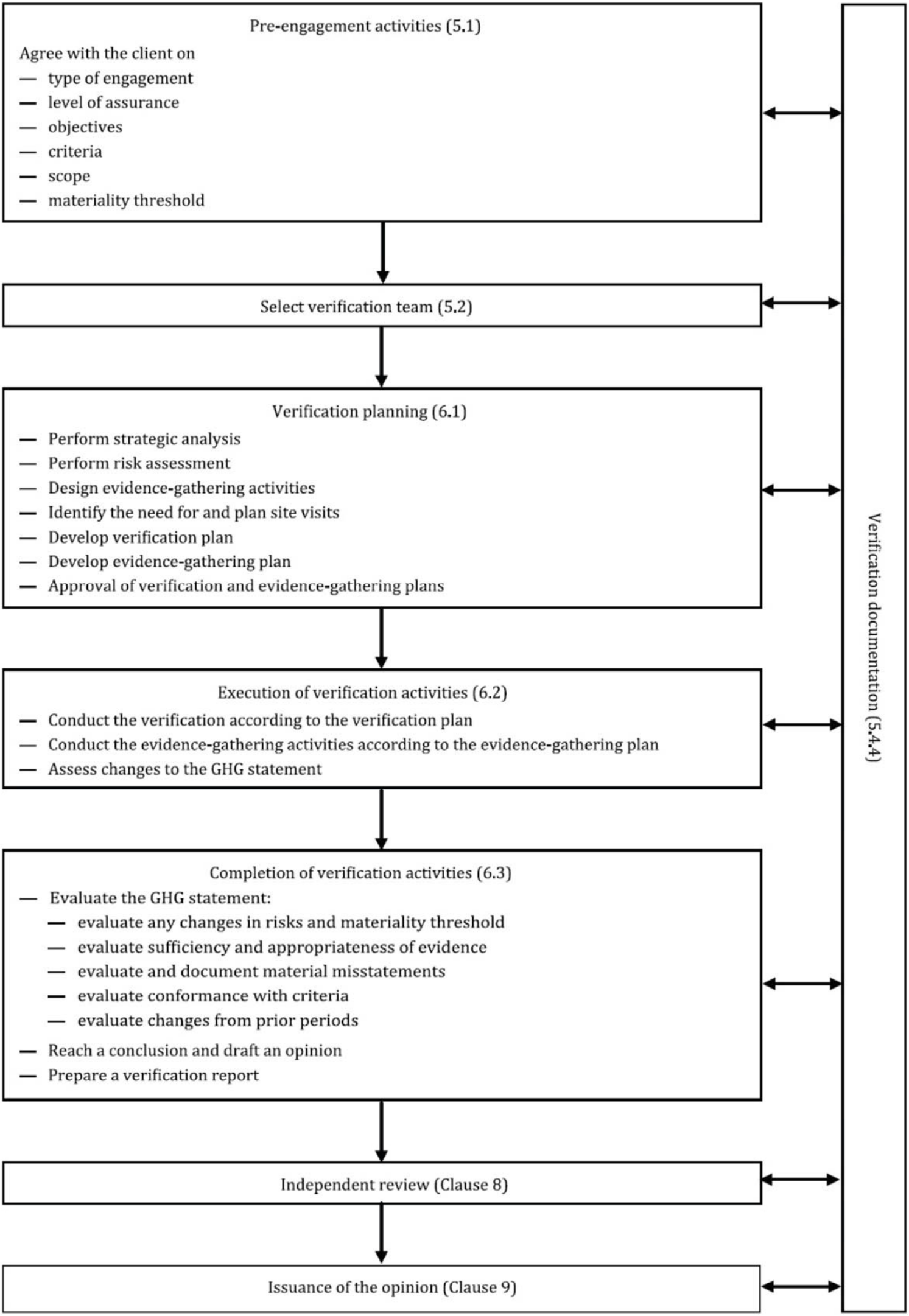
Pre-engagement activities (5.1)
Agree with the client on
— type of engagement
— level of assurance
— objectives
— criteria
— scope
— materiality threshold
Select verification team (5.2)
Verification planning (6.1)
— Perform strategic analysis
— Perform risk assessment
— Design evidence-gathering activities
— Identify the need for and plan site visits
— Develop verification plan
— Develop evidence-gathering plan
— Approval of verification and evidence-gathering plans
Execution of verification activities (6.2)
— Conduct the verification according to the verification plan
— Conduct the evidence-gathering activities according to the evidence-gathering plan
— Assess changes to the GHG statement
Completion of verification activities (6.3)
— Evaluate the GHG statement:
— evaluate any changes in risks and materiality threshold
— evaluate sufficiency and appropriateness of evidence
— evaluate and document material misstatements
— evaluate conformance with criteria
— evaluate changes from prior periods
— Reach a conclusion and draft an opinion
— Prepare a verification report
Independent review (Clause 8)
Issuance of the opinion (Clause 9)
Verification documentation (5.4.4)