3 Types of technical review

This guide provides three options for conducting a technical review. This chapter explains the three approaches so that the user can select the type of technical review that fits their objectives.

3.1 Introduction to types of technical review

The objectives of the technical review will inform whether first-, second- or third-party technical review is most appropriate. The distinctions correspond to the varying levels of independence between the user and the technical reviewer:

- First party. This type of technical review is carried out by the user – that is, the same government agency that is responsible for the implementation of the policy and/or the impact assessment.
- Second party. This type of technical review is performed by a person or organization that has an interest in, or affiliation with, the user.
- Third party. This type of technical review is performed by a person or organization that is independent from the user, in terms of commercial, financial and legal interests.

The credibility provided by a technical review will depend, to an extent, on the amount of independence of the technical reviewer from the user. The greater the autonomy of the technical reviewer – that is, separation between the entity responsible for the technical review and those responsible for the design, implementation and assessment of a policy – the greater the independence in the approach to technical review. As discussed later in this chapter, several factors influence the user's desired level of independence in a technical review.

The next three sections describe the types of technical review based on the entity selected by the user to conduct the technical review. First-, secondand third-party technical reviewers should follow similar procedures when conducting a technical

review, as the procedures are as important as who performs the technical review.

The technical review process determines whether ICAT key recommendations were followed in preparing the impact assessment, and were implemented in a manner consistent with applicable ICAT assessment principles. Reasonable methods and assumptions should also be applied in the impact assessment.

The type of technical review pursued should be closely linked to the purpose of the review. For some, technical review will be an evaluative review process only. For others, technical review may be sought to provide a greater level of confidence in the results of the impact assessment, perhaps for an external audience. In all cases, technical review should be a cooperative, iterative process that provides feedback, and allows improvement in impact assessment and reporting practices.

3.2 First-party technical review

First-party technical review is done by the user – the government agency leading the implementation and/or assessment of impacts of the policy. This can be seen as a self-review. This approach may be desirable for users who are interested in reviewing an ex-ante impact assessment or an early-stage review of progress of implemented policies. This type of review is similar to internal auditing, quality control procedures or other systems used as a means of internal improvement.

Several possible scenarios would be characterized as first-party technical review, such as where the user has authority to monitor and report the impacts of a policy and is also responsible for the technical review of the assessment report. In this case, the team formed to conduct the technical review comes from the same agency as the user. Reviewers from the user organization will have more familiarity with the review objectives, which can be seen as a benefit of a first-party review.

Another possible scenario is where one government agency implements the policy and has the authority to monitor and report the impacts, and another government agency has responsibility for the technical review. This would be considered first-party review if the agency conducting the technical review has not been purposely established by the government as an independent inspector or auditor. The systems in place to create an independent inspection or auditing function within a government determine whether technical review conducted by a different public sector agency would be considered first or second party.

Box 3.1 provides examples of first-party technical review.

3.3 Second-party technical review

Second-party technical review is done by an entity that is not the responsible government party that is leading the implementation and/or assessment of impacts of the policy. It may be either an external entity, or a government regulator or inspection/

BOX 3.1

Examples of first-party technical review

United States audit of an internal environmental management system

The United States Environmental Protection Agency (U.S. EPA) carried out an internal audit to assess matters pertaining to Region 7's Environmental Management System (EMS). The scope of the internal audit was to determine whether the system was conforming with the guidance in ISO 14001: "Environmental management systems". The EMS was also checked to see whether it was meeting internal performance objectives, and was being adequately implemented and maintained. Data were collected for Region 7's senior management concerning the suitability, adequacy and sufficiency of the EMS.

The audit team was made up of government employees, including auditing experts, EMS experts, and professionals directly and indirectly affiliated with the EMS. However, staff directly involved with Region 7's EMS were not part of the audit team. The audit team leader and their assistant were required to complete the American National Standards Institute – American Society for Quality (ANSI-ASQ) National Accreditation Board EMS auditing course to ensure knowledge in the auditing processes and EMS particular to U.S. EPA.

Ghana review of its first biennial update report

In the submission of the first BUR for Ghana, the country requested support from several experts to help them with a peer review of specific sections of the national GHG inventory. This peer review helped Ghana to improve and amend the inventory before it was made public as part of the BUR.

This was considered a first-party rather than a second-party review because the organization that provided the professional experts who led the review – the Environmental Protection Agency (EPA) of Ghana – is established as an agency of the Ministry of Environment, Science, Technology and Innovation, which was responsible for submitting the BUR.¹² The EPA of Ghana is responsible for protecting and improving the environment, and has both inspection and enforcement roles.

Because the EPA was founded to have an independent oversight function, as part of government, the review would also not be considered to be a third-party review.

United Kingdom achievement of carbon budgets

The United Kingdom *Climate Change Act (2008)* established the target of reducing GHG emissions by at least 80% by 2050. The progress is monitored on an annual basis against carbon budgets that cover five-year periods. The Department of Business, Energy and Industrial Strategy (DBEIS) oversees the actions necessary to monitor and report, in addition to promoting the enhancement of mitigation actions in the different sectors. The Department for Transport (DfT) monitors the GHG impacts of transportation policies in the country, and works to enhance GHG reductions achieved by transportation policies and actions. DfT uses data from the national GHG inventory developed by Ricardo Energy & Environment and compiled by DBEIS to monitor the sectoral progress and reports to DBEIS. In this sense, a first-party review would take place when DBEIS reviews the data provided by DfT on the GHG effects of transportation policies in the country.

¹² Republic of Ghana (2015).

auditing body with an interest in, or affiliation with, the performance or results of the policy.

In international auditing, second-party auditing is mostly associated with the ISO 9000 standards¹³ and refers to an external audit of a supplier by a customer or by a contracted organization on behalf of a customer. However, these types of audits or evaluations can be done by regulators or any other external party that has a formal interest in an organization.14

Second-party review provides a greater level of independence between the user and reviewer than first-party review, but a lower level of independence than third-party review. This middle level of independence results from the separation that exists between the user and a second party, although second parties still have some affiliation with, or interest in, the user and/or the policy implemented by the user.

The two most common scenarios of second-party technical review are review by:

- an internal auditor general or independent regulatory body of the government
- a consultant or professional expert who has an interest in, or affiliation with, the policy design or implementation, but is not the actual party responsible for design or implementation.

In the first scenario, users would work with an institution set up as independent of the government. Many countries have an internal audit body, whose offices may have titles such as Auditor General, Supreme Audit Institution, Comptroller General, or Chief Financial Officer. The auditor or comptroller general is empowered to improve accountability in fiscal or fiduciary matters through internal auditing and reporting on the government's operations. Institutionally, although part of the government they serve, these auditors are typically given independence or autonomy from the executive that is legal, administrative, contractual and budgetary.

The government entities that perform such audits are typically affiliated with the International

Organization of Supreme Audit Institutions (INTOSAI). Guidance for public sector auditors on governance, oversight and internal controls is provided in the INTOSAI framework of International Standards of Supreme Audit Institutions (ISSAI Framework).

This form of auditing in the public sector is well established. The primary function of auditors is to oversee elected and public officials in the receipt, disbursement and application of public funds; and to detect or deter corruption. The scope of the auditing agency could be extended to conduct technical review of performance related to public policies. Within INTOSAI, a Working Group on Environmental Auditing aims to assist supreme audit institutions (SAIs) in acquiring a better understanding of the specific issues involved in environmental auditing, facilitate exchange of information and experience among SAIs, and publish guidelines and other informative material for their use. In this manner, such SAIs are already using audit procedures beyond financial audits and relating to environmental protection policies.15

In the second scenario above, users hire a consultant, such as an adviser or contractor to government, who does not have responsibility for the implementation and/or assessment of impacts of the policy. However, the consultant may be affiliated with a trade or industry association, and the policy results that they will be reviewing are within, or affected by, the sector where they have a commercial or shared interest with the user.

In both scenarios, reviewers have a good understanding of the organization or government responsible for the assessment report, as a result of their prior affiliation with the user. Second-party reviewers may also have strong technical expertise and understanding of the policy that was assessed, depending on their affiliation with the user. Secondparty technical review allows close collaboration between the user and reviewer where independence is less of a priority. This type of collaboration encourages learning and improvement through the technical review process.

Box 3.2 provides an example of second-party technical review.

¹³ The ISO 9000 family addresses various aspects of quality management. The standards provide guidance and tools for companies and organizations that want to ensure that their products and services consistently meet customers' requirements, and that quality is consistently improved.

¹⁴ ISO 9001 is available at: <u>www.iso.org/standard/62085.html</u>.

¹⁵ For more information on WEGA, see www.environmental-auditing.org.

BOX 3.2

Example of second-party technical review

Brazil Federal Accountability Office and Auditing of Forest Concessions

The Brazilian Federal Court of Accounts (TCU – Brazil) is the external control institution of the federal government that supports the National Congress with overseeing the budget and financial execution. The TCU is responsible for accounting, financial, budget, performance and property oversight of public bodies and entities of the country for legality, legitimacy and best value.16

In addition to financial audits, the TCU has audited federal forest concession processes, whereby the public power delegates to private enterprises, for a fixed term, the right to practise sustainable forest management for the exploitation of products and services (i.e. timber, non-timber products and, in some cases, tourist activities in the conservation unit). The main conclusions of the audit revealed that there are deficiencies in the institutional and legal framework that may be negatively impacting the implementation and consolidation of federal forest concessions. Of concern was the lack of coordination among the various actors involved in the forest concession process and the informal operation of the units responsible for the concession under the Brazilian Forest Service.

As a deliberation, the TCU instructed the Brazilian Ministry of the Environment and the Brazilian Forest Service to present an action plan for adopting measures to remedy the lack of clarity and coordination among the various actors in the forest concession process. The main benefit expected from this audit is an improvement in the performance of the various players involved in the concession process and greater transparency in the rules of the process.¹⁷

In this sense, the TCU undertakes a second-party review process, as it is part of the Brazilian Government, yet is authorized to evaluate legality and impose penalties when necessary.

3.4 Third-party technical review

Third-party technical review is probably the most well known of the three types of technical review. Thousands of standards for goods, services and products across all economic sectors require conformity assessment to be conducted by thirdparty entities, such as independent accounting, engineering or policy analysis organizations, or accredited verification bodies. There are well-established standards and accreditation requirements for verification, and certification programmes that support and oversee the practice of such entities.

Two kinds of third-party technical review are described in this section: independent verification, and technical expert review or analysis. The two kinds stem from the process of carbon project validation/verification and the process of technical expert review within UNFCCC, notably the IAR and ICA processes. Both processes use third-party entities to conduct evaluations.

Third-party technical review provides a greater level of independence than first- or second-party review, given that there is no affiliation or interest between the user and reviewer. This can allow reviewers to conduct the review with a higher degree of objectivity, leading to increased credibility of the assessment report to external stakeholders.

The technical expert review or analysis approach, as it is designed in the IAR and ICA processes, is more facilitative. Its primary goal is to enhance transparency and identify areas for improvement, as well as identify capacity-building needs (in the case of ICA). In contrast, the independent verification process is focused on systematically identifying areas for improvement. Verification is less facilitative in that the review team does not provide concrete suggestions for how to address the findings.

Implementation of the IAR and ICA processes began in 2014; therefore these processes are less established than the project verification process. However, both processes include expert-conducted technical review or analysis of reports from countries. UNFCCC has an established training programme for these processes. Upon successful completion of the programme, experts are eligible to be part of the team of technical experts and to undertake ICA.

¹⁶ Tribunal de Contas da União (2017).

¹⁷ Tribunal de Contas da União (2014).

3.4.1 Independent verification

Independent verification conducted by an independent entity that is a commercial or non-profit firm is the most common type of third-party review. Often these entities hold accreditation to certification programmes and verification standards, such as:

- the CDM, for which entities are accredited as "designated operational entities" (DOEs) by the CDM Executive Board to validate project design and verify whether implemented projects have achieved planned GHG emissions reductions
- · voluntary and mandatory reporting programmes, for which firms receive accreditation to ISO 14065¹⁸ by an accreditation body and are referred to as "validation/verification bodies" (VVBs).

The terms "DOE" and "VVB" are similar in concept and reflect a similar level of independence. Verification firms that operate as DOEs and VVBs are experienced in selecting and managing teams with the appropriate competencies for the scope

of the review, and have management systems for verification that could be used for the purposes of technical review as set out in this guide.

Although independent verification firms conduct the work and are expected to strictly safeguard against conflict of interest, they do enter into a commercial relationship with the entity pursuing verification or technical review. Firms are typically chosen based on their knowledge and experience, technical expertise, and/or low levels of potential personal or institutional conflict of interest. Most countries have DOEs or VVBs that perform independent verification. Performance of verification services is typically done on a fee-for-service basis.

Box 3.3 provides an example of third-party technical review.

3.4.2 Technical expert review or analysis

Technical expert review or analysis is where an individual or team with experience and knowledge in the relevant sector or policy, but not within the same agency as the user, conducts the technical

BOX 3.3

Example of third-party technical review by an independent verification firm

Entergy Corporation is a company based in the United States that generates and distributes electric power and natural gas. The company is a major GHG emitter, emitting 40,195,784 tonnes of carbon dioxide equivalents (tCO₃e) in 2014, for which it sought verification. Although this example is of a corporation and not a government, the scale of the operations could be comparable to some users' anticipated impacts.

The company sought independent third-party verification for internal and external purposes – internally, to track reduction targets, and for annual reports and corporate social responsibility reports; and externally, to voluntarily report to the American Carbon Registry, the Carbon Disclosure Project (now CDP) and the Dow Jones Sustainability Index. Seven team members from the consultancies ICF and Cventure conducted verification with a limited level of assurance on Entergy's 2014 GHG inventory. The team consisted of one lead technical reviewer, three associated technical reviewers, two technical experts and one internal peer reviewer. The verification was conducted from December 2014 to March 2015.

The company set its materiality threshold for a limited level of assurance verification at 10% for the corporate inventory. The concept of materiality for this purpose was defined in the context of the overall uncertainty in the reported data. Although materiality is not the same as uncertainty, the company approached the quantity reported with the potential for uncertainties and/or associated errors.

The verification report found no serious misstatements or discrepancies in Entergy's 2014 GHG inventory. It was found that Entergy did not provide sufficient supporting data and methodological references for three emissions sources; however, these only comprised about 2.3% of the total reported emissions, within the established threshold of 10%. Therefore, the audit report's conclusion was to issue a statement of limited assurance for the reported emissions.¹⁹

¹⁸ Available at: www.iso.org/standard/60168.html.

¹⁹ ICF International (2015).

review. Technical expert review teams are typically appointed either directly by the user or by a multilateral or supranational agency that oversees a reporting programme. These agencies typically draw from a recognized roster of experts, who can come from governments, international organizations, non-governmental organizations (NGOs) or research institutes. Examples are as follows:

UNFCCC Roster of Experts. These experts serve in their own capacity as independent reviewers. The UNFCCC secretariat manages a group of nearly 150 experts who contribute to a number of processes. These processes include reviews of annual submissions of GHG inventories and supplementary information under the Kyoto Protocol submitted by Annex I Parties, reviews of national communications and biennial reports submitted by Annex I Parties, and technical analysis of BURs submitted by non-Annex I Parties. In addition, experts contribute to the technical assessment sessions of proposed forest reference emissions levels for the implementation of the UNFCCC Cancun Agreement²⁰ to reduce emissions from deforestation and forest degradation (REDD+), submitted on a voluntary basis by developing country Parties.

 Forest Carbon Partnership Facility (FCPF) roster of experts. This roster is maintained by the Facility Management Team (FMT). The experts can be selected to serve on the Technical Advisory Panel (TAP) as needed, offering a wide range of technical and policy expertise and knowledge of specific country conditions. The FMT invites the TAP to review Readiness Preparation Proposals (R-PPs) submitted by REDD-eligible countries, for completeness and quality in meeting the criteria for R-PP set out in the FCPF Information Memorandum. The TAP review of a country's R-PP is led by an expert who serves as the lead reviewer. To achieve consistency, each expert selected to review an R-PP completes their review according to a standard template, and the lead reviewer is then responsible for synthesizing the various individual reviews into a summary panel-wide review. The summary review is made public, to encourage transparency of the FCPF process.

Members of these expert rosters are often required to pass a test to demonstrate their expertise in the relevant sector and process.

Box 3.4 provides an example of technical analysis.

BOX 3.4

Example technical analysis of South Africa's first biennial update report

A Team of Technical Experts (TTE) was organized to analyse South Africa's first BUR. The TTE was composed of six experts, and three members from the UNFCCC Secretariat provided administrative support to the TTE. The six experts are members nominated to the UNFCCC Roster of Experts and have successfully completed the training programme run by the Consultative Group of Experts. The members of the TTE were not involved in developing South Africa's first BUR. The team was co-led by two members of the TTE: one from an Annex I Party and another from a non-Annex I Party.

The members of the review team were obliged not to act as representatives of their respective nations. This was to ensure that they acted in a manner that was non-intrusive, non-punitive and respectful of national sovereignty, in accordance with the objective of modalities and guidelines of the ICA process.

During the technical analysis of the BUR, the TTE identified the extent to which the BUR included the key elements of information required, and identified constraints and gaps, and related financial, technical and capacity-building needs. The results of the analysis were provided in a summary report. The summary report was reviewed, commented on and approved by the Party responsible for the BUR.

4 Qualifications of technical review teams

This chapter provides guidance to users and technical reviewers on the qualifications that are important to have in a technical review team. The quality of a technical review process and the confidence one can have in its results rely on the competence of those conducting the technical review.

4.1 Competencies of technical review teams

Individual or technical team competence consists of a mix of knowledge and skills. "Knowledge" refers to the understanding, proficiency and mastery of the subject area to be reviewed. It stems from the education, professional experience and training of the technical reviewer. "Skills" refer to the qualities of enquiry and analysis the technical reviewer employs. Such attributes include active listening, systematic review techniques, open-ended questioning, memory and recall, and a professional manner.

This section describes the competencies to be considered when selecting a technical reviewer or determining the composition of a technical review team. Having an understanding of these competencies will also enable the user to prepare for technical review. Technical reviewers should possess both knowledge and skills across a range of subject areas, as discussed in the sections below.²¹

4.1.1 Technical review techniques

To apply techniques appropriate to different technical reviews, and conduct reviews in a consistent and systematic manner, a technical review team or team member should be able to:

- plan and organize their work effectively
- conduct a technical review within an agreed time frame
- prioritize and focus on matters of significance

- collect information through effective interviewing and observation, and review of documents, records and data
- understand the use, appropriateness and consequences of sampling techniques
- ascertain the sufficiency, reliability and appropriateness of evidence to support technical review findings and conclusions
- prepare complete, quality and timely technical review reports
- maintain the confidentiality and security of information, as agreed
- maintain ethics standards and impartiality
- communicate effectively, in local language or through an interpreter.

4.1.2 Management systems, organizational procedures and data

To comprehend the scope of the technical review, and review the data supporting an impact assessment, and the application of guidance, tools and methodologies within a particular organizational structure or system, a technical review team or team member should have knowledge and skills relating to:

- quality or environmental management systems, applicable procedures or other management systems of the agencies or organizations involved
- information systems and technology for authorization, security, distribution and control of documents, records and data
- interaction between the components of management, data and knowledge management systems
- differences between, and priority of, supporting documents and data for the impact assessment

²¹ Adapted from ISO 19011 (www.iso.org/standard/50675.html).

- · organizational structure, governance, functions and relationships, including interagency relationships
- governance or business processes, and cultural and social customs.

4.1.3 Subject matter

To review specific impacts, make qualitative judgments and review the consistent application of ICAT assessment principles, a technical review team or team member should have knowledge and skills in relevant subject matter disciplines relating to:

- GHG estimates, accounting, modelling and measurement
- sustainable development disciplines in social and natural sciences
- impact monitoring and evaluation, policy analysis, economic analysis and statistics
- language(s) relevant to the country and the assessment report.

4.1.4 Policy, law and regulation

To work within, and be aware of, the requirements that apply to the user, a technical review team should have knowledge and skills relating to:

- national, regional and local policies, laws and regulations
- international treaties and conventions
- other applicable agreements.

4.1.5 Team leader specialization

Team leaders will require specific experience and training to manage technical review teams. A technical review team leader should be able to:

- plan the technical review and make effective use of resources during the review
- represent the technical review team in communications with clients
- organize and direct members of the technical review team

- provide direction and guidance to technical reviewers-in-training
- lead the technical review team to reach the review conclusions
- work in varying cultural contexts
- prevent and resolve conflicts
- prepare and complete the technical review report, considering the full technical review team's findings
- form technical review teams appropriate to the assignment – for example, a team that includes a professional accountant familiar with the reporting entity and subject matter experts for the specific environmental attributes to be assessed (e.g. oil and gas expert, professional engineer, professional forester).

4.2 Training, certification and accreditation

The competencies discussed in Section 4.1 can be demonstrated through training, certification or accreditation. There are rigorous training or certification programmes for technical experts or independent consultants who can serve as reviewers, as well as various programmes for the accreditation of technical reviewers, auditors and verifiers. Hiring firms and individuals with training, certification or accreditation, such as those described below, can help ensure that the technical review team has the necessary knowledge and skills to achieve the review objectives. Review objectives should inform the type of training, certification or accreditation required for a review team. For example, users that need to demonstrate results to a donor agency may be required to use a review team with a particular accreditation.

Accredited entities and bodies have systems for training, oversight and continual improvement that are important to maintain and enhance the competence of professionals who conduct technical review. Some programmes that maintain a roster of experts also have systems that can strengthen the competence of reviewers.

Training, certification and accreditation are particularly important for users pursuing secondor third-party technical review. Where the user's

objectives include providing a greater level of confidence in the results of the impact assessment. it is important for an external audience to have confidence in the review team's qualification. training, certification and accreditation.

4.2.1 UNFCCC Roster of Experts

The UNFCCC Roster of Experts²² is a list of technical experts who are nominated by their respective governments through the National Focal Points of the Parties under UNFCCC. The experts can contribute to the review of national GHG inventories, national communications and BURs upon completion of the UNFCCC training programme. The training programme covers three sets of training materials: provisions on conducting technical analysis of BURs under the ICA process, background materials covering methods and science on key themes addressed in BURs (i.e. mitigation, GHG inventory, needs and support, and REDD+), and provisions on technical analysis of a technical annex related to REDD+ activities. Through the training programme, the UNFCCC helps to ensure that the technical experts have the necessary knowledge and skills for the relevant review processes.

4.2.2 Accredited validation/ verification bodies

International standards have been established for the competence of entities or bodies conducting GHG validation and verification. ISO 14065: "Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition" establishes requirements for bodies that undertake GHG validation or verification. For example, the standard requires that such bodies establish and maintain a procedure to manage the competence of its personnel and teams appointed for each validation or verification. In addition, ISO 14066: "Competence requirements for greenhouse gas validation teams and verification teams" contains competence requirements for the benefit of GHG programme administrators, regulators, and validation and verification bodies.

Relevant accreditation programmes include the following:

- **CDM.** The CDM Accreditation Panel approves designated operational entities, which are listed on the CDM website.23
- International and national accreditation and standards organizations. Such organizations maintain lists on their websites of accredited validation/verification bodies, certification and inspection bodies, and other personal or company-level accreditations. Table 4.1 provides examples of such organizations.

Many of these organizations manage accreditation programmes relating to GHG programmes and specific product certifications. However, for broader sustainable development impacts, reviewers with relevant expertise will be needed. Users should ensure that their technical reviewer has proficiency across the sectors, specializations or scopes relevant to the technical review.

4.2.3 Certifications, registrations or licences

Individual experts may hold certifications, registrations or licences within their professions. These may be required to practise within their field, or may reflect common practice to demonstrate a specific set of skills or competencies appropriate to their discipline. For example, many jurisdictions require professional foresters, biologists and many types of engineers to be registered and licensed. This usually requires that they pass an exam, stay current in dues and maintain activity in their field. Often, there are continuing education, training and crediting programmes, as well as professional societies or associations that reinforce and maintain professional competencies. In addition, within the auditing profession, there are accredited programmes for personal certification. Under these programmes, individuals are assessed by a certification body to attest that their skills fit with the competencies or requirements for the tasks they perform in their work, such as auditing.

²² More information on the UNFCCC Roster of Exerts is available at: www4.unfccc.int/sites/roe/Pages/Home.aspx.

²³ Available at: https://cdm.unfccc.int/DOE/list/index.html.

TABLE 4.1 Examples of accreditation and standards organizations

Organization	Description	Link
Assurance Services International (ASI)	An international accreditation service for voluntary sustainability standards owned by the Forest Stewardship Council A.C.	www.accreditation- services.com
American National Standards Institute (ANSI)	A not-for-profit accreditation service in the United States	www.ansi.org/ accreditation/default
Comite Francais d'Accreditation (COFRAC)	The non-profit accreditation service in France	www.cofrac.fr/fr/home
Deutsche Akkreditierungsstelle (DAkkS)	The non-profit national accreditation body for the Federal Republic of Germany	<u>www.dakks.de</u>
Dutch Accreditation Council (RVA)	The non-profit, independent government agency that answers to the Minister for Economic Affairs and serves as the national accreditation body of the Netherlands	www.rva.nl/en
General Coordination for Accreditation (CGCRE)	The government agency that serves as the national accreditation body of Brazil	www.inmetro.gov.br
Instituto Nacional de Normalización (INN)	The non-profit national accreditation body for Chile	www.inn.cl
International Accreditation Service (IAS)	A non-profit accreditation body in the United States	www.iasonline.org
International Organic Accreditation Service (IOAS)	A non-profit certification organization for sustainability standards	www.ioas.org
Joint Accreditation System of Australia and New Zealand (JAS-ANZ)	A not-for-profit accreditation organization for Australia and New Zealand	www.jas-anz.org
Entidad Mexicana de Acreditación (EMA)	A private, third-party accreditation body in Mexico	www.ema.org.mx/ portal_v3
Social Accountability Accreditation Services	A non-profit organization that enables demonstration of compliance with social accountability standards	www.saasaccreditation. org/organization
South African National Accreditation System (SANAS)	The national authority for accreditation in South Africa	www.sanas.co.za
Standards Council of Canada (SCC)	The government organization for national standardization and accreditation in Canada	www.scc.ca/en
Swiss Accreditation System (SAS)	The independent government entity for national accreditation in Switzerland	www.sas.admin.ch/sas/ en/home.html#
United Kingdom Accreditation Service (UKAS)	The non-profit national accreditation body for the United Kingdom	www.ukas.com