



CERTIFICATION & INSPECTION

**REH.02**

Rev 00 / 18.09.2023

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# **Verification and Validation Guide**

### INDEX

<b>1. PURPOSE.....</b>	<b>3</b>
<b>2. SCOPE .....</b>	<b>3</b>
<b>3. DEFINITIONS.....</b>	<b>3</b>
<b>4. PRINCIPLES.....</b>	<b>4</b>
4.1. General.....	4
4.2. Principles for the validation/verification process .....	4
4.3. Principles for validation/verification bodies .....	4
<b>5. APPLICATION .....</b>	<b>6</b>
5.1. Validation/Verification Program .....	6
5.2. Pre-engagement .....	6
5.3. Engagement .....	7
5.4. Planning .....	8
5.5. Validation/verification execution.....	9
5.6. Independent Review.....	14
5.7. Decision and publication of the verification/validation statement .....	14
5.8. Doğrulama/geçerli kılma beyanının yayınlanmasından sonra keşfedilen gerçekler 15	
5.9. Objections and Complaints .....	16
5.10. Verification / Validation Process Flow Chart.....	17
5.11. Schematic drawing of validation/verification application .....	18
<b>6. REVISION TRACKING PAGE .....</b>	<b>19</b>

<b>Doc. No</b>	<b>REH.02</b>	<b>Prepared By</b>	<b>Approved By</b>
<b>Issue Date</b>	<b>18.09.2023</b>		
<b>Revision Date</b>	<b>---</b>		
<b>Revision Number</b>	<b>00</b>		
<b>Page No/Total Page</b>	<b>2/19</b>		

### 1. PURPOSE

The purpose of this guide is to make QSI verification and validation processes publicly available.

### 2. SCOPE

This guidance covers all verification and validation carried out by QSI under ISO 17029 standard.

### 3. DEFINITIONS

**Validation:** Confirmation of a claim, through the provision of objective evidence, that the requirements for a specific intended future use or application have been fulfilled.

**Verification:** Confirmation of a claim, through the provision of objective evidence, that specified requirements have been fulfilled.

**Verification Statement:** Declaration by the verification body of the outcome of the verification process.

**Validation Programme:** Rules, procedures and management for carrying out validation activities in a specific sector.

**Verification Programme:** Rules, procedures and management for carrying out verification activities in a specific sector.

**Programme Owner:** Person or organization responsible for developing and maintaining a specific validation programme or verification programme.

**Level of Assurance:** Degree of confidence in the claim.

*Note 1 to entry: The levels of assurance and the conditions to achieve them can be defined in the programme (e.g. absolute, reasonable, limited).*

**Materiality:** Significant to intended users.

*Note 1 to entry: Materiality is the concept that miss statements, individually or aggregated, can influence the reliability of the claim or decisions made by the intended user.*

*Note 2 to entry: Materiality can be qualitative or quantitative.*

<b>Doc. No</b>	<b>REH.02</b>	<b>Prepared By</b>	<b>Approved By</b>
<b>Issue Date</b>	<b>18.09.2023</b>		
<b>Revision Date</b>	<b>---</b>		
<b>Revision Number</b>	<b>00</b>		
<b>Page No/Total Page</b>	<b>3/19</b>		

### 4. PRINCIPLES

#### 4.1. General

4.1.1 The principles described in this clause provide the basis for the requirements specified in this document. These principles should be applied as guidance for decisions that sometimes need to be made for unanticipated situations. Principles are not requirements.

4.1.2 The overall aim of validation/verification is to give confidence to all parties that a validated/verified claim fulfils the specified requirements. The value of validation/verification is the confidence that is established by an impartial evaluation by a competent validation/verification body.

4.1.3 Parties that have an interest in validation/verification include, but are not limited to :

- a) clients of the validation/verification bodies;
- b) programme owners;
- c) users of the validated/verified claims;
- d) regulatory authorities.

#### 4.2. Principles for the validation/verification process

##### 4.2.1 Evidence-based approach to decision making

The process deploys a method for reaching reliable and reproducible validation/verification conclusions and is based on sufficient and appropriate objective evidence. The validation/verification statement is based on evidence collected through an objective validation/verification of the claim.

##### 4.2.2 Documentation

The validation/verification process is documented and establishes the basis for the conclusion and decision regarding conformity of the claim with the specified requirements.

##### 4.2.3 Fair presentation

Validation/verification activities, findings, conclusions and statements, including significant obstacles encountered during the process, as well as unresolved, diverging views between the validation/verification body and the client are truthfully and accurately reflected.

#### 4.3. Principles for validation/verification bodies

**4.3.1 Impartiality:** Kararlar, geçerli kılma/doğrulama süreci yoluyla elde edilen objektif kanıtlara dayanır ve diğer çıkarılardan veya taraflardan etkilenmez. Tarafsızlığa yönelik tehditler aşağıdakileri içerebilir ancak bunlarla sınırlı değildir.

<b>Doc. No</b>	<b>REH.02</b>	<b>Prepared By</b>	<b>Approved By</b>
<b>Issue Date</b>	<b>18.09.2023</b>		
<b>Revision Date</b>	<b>---</b>		
<b>Revision Number</b>	<b>00</b>		
<b>Page No/Total Page</b>	<b>4/19</b>		

Decisions are based on objective evidence obtained through the validation/verification process and are not influenced by other interests or parties.

Threats to impartiality can include but are not limited to the following.

- a) Self-interest:** Threats that arise from a person or body acting in their own interest. A concern related to validation/verification, as a threat to impartiality, is financial self-interest.
- b) Self-review:** Threats that arise from a person or body reviewing the work done by themselves.
- c) Familiarity (or trust):** Threats that arise from a person or body being too familiar with or trusting of another person instead of seeking evidence for validation/verification.
- d) Intimidation:** Threats that arise from a person or body having a perception of being coerced openly or secretly, such as a threat to be replaced or reported to a supervisor.

### 4.3.2 Competence:

Personnel have the necessary knowledge, skills, experience, training, supporting infrastructure and capacity to effectively perform validation/verification activities.

### 4.3.3 Confidentiality:

Confidential information obtained or created during Validation/verification activities is safeguarded and not inappropriately disclosed.

### 4.3.4 Openness:

A Validation/verification body needs to provide public access to, or disclosure of, appropriate information about its Validation/verification process.

### 4.3.5 Responsibility:

The client of the Validation/verification body, and not the Validation/verification body, has the responsibility for the claim and its conformity with the applicable specified requirements. The Validation/verification body has the responsibility to base a Validation/verification statement upon sufficient and appropriate objective evidence.

### 4.3.6 Responsiveness to complaints:

Parties that have an interest in Validation/verification have the opportunity to make complaints. These complaints are appropriately managed and resolved. Responsiveness to complaints is necessary in order to demonstrate integrity and credibility to all users of Validation/verification outcomes.

### 4.3.7 Risk-based approach:

Validation/verification bodies need to take into account the risks associated with providing competent,

<b>Doc. No</b>	<b>REH.02</b>	<b>Prepared By</b>	<b>Approved By</b>
<b>Issue Date</b>	<b>18.09.2023</b>		
<b>Revision Date</b>	<b>---</b>		
<b>Revision Number</b>	<b>00</b>		
<b>Page No/Total Page</b>	<b>5/19</b>		

consistent and impartial Validation/verification. Risks can include, but are not limited to, those associated with:

- a) the objectives of the Validation/verification and the programme requirements;
- b) competence, consistency and real as well as perceived impartiality;
- c) legal, regulatory and liability issues;
- d) the client organization, where Validation/verification is being carried out, and its management system, operating environment, geographic location, etc.;
- e) the susceptibility of any parameter included in the claim to generate a material miss statement, even if there is a control system implemented;
- f) the level of assurance to be achieved and the corresponding evidence-gathering used in the Validation/verification process;
- g) perception of interested parties;
- h) misleading claims or misuse of marks by the client;
- i) risk control and opportunities for improvement.

## **5. APPLICATION**

### **5.1. Validation/Verification Program**

QSI applies verification and validation activities to programs that are consistent with, and do not exclude, the requirements of the ISO 17029 standard, according to the following steps.

The QSI verification or validation process includes the following verification or validation steps.

- pre-engagement
- engagement;
- planning;
- validation/verification execution;
- review;
- decision and issue of the validation/verification statement;
- facts discovered after the issue of the validation/verification statement;
- handling of appeals;
- handling of complaints;
- records.

### **5.2. Pre-engagement**

QSI shall require the client to submit information sufficient to carry out a pre-engagement review, including at least the following:

- a) client name and the proposed claim to be validated/verified;
- b) locations where the client's activities are undertaken;
- c) the validation/verification programme and associated specified requirements for the validation/verification;

<b>Doc. No</b>	<b>REH.02</b>	<b>Prepared By</b>	<b>Approved By</b>
<b>Issue Date</b>	<b>18.09.2023</b>		
<b>Revision Date</b>	<b>---</b>		
<b>Revision Number</b>	<b>00</b>		
<b>Page No/Total Page</b>	<b>6/19</b>		

- d) the objectives and scope of the validation/verification ;
- e) reports , data and any other relevant information ;
- f) where known at th is stage and where applicable , the materiality and the level of assurance ;
- g) any other information as required by the validation/verification programme .

The validation/verification body shall conduct a pre-engagement review of the information received from the client to ensure that:

- a) an applicable programme exists or a programme is to be established;
- b) the claim is understood (e.g. context, content and complexity);
- c) the objectives and scope of the validation/verification have been agreed with the client;
- d) the specified requirements against which the claim will be validated/verified have been identified and are suitable ;
- e) where applicable, the materiality and level of assurance have been agreed;
- f) the process for validation/verification activities can be achieved (e.g. evidence gathering activities, evaluation of gathered evidences);
- g) the validation/verification duration can be estimated;
- h) the validation/verification body has identified and has access to the resources and competences that are required to undertake the validation/verification;
- i) the time frame for the planned validation/verification can be proposed .

Following the pre-engagement review of the submitted information by the client the QSI shall either accept or decline to perform validation/verification.

### **5.3. Engagement**

QSI shall have an agreement with each client for the provision of validation/verification activities in accordance with the relevant requirements of this document and the requirements specified in the applicable validation/verification programme:

- a) For second-and third-party validation/verification activities, a legally enforceable agreement (e.g. a contract) ;
- b) For first party validation/verification activities , an internal agreement such as service level agreement, internal contract, statement of work, or other enforceable internal agreement.

QSI shall ensure its agreement requires that the client complies at least with the following:

- a) validation/verification requirements ;
- b) making all necessary arrangements for the conduct of the validation/verification , including
- c) provisions for examining documentation and access to all relevant processes, areas, records, and personnel;
- d) where applicable, making provisions to accommodate observers;
- e) complying with the rules of the validation/verification body for reference to validation/verification
- f) or use of marks.

<b>Doc. No</b>	<b>REH.02</b>	<b>Prepared By</b>	<b>Approved By</b>
<b>Issue Date</b>	<b>18.09.2023</b>		
<b>Revision Date</b>	<b>---</b>		
<b>Revision Number</b>	<b>00</b>		
<b>Page No/Total Page</b>	<b>7/19</b>		

The agreement shall confirm that the client engages the validation/verification body to undertake validation/verification activities, including the specification of:

- a) the items listed in 5.2;
- b) the specific requirements for the validation/verification activity, including any additional relevant requirements set by a programme or standard.
- c) The validation/verification body shall take responsibility for any inputs that it accepts to take into account as part of its validation/verification activities, including those that have been generated by the client or other external parties.

It is reviewed whether the conditions specified in the offer accepted by the customer are still valid and whether the resources required to perform the verification are still available.

**5.4. Planning**

The validation/verification body shall undertake the following planning activities taking into account the requirements specified in the applicable validation/verification programme before undertaking the validation/verification activities:

- a) assign competent resources to undertake the activities;
- b) determine the validation/verification activities based on the understanding of the claim;
- c) assess the risk of a material misstatement regarding the claim;
- d) confirm the timing and access arrangements with the client;
- e) determine evidence-gathering activities needed to complete the validation/verification in accordance with the specified requirements and consistent with the results of b) and c);
- f) prepare an evidence-gathering plan, taking into account c) and any measures that the client has in place to control sources of potential errors, omissions and misrepresentations ;
- g) prepare a validation/verification plan (5.4.2) considering the evidence-gathering plan as an input.

QSI shall develop a validation/verification plan that describes activities and schedules, and that includes the following:

- a) objectives and scope of validation/verification ;
- b) identification of the validation/verification team members and their roles and responsibilities in the team (e.g. team leader, observer) ;
- c) time frame and duration of validation/verification activities;
- d) specified requirements.

QSI shall inform the client of the names and roles of the team members with sufficient notice for any objection to the appointment of a team member to be made.

After the appointment is made with the QSIPRO Audit Module, a confirmation e-mail is sent to the audit team and the customer via QSIPRO.

<b>Doc. No</b>	<b>REH.02</b>	<b>Prepared By</b>	<b>Approved By</b>
<b>Issue Date</b>	<b>18.09.2023</b>		
<b>Revision Date</b>	<b>---</b>		
<b>Revision Number</b>	<b>00</b>		
<b>Page No/Total Page</b>	<b>8/19</b>		



This notification includes visit dates as well as information about whether the client organization objects to the appointment of a particular verifier or technical expert, or whether there is a conflict of interest with any team member that would affect impartiality. It is done in a way that allows sufficient time for the verification body to reconstitute the team in response to the valid objection. This notification also includes granting the verification team access permissions to all sites related to the verification process.

If the facility does not approve the verification team, it notifies QSI of the reason for disapproval. The objection is reviewed by QSI and if the justification is deemed appropriate, the verification team / member is changed.

### **5.5. Validation/verification execution**

QSI carries out verification/validation execution activities in accordance with the Verification/validation plan.

The verification/validation plan is revised as necessary during verification/validation execution activities.

Verification and Validation steps basically consist of the following steps.

**5.5.1. Strategic Analysis:** QSI performs strategic analysis to understand the activities and complexity of the business, project or product and to determine the nature and scope of verification activities. The results of strategic analysis are used in risk assessment.

**5.5.2. Risk Analysis:** One of the purposes of risk analysis is to manage the effort and time our organization will spend during verification processes. Another purpose of the risk analysis is to evaluate the possibility of the emission report containing material misstatements.

#### ***Risk types;***

Inherent risks, control risks and detection risks are identified and assessed for the GHG declaration. The following risks are identified:

- a) for releases and removals: occurrence, completeness, accuracy, cut-off and classification;
- b) for storage: availability, rights and obligations, completeness and accuracy and allocation.

**5.5.3. Process Analysis:** Gathering sufficient objective evidence about the original data/information, data/information management process, ensuring its traceability through any further analysis and calculation, Identifying inaccuracies and assessing their materiality, Process analysis to assess compliance with specified requirements, taking into account the verification/validation program makes.

<b>Doc. No</b>	<b>REH.02</b>	<b>Prepared By</b>	<b>Approved By</b>
<b>Issue Date</b>	<b>18.09.2023</b>		
<b>Revision Date</b>	<b>---</b>		
<b>Revision Number</b>	<b>00</b>		
<b>Page No/Total Page</b>	<b>9/19</b>		

**a- Site Visits:** Site visits are appropriately planned and conducted to collect information needed to reduce verification risk and assist in the design of evidence collection activities.

QSI conducts a site or facility visit under any of the following situations:

- a) initial verification;
- b) subsequent verification in which the verifier does not have knowledge of previous verification activities and results;
- c) a verification where the ownership of a site or facility has changed and the emissions, removals and storage of the site or facility are material to the GREENHOUSE GAS claim;
- d) when inaccuracies are detected during verification indicating the need to visit a site or facility;
- e) there are unexplained material changes in emissions, removals and storage since the previous verified GREENHOUSE GAS declaration;
- f) Adding a site or facility that is important for the GREENHOUSE GAS declaration;
- g) significant changes in the scope or limit of reporting;
- h) significant changes in data management involving the particular site or facility.

**b- Evidence Collection:** The verification/validation team carries out evidence collection activities in field and office studies to collect sufficient and appropriate evidence on which to base the conclusion. The higher the risk of misrepresentation, the more convincing evidence is obtained. Structural risk and detection risk are taken into account when carrying out evidence collection activities. Analytical procedures and tests are applied for each type of material release or removal, regardless of the risks identified.

**c- Greenhouse Gas Information System and Controls:** The scope of the GREENHOUSE GAS information system and control assessment depends on the results of the risk assessment. Evidence gathering activities that evaluate the design and effectiveness of GHG information systems and controls consider the following:

- Selection and management of GHG data and information;
- Processes for collecting, processing, combining and reporting GREENHOUSE GAS data and information;
- Systems and processes that ensure the validity and accuracy of GREENHOUSE GAS data and information;
- Design and maintenance of the GREENHOUSE GAS information system;
- Systems, processes and personnel supporting the GREENHOUSE GAS information system, including activities to ensure data quality;
- Results of device maintenance and calibration;
- Results of previous verifications, if available and appropriate.

**d- Data Flow Activities:** Data flow activities include all the necessary steps and activities, starting from primary data to the preparation of the enterprise's emission report. Data flow activities mainly include; It creates activities such as data analysis, measurement,

<b>Doc. No</b>	<b>REH.02</b>	<b>Prepared By</b>	<b>Approved By</b>
<b>Issue Date</b>	<b>18.09.2023</b>		
<b>Revision Date</b>	<b>---</b>		
<b>Revision Number</b>	<b>00</b>		
<b>Page No/Total Page</b>	<b>10/19</b>		

keeping records, sending samples to the laboratory for analysis and gathering the data in the emission report.

- e- Analytical Procedures:** Analytical procedures; It refers to the analysis of fluctuations and trends in data, including analysis of values that deviate from predicted amounts that are inconsistent with other relevant information.
- f- Control Tests:** The verification team implements evidence collection activities to test the operating effectiveness of the controls. If deviations are detected, the verifier evaluates whether the deviations affect the ability to rely on those controls, whether additional control testing is necessary, and whether other types of evidence gathering activities need to be implemented.
- g- Prediction Challenges:** If the risk assessment has identified the predictive approach that will have a significant impact on the overall GREENHOUSE GAS declaration, the verification team evaluates:
  - the suitability of the forecast methodology;
  - the applicability of the assumptions in the estimate;
  - the quality of the data used in the prediction.

The verifier develops evidence collection activities that test the operating effectiveness of the controls that govern the development of the estimate. The verifier develops its own estimate or range to evaluate the responsible party's estimate.

- h- Sampling:** If sampling is used, the verifier takes into account the purpose of the evidence collection activities and the characteristics of the population from which the sample will be taken when designing the sample using the Sampling Plan.
- i- Assessment of Ownership:** The verifier evaluates whether the responsible party has or has the right to claim the emission reductions or removal improvements specified in the GREENHOUSE GAS declaration.
- j- Data Verification:** In addition to the reported data, the data that forms the basis of the report is also checked. The most important activity is checking the accuracy and reliability of the data and checking the compatibility of the obtained data with the primary source data.
- k- Uncertainty Evaluation:** Uncertainty may arise from a single source or more than one source. In the calculation-based method, if activity data is determined by measurement systems under the control of the enterprise, uncertainty can be determined by various methods.
- l- Erroneous Notifications:** When the verification team detects erroneous notifications or non-conformances while carrying out the verification processes, it immediately informs the

<b>Doc. No</b>	<b>REH.02</b>	<b>Prepared By</b>	<b>Approved By</b>
<b>Issue Date</b>	<b>18.09.2023</b>		
<b>Revision Date</b>	<b>---</b>		
<b>Revision Number</b>	<b>00</b>		
<b>Page No/Total Page</b>	<b>11/19</b>		

business via the Email button in the software Non-Conformance Module and requests the necessary corrections and, if necessary, correction of the greenhouse gas declaration. The Business is obliged to correct the erroneous notifications or non-conformities reported to it within 15 days after the Business is notified of the non-conformity and upload it to the software Non-Conformity Module. For non-conformances not responded to within 15 days, the business is warned by sending an e-mail via the QSIPRO non-conformance module and an additional 15 days are given. The maximum period for closing all nonconformities is 90 days after the process analysis site visit.

**m- Office Work:** The verification team is in constant communication with the customer after the field visit. It evaluates the information/documents and nonconformance closures received from the customer through verification software. The total emission amount is calculated by the verification team in the light of the activity data obtained during the verification process.

**n-** Evaluation of GREENHOUSE GAS Declaration:

- *Evaluation of changes*

The verifier evaluates risks and changes in materiality threshold that may have occurred throughout the verification process. The verifier evaluates whether any high-level analytical procedures applied are representative and appropriate.

- *Evaluating the adequacy and appropriateness of the evidence*

The verifier determines whether the evidence collected is sufficient and appropriate to reach a conclusion. If the verifier determines that there is insufficient or inappropriate evidence, the verifier develops additional evidence collection activities.

- *Evaluation of material misrepresentations*

The verifier evaluates and documents material misrepresentations.

- *Evaluation of compliance with the criteria*

The verifier evaluates any non-compliance with the criteria. For projects, when assessing compliance, the verifier should consider the following:

- the scope of implementation of the project, including the completeness of the installation of technology, equipment and measurement equipment;
- the operation of the project, including operational features, compared to the limitations and assumptions in the criteria;
- the monitoring plan and methodology, including any requirements in those criteria;
- changes in the monitoring plan, installed equipment or current status;

<b>Doc. No</b>	<b>REH.02</b>	<b>Prepared By</b>	<b>Approved By</b>
<b>Issue Date</b>	<b>18.09.2023</b>		
<b>Revision Date</b>	<b>---</b>		
<b>Revision Number</b>	<b>00</b>		
<b>Page No/Total Page</b>	<b>12/19</b>		

- Conservatism decisions that have a significant impact on GREENHOUSE GAS declaration;
- the results of any verification.

• *Evaluation of changes in previous periods*

The verifier determines whether any changes in prior periods that make periods incomparable have been appropriately disclosed by the responsible party.

• *Conclusion and draft opinion*

The verifier reaches a conclusion based on the evidence collected and prepares a verification opinion.

QSI applies a reasonable level of confidence (where the risk of detection is low) in verification activities. However, if the applied special greenhouse gas emission program (accepted by TÜRKAK, DAKKS and internationally valid; GHG Protocol, etc.) foresees the application of a limited confidence level (situation where the risk of detection is high), then this confidence level can be used in accordance with the conditions in the program.

The materiality level is applied at a maximum of 5% unless otherwise specified in the applied greenhouse gas emission program or if no special greenhouse gas emission program is taken into account.

- o- Verification / Validation Report:** Before the Chief Verifier creates the verification report and delivers it to the enterprise, the enterprise must submit the final version of the emission report and calculations to our organization. As a result of the changes that occur during the verification process, the business passes the emission report through internal control and confirms that the report is the final version and submits it to our organization. Verification findings are also finalized based on the final emissions report, taking into account customer records and unclosed feedback. All decisions regarding verification are based on objective evidence and the findings are concluded in the light of this evidence.

As a result of verification/validation, at least the following documents are prepared.

- a) A conclusion regarding the outcome of the activities
- b) A draft verification/verification statement
- c) Verification Report

NOTE: The report may be a separate document or may be included in a document containing the draft Verification/validation statement.

<b>Doc. No</b>	<b>REH.02</b>	<b>Prepared By</b>	<b>Approved By</b>
<b>Issue Date</b>	<b>18.09.2023</b>		
<b>Revision Date</b>	<b>---</b>		
<b>Revision Number</b>	<b>00</b>		
<b>Page No/Total Page</b>	<b>13/19</b>		

## 5.6. Independent Review

Review is performed by individuals not involved in the Verification/validation audit.

The purpose of independent review checks includes, but is not limited to:

- ✓ Reviewing the quality of the activities carried out and checking the presence of technical errors or negligence,
- ✓ A final re-checking of whether appropriate professional care and assessment has been applied (such as checking the consistency of the scope of the activity with the activities carried out in the enterprise and reaching a reasonable level of confidence),
- ✓ Confirming that the verification team carries out its activities within the framework of the legislation and that the verification procedures are carried out appropriately,
- ✓ Evaluating the adequacy of the evidence collected to support the verification opinion,
- ✓ Making a final general review (correcting minor errors, correcting spelling errors, etc.).

Note - A program may impose additional restrictions, for example, requiring that the review be performed by individuals not involved in certain Verification/validation planning activities.

The review confirms:

- a) All Verification/validation activities have been completed in accordance with the agreement and schedule;
- b) The sufficiency and appropriateness of the evidence to support the decision;
- c) Whether significant findings have been identified, resolved, and documented.
- d) The reviewer communicates with the Verification/validation team when the need for clarification arises.

## 5.7. Decision and publication of the verification/validation statement

### 5.7.1. Decision

After completion of the verification/validation review, the decision is made by persons not involved in the verification/validation process (Planning, LA, A, TE).

When QSI does not issue a Verification/validation statement, it notifies the customer.

NOTE: A program may specify additional constraints that, for example, require decisions to be made by individuals not involved in certain verification/validation planning activities.

Based on this decision, a verification/validation statement is issued or not based on program requirements.

<b>Doc. No</b>	<b>REH.02</b>	<b>Prepared By</b>	<b>Approved By</b>
<b>Issue Date</b>	<b>18.09.2023</b>		
<b>Revision Date</b>	<b>---</b>		
<b>Revision Number</b>	<b>00</b>		
<b>Page No/Total Page</b>	<b>14 / 19</b>		

### 5.7.2. Issuance of verification/validation statement

When QSI issues a Verification/validation statement, the statement:

- a) Indicates the name of the customer;
- b) Indicates whether it is a verification statement or a validation statement;
- c) refers to the statement, including the date or period covered by the statement;
- d) Includes the type of Verification/validation organization relevant to the assertion in question (i.e. first party, second party or third party);
- e) includes the QSI name and address (for example, if symbols such as the accreditation symbol are included, they must not be misleading or ambiguous);
- f) Defines the objectives and scope of verification/validation;
- g) Explain whether the data and information supporting the statement are hypothetical, estimated and/or historical in nature;
- h) Contains a reference to the verification/validation program and relevant specified requirements;
- i) Contains the decision made about the assertion, including the satisfaction of program-related requirements (e.g. materiality or level of assurance);
- j) Specifies the date and unique identification of the declaration;
- k) If requested by the Program, include any findings not addressed prior to issuance of the verification/validation statement.

### 5.8. Doğrulama/geçerli kılma beyanının yayınlanmasından sonra keşfedilen gerçekler

Errors may be detected in the verified report for the following reasons.

- After internal audits carried out within the institution
- After external examination results
- In light of additional information from the customer
- After complaints about the customer to QSI
- In line with the verification results made in the following year
- After the checks carried out by the Ministry
- Other reasons.

If new facts or information that could materially affect the verification/validation statement are discovered after the publication date, the following actions are taken:

- a) To forward the issue to the customer and, if necessary, the program owner, as soon as possible;
- b) Take appropriate measures, including:
  - 1) Discuss the issue with the customer;
  - 2) Evaluate whether the verification/validation statement requires revision or retraction.

Doc. No	REH.02	Prepared By	Approved By
Issue Date	18.09.2023		
Revision Date	---		
Revision Number	00		
Page No/Total Page	15/19		

If the verification/validation statement requires revision, QSI implements processes to issue a new statement that includes stating the reasons for the revision. These may involve repeating the relevant steps of the verification/validation process.

QSI may also communicate to other interested parties the fact that the reliability of the original statement may now be compromised, given new facts or information.

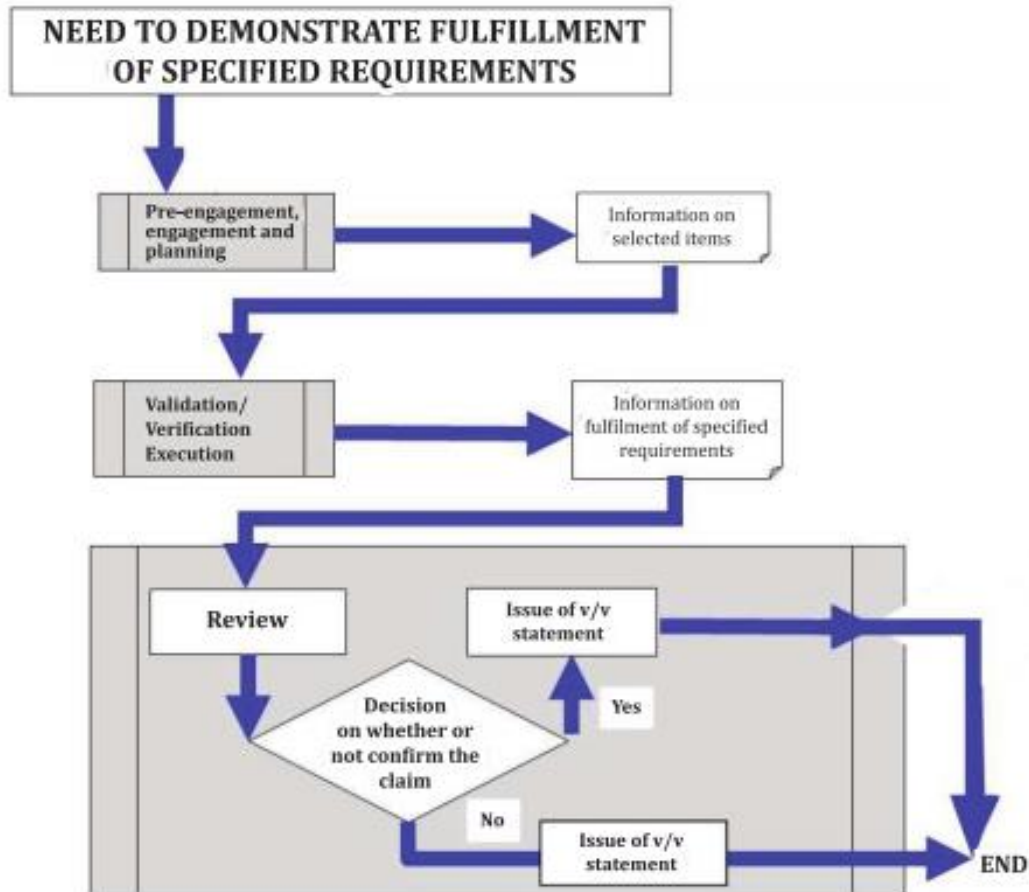
### **5.9. Objections and Complaints**

Objections and complaints are managed by the Objection and Complaint Procedure available at [www.qsi.com.tr](http://www.qsi.com.tr).

<b>Doc. No</b>	<b>REH.02</b>	<b>Prepared By</b>	<b>Approved By</b>
<b>Issue Date</b>	<b>18.09.2023</b>		
<b>Revision Date</b>	<b>---</b>		
<b>Revision Number</b>	<b>00</b>		
<b>Page No/Total Page</b>	<b>16/19</b>		



## 5.10. Verification / Validation Process Flow Chart



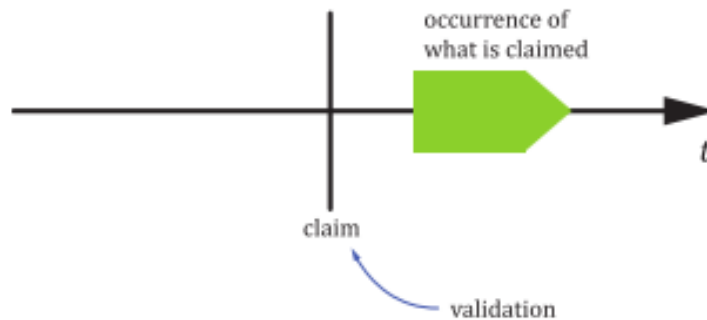
NOTE A validation/verification statement is issued or not issued according to the programme requirements.

<b>Doc. No</b>	<b>REH.02</b>	<b>Prepared By</b>	<b>Approved By</b>
<b>Issue Date</b>	<b>18.09.2023</b>		
<b>Revision Date</b>	<b>---</b>		
<b>Revision Number</b>	<b>00</b>		
<b>Page No/Total Page</b>	<b>17/19</b>		

**5.11. Schematic drawing of validation/verification application**

**Illustration of validation/verification application**

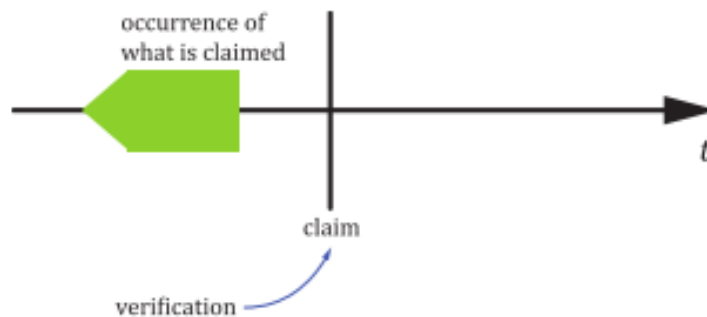
Figure C.1 illustrates the application of validation.



NOTE Validation bodies provide assurance by confirming the plausibility of claims regarding information on intended future use.

**Figure C.1 — Validation**

Figure C.2 illustrates the application of verification.



NOTE Verification bodies provide assurance by confirming the truthfulness of claims regarding historic information.

**Figure C.2 — Verification**

<b>Doc. No</b>	<b>REH.02</b>	<b>Prepared By</b>	<b>Approved By</b>
<b>Issue Date</b>	<b>18.09.2023</b>		
<b>Revision Date</b>	<b>---</b>		
<b>Revision Number</b>	<b>00</b>		
<b>Page No/Total Page</b>	<b>18/19</b>		

**6. REVISION TRACKING PAGE**

Rev. No	Rev. Date	Revision Explanation
00	18.09.2023	First Issue

<b>Doc. No</b>	<b>REH.02</b>	<b>Prepared By</b>	<b>Approved By</b>
<b>Issue Date</b>	<b>18.09.2023</b>		
<b>Revision Date</b>	---		
<b>Revision Number</b>	<b>00</b>		
<b>Page No/Total Page</b>	<b>19/19</b>		