

Technical Bulletin - IAF MD 6:2023 issue 3

28th May 2024

This Technical Bulletin has been produced to ensure that validation and verification bodies (V/VBs) that provide validation and/or verification activities for environmental information are aware of the change to [IAF MD 6](#) and of the impact this will have on them. The application date for this document is **30 June 2024**.

This IAF mandatory document is aimed at Accreditation Bodies and the requirements that they need to apply when assessing validation and/or verification bodies who undertake activities against ISO 14065:2020 and related standards. However, in ensuring that UKAS effectively implements all the changed and new requirements there will be some changes that may impact on the V/VB systems as well. They key changes are summarised below:

Summary of main changes

- Section 3 - addition of *3.1 Materiality Assessment* term and definition.
- Section 7 - the evaluator may be external or internal to the V/VB.
- Section 8 - requiring that a V/VB shall establish a development process for each new environmental information validation or verification programme in which it wishes to operate. There is a listing of outputs required from this process. A note is made to reference informative Annex A of ISO/IEC 17029 which details elements of a validation or verification programme.
- Section 9 - confirmation of type of engagement; that AUP applied follows set conditions for accredited validation and verification; that the client agreement in place ensures their cooperation where facts or information discovered after the engagement materially affect the opinion issued; documenting the strategic analysis; perform materiality assessment on statements with quantitative information ; documentation provided for the review to contain sufficient traceability acceptable risk reduction for the v/v risk; wording in reports should not imply provision of assurance to intended users.

Action required

- Please submit a gap analysis to your Assessment Manager which demonstrates your understanding and implementation of the changes brought about by this revision by **30 June 2024**
- Provide supporting documentation (e.g. changes to quality manual/management systems manual, operational documents and records)

Assessment

- All assessments completed after the application date of 30 June 2024 will be carried out against the revised MD document
- Effectiveness of the implementation of changes will be covered at the next scheduled head office assessment

Should you require any clarification on the subject covered by this bulletin, please contact your Assessment Manager in the first instance or Kevin Belson, International Technical Manager - kevin.belson@ukas.com

