



Department
for Transport

RTFO and SAF Mandate Third Party Assurance Guidance

2025: 01/01/25 to 31/12/25

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1. Introduction

Brief overview of the RTFO and SAF Mandate

- 1.1 The Renewable Transport Fuel Obligation (RTFO) commenced on 15 April 2008 and is one of the Government's main policies for reducing greenhouse gas (GHG) emissions from transport. The RTFO delivers greenhouse gas emission savings by encouraging the supply of low carbon fuels for use in UK transport. Under the RTFO, suppliers of relevant transport fuel (petrol, diesel, gas oil or low carbon fuel) in the UK must meet an annual obligation using tradeable certificates which are awarded for the supply of eligible fuel.
- 1.2 The Sustainable Aviation Fuel (SAF) Mandate, commencing on 1 January 2025, will deliver reductions in GHG emissions from fuel used in the aviation sector by mandating the use of low carbon aviation fuels.
- 1.3 Both the RTFO and SAF Mandate include mandatory carbon and sustainability (C&S) criteria (see the [RTFO and SAF Mandate Technical Guidance](#) for details). Obligated parties must demonstrate that fuels supplied meet these criteria for them to count towards their obligations.

Purpose of the document

- 1.4 To provide assurance of compliance with the requirements of RTFO and SAF Mandate, obligated parties are required to appoint independent verifiers to provide assurance on the accuracy of data submitted to the Administrator.
- 1.5 This document provides guidance for obligated fuel suppliers and verifiers of low carbon transport fuel data under both the RTFO and SAF Mandate and describes the process for recognition of verifiers and voluntary schemes to assist suppliers in demonstrating compliance under the RTFO and SAF Mandate.
- 1.6 The purpose of this guidance document is to:
 - Explain what obligated parties need to do to meet assurance standards to support demonstration of compliance with the RTFO and SAF Mandate.
 - Set out the process which recognised verifiers and suppliers of relevant transport fuel must follow to undertake assurance of obligated parties' data.

- Explain the process through which individual verifiers can be recognised by the Administrator.
- Explain the process through which voluntary schemes can be recognised by the RTFO Administrator.

1.7 This document should be read in conjunction with the following guidance documents that are available online:

- [RTFO and SAF Mandate Technical Guidance](#) provides guidance on eligible feedstocks, carbon and sustainability criteria, low carbon fuels and the allocation of their renewability, and mass balance requirements.
- [RTFO Compliance Guidance](#) sets out how to comply with the RTFO Order and how to report the required information for each scheme to the Administrator.
- [SAF Mandate Compliance Guidance](#) sets out how to comply with the SAF Mandate, and how to report the required information for each scheme to the Administrator.
- Further specific guidance relevant to [biomethane](#), [renewable fuels of non-biological origin \(RFNBOs\)](#) and [recycled carbon fuels \(RCFs\)](#) where relevant.

Intended audience

1.8 This document is provided for use by obligated fuel suppliers, eligible fuel suppliers, verifiers acting on behalf of suppliers, voluntary schemes, relevant trade associations and other interested parties. It is recommended that interested parties familiarise themselves with both the [RTFO](#) and [SAF Mandate Compliance Guidance](#) documents and the [RTFO Essential Guide](#) before reviewing this guidance.

1.9 To distinguish between the final supplier of eligible fuel across the UK duty point (or alternative assessment time, where applicable) and other suppliers of eligible fuel, or pre-cursors, in the supply chain, the final supplier is referred to as the 'obligated party' throughout this document.

Overview of assurance requirements

1.10 The assurance process for eligible fuels is set out in full, covering each step in the process, in chapters 3 – 7 of this document.

What obligated parties need to do to meet assurance standards to support demonstration of compliance with both the RTFO and SAF Mandate

1.11 All obligated parties must ensure that their relevant fuel data is independently verified. This covers C&S data, fuel quantity data and eligibility of development fuels/Power to Liquid (PtL) fuels against the criteria of the RTFO/SAF Mandate respectively. This is to ensure certificates are not issued incorrectly to fuels that do not meet the relevant requirements.

- 1.12 It is the responsibility of the obligated party to appoint a recognised verifier who fulfils the verification requirements outlined in this guidance document, the [RTFO and SAF Mandate Technical Guidance](#), and the relevant [RTFO Compliance Guidance](#) and/or [SAF Mandate Compliance Guidance](#) documents.
- 1.13 Traceability through the entire chain of custody to the original source of information is a requirement of both the RTFO and SAF Mandate.
- 1.14 An obligated party can support their evidence of compliance with one or all the RTFO and SAF Mandate criteria by using one or more voluntary schemes. Please see Chapter 5 in the respective [RTFO](#) and [SAF Mandate](#) Compliance Guidance documents for further information on the role voluntary schemes can play in demonstrating compliance with the schemes.
- 1.15 It is the obligated party's responsibility to ensure that appropriate chains of custody are in place for the entire supply chain, and that mass balance systems are being implemented correctly. The chain of custody is subject to verification. It is the responsibility of each supplier in the chain of custody to keep records and evidence to demonstrate that the chain of custody has operated correctly (see Chapter 8 of the [RTFO and SAF Mandate Technical Guidance](#) for examples of evidence). The Administrator may request additional information or evidence from any or all stages in the supply chain, so the obligated party must ensure that such information or evidence is available on request. Where an obligated party fails to provide sufficient information or evidence to substantiate the claims, certificates will not be issued, and the fuel will be treated as fossil for the purposes of calculating the supplier's obligation (see Chapter 5 of the respective [RTFO](#) and [SAF Mandate](#) Compliance Guidance documents for more information).

The processes which recognised verifiers and suppliers of relevant transport fuel must follow to undertake assurance of obligated parties' data.

- 1.16 The obligated party must submit their application for certificates on the RTFO Operating System (ROS), ensuring that they have the required supporting information and evidence available for their recognised verifier to conduct the verification. The recognised verifier will then be able to check the information on ROS before it is submitted to the Administrator. Verifiers will require their own verifier account on ROS prior to undertaking any checks.
- 1.17 Third-party verification also applies to fuel quantities reported on ROS under the SAF Mandate.
- 1.18 Verification checks could include analysis of the supply chain, voluntary scheme certification, mass balance records, calculation spreadsheets and audit reports. For the SAF Mandate fuel quantity verification specifically, this could also include HMRC reports, invoices, bills of lading or weighbridge documents. Verifiers must check that the data submitted by the obligated party meets the requirements of the [RTFO](#) and the [SAF Mandate](#) Compliance Guidance and associated legislation.
- 1.19 The verifier is responsible for then providing the appropriate level of assurance on the obligated parties submitted data in the form of an assurance opinion addressed to the obligated party. This verification must meet the requirements of

ISAE 3000 or an equivalent standard. Verifiers and obligated parties should refer to Chapter 2 of this document for further details.

The process through which individual verifiers can be recognised by the Administrator.

- 1.20 In order for a verifier to undertake work under the RTFO and the SAF Mandate, they are required by the Administrator to demonstrate that they have 'appropriate expertise'.
- 1.21 Chapter 8 sets out the process by which a verifier may be recognised as having appropriate expertise in this field. This process includes the provision of a 'written attestation' and subsequent engagement with the Administrator to ensure the on-going credibility and accuracy of carbon and sustainability data being reported to the Administrator by fuel suppliers.

The process through which voluntary schemes can be recognised by the RTFO Administrator.

- 1.22 To support sustainability claims when applying for certificates, obligated parties may choose to use a voluntary scheme. Chapter 9 describes the process for recognising voluntary schemes and other national systems.
- 1.23 The current list of voluntary schemes recognised for showing RTFO compliance can be found on the DfT website. Further detail on the role voluntary schemes can play in the RTFO and SAF Mandate from the perspective of an obligated party can be found in the respective [RTFO](#) and [SAF Mandate](#) Compliance Guidance Documents.

Summary of changes/new requirements relative to 2024

- 1.24 This document contains updates on guidance changes in relation to recycled carbon fuels (RCFs) and the new verifier attestation that came into force on 1 July 2024.
- 1.25 This update also contains updates in relation to the SAF Mandate that came into force on 1 January 2025.

2. Purpose of verification and requirements

Chapter summary

This chapter outlines the purpose of verification and the roles and responsibilities of reporting parties, verifiers and the Administrator. It also sets out the requirements for independence of verifiers, professional competence and quality control.

Purpose of verification

- 2.1 The Administrator requires the data provided by obligated parties to be independently verified. The data that requires verification is outlined later in this chapter. Certificates will only be issued where the required data has been verified to the satisfaction of the Administrator. The Administrator can undertake further checks as set out in this guidance and the [RTFO](#) and [SAF Compliance](#) Guidance documents.
- 2.2 Verifying the obligated party's data will involve testing the systems and processes that generated the information, but the systems and processes themselves are not the sole focus of the verification.

Assurance standards summary

- 2.3 Verification of any data must be undertaken independently and in accordance with the ISAE 3000 standard or equivalent.
- 2.4 ISAE 3000 is an international standard developed by the International Auditing and Assurance Standards Board (IAASB). It is a standard for assurance engagements other than audits or reviews of historical financial information.
- 2.5 ISAE 3000 defines two levels of assurance: limited and reasonable. The level of assurance relates to the level of engagement risk. This is the risk that the verifier expresses an inappropriate conclusion.
 - As limited assurance involves limited evidence gathering activities the assurance opinion is expressed in the negative form, for example:

*"...nothing has come to our attention to cause us to believe there are errors in the data."*¹

- Reasonable assurance requires a higher level of evidence gathering and as such the assurance opinion is expressed in a positive form, for example: *"... based on our assessment, the data is free from material misstatement."*²

2.6 By expressing the conclusion in one of these ways, the verifier is indicating the level of confidence users of the assurance statement can place on the conclusion, by highlighting the nature and extent of evidence gathering that the verifier has undertaken and described in the report.

2.7 While The RTFO Order refers to verification and verifiers, ISAE 3000 uses the word 'practitioner' for a person who provides assurance. 'Verifier' and 'practitioner' are used interchangeably in this document and should be understood to mean the same thing.

2.8 At the time of writing, the Administrator is aware that there may be an equivalent or replacement standard to ISAE 3000 being finalised for 2025, i.e., the ISSA 5000. ISAE 3000 (Revised) will continue to be used for assurance engagements on sustainability information throughout 2025.

What needs to be verified and to what level

2.9 The following data is subject to verification under the RTFO and the SAF Mandate:

- C&S data.
- Quantity data for fuels that do not have a suitable duty point, or where there is a duty point but the use of an alternative assessment time is specified in the RTFO Order - where requested by the Administrator.
- All quantity data for fuels reported under the SAF Mandate.
- Eligibility of development fuels, renewable fuels of non-biological origin (RFNBO) or recycled carbon fuel (RCF) and sustainable aviation fuels against their relevant criteria, where requested by the Administrator.

2.10 All verification requirements under the RTFO and the SAF Mandate are summarised in Table 1.

Data Type	Scheme	Limited Assurance	Reasonable Assurance	Note
C&S	RTFO	X	X	Reasonable assurance at the Administrator's discretion
Fuel Eligibility Data	RTFO	X	X	
C&S Data	SAF	X		
Fuel Quantity	SAF		X	

Table 1 Verification requirements for eligible fuels

¹ This example is intended to illustrate the concept of the negative form, not an entire assurance conclusion.

² This example is intended to illustrate the concept of the positive form, not an entire assurance conclusion.

- 2.11 C&S data for all eligible transport fuels must be independently verified. The [RTFO and SAF Mandate Technical Guidance](#) describes the mandatory sustainability criteria in detail and the data that needs to be reported. This includes the chain of custody systems that obligated parties must establish to provide C&S information in their reports to the Administrator.
- 2.12 All C&S data reported is subject to verification. The level of assurance required for C&S data submitted under the RTFO and the SAF Mandate is 'limited' as specified in Article 16A of the RTFO Order (as amended) and Article 17(1) of the RTFO (SAF) Order.
- 2.13 For the SAF Mandate, all fuel quantities submitted by obligated parties on ROS must be independently verified to a 'reasonable assurance' level. This is different to the RTFO due to reporting complexities associated with aviation fuels. Verifiers can provide reasonable assurance by uploading a volume verification statement on ROS that they've conducted checks on the specified fuel quantities to a reasonable level of assurance as detailed in the ISAE 3000 Standard or equivalent.
- 2.14 Verification is also required for all fuels that do not have a suitable duty point, which include hydrogen used in fuel cell electric vehicles (FCEVs) and eligible gaseous fuels used in NRMM. The Administrator retains powers to verify fuel quantity data for such fuels itself, or to request independent verification. Where independent verification is required, the Administrator has discretion to request assurance to either a 'limited' or 'reasonable' level.
- 2.15 The Administrator also has the power to request independent verification of development fuels, RFNBOs/ PtL fuels and RCFs against their corresponding eligibility criteria, to ensure relevant Certificates are not incorrectly awarded to fuels that do not meet the necessary requirements. The [RTFO and the SAF Mandate Technical Guidance](#) describes the eligibility criteria for these specific fuel types in detail, outlining the relevant restrictions on feedstock, pathway, and fuel types. Where independent verification is required, either the 'limited' or the 'reasonable' level of assurance may be required.
- 2.16 An obligated party applying for certificates for biomethane (or fuels for which the biomethane is a precursor) which has been transported in pipelines and other means of transport, must complete a [Pipeline \(and other\) Transport Information Form](#). The form must provide a summary of the evidence for the transport of the quantities from the point of production for which certificates are being claimed. This form must be checked by the appointed verifier prior to an application for certificates being submitted.

3. The assurance process

Chapter summary

This chapter provides an overview of the assurance process, explaining in detail, the roles and responsibilities for obligated parties, verifiers and the Administrator.

Process Overview

3.1 Figure 1 below describes the key steps involved in the assurance process:

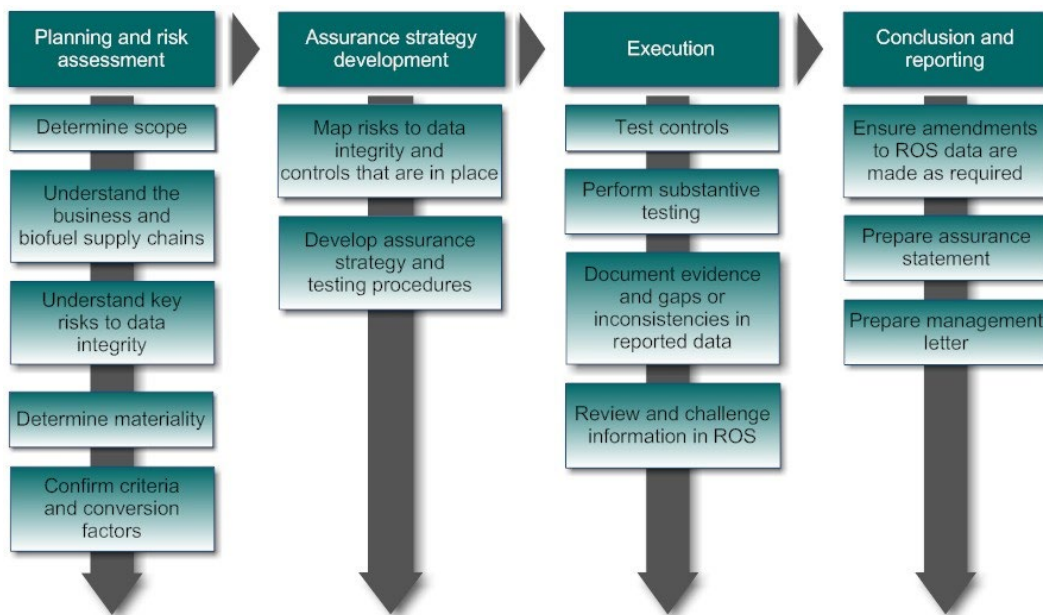


Figure 1 A typical assurance process³

³ Source: Ernst & Young LLP

Roles and responsibilities

3.2 The following paragraphs outline the responsibilities for the key steps in the verification process.

3.3 Obligated parties are responsible for:

- Preparing their data and submitting accurate data in their application for Certificates⁴.
- If necessary, preparing their additional information and submitting it in an annual report.
- Appointing an approved verifier from DfT's published list⁵ who is competent to undertake assurance engagements under ISAE 3000 and has sufficient understanding of the issues relating to the data they will be reviewing.
- Letting the Administrator know which verifier they have appointed so that they can be given the appropriate access to the RTFO Operating System (ROS), if the verifier is not already on ROS.
- Indicating which applications are to be verified in the period in question and submitting the data to the verifier using ROS.
- Providing supporting information and evidence to the verifier as necessary and hosting any visits.
- Assisting the verifier in contacting and accessing other organisations in the supply chain.
- Correcting any data which the verifier finds to be misstated or insufficiently supported by evidence.
- Checking the verification statement issued by the verifier to ensure that it meets the RTFO or SAF Mandate requirements and does not contain any errors.
- Submitting their application for Certificates to the Administrator including the verification statement.
- Providing the Administrator with any further information or additional evidence from all stages of the supply chain which the Administrator considers necessary to show the fuel supplied meets the requirements of the RTFO or SAF Mandate and supports their application for Certificates and annual report.
- Informing the Administrator if errors are discovered in their data after the application for Certificates or annual report has been submitted.

3.4 Verifiers are responsible for:

- Demonstrating to the obligated party that they have the necessary expertise to undertake the work for which they are being commissioned (See Chapter 8 on Verifier Recognition).

⁴ There is a civil penalty liability in the case that an obligated party has not taken reasonable steps to ensure the data is accurate. Certificates may be revoked where the C&S information or fuel quantity data is materially inaccurate. See the [RTFO](#) and [SAF Mandate](#) Compliance Guidance documents for details.

⁵ Approved verifiers are published here: <https://www.gov.uk/government/publications/rtfo-and-saf-mandate-recognised-verifiers>

- Planning and carrying out evidence gathering and testing activities to form an opinion on the data.
- Informing obligated parties of any changes to data which must be made and of any applications which should be withdrawn from ROS.
- Providing an assurance opinion, or, if necessary, a modified opinion or disclaimer of opinion, in accordance with ISAE 3000 or an equivalent standard, to the obligated party.
- Ensuring they are aware of issues of low carbon fuel compliance and that they understand emerging risks and issues associated with the RTFO and SAF schemes so that the relevant issues can be actively checked when verifying applications.
- Uploading a volume verification statement regarding the accuracy of reporting of SAF Mandate fuel quantities.
- Uploading the C&S assurance opinion to ROS and returning the application to the obligated party for final submission to the Administrator.

3.5 The Administrator is responsible for:

- Specifying the nature, form and content of the reports to be submitted by obligated parties (see the [RTFO](#) and the [SAF Mandate Compliance Guidance](#) documents).
- Receiving the assurance opinions and volume verification statements and reviewing them against the requirements of the RTFO and SAF Mandate, and this guidance.
- Informing the obligated party of acceptance or rejection of the assurance opinion or volume verification statements and requesting further information if necessary.
- Publishing and maintaining an approved list of verifiers.

3.6 Verifiers are appointed by, and are responsible to, the obligated parties. Consequently, the assurance opinion is addressed to the management of the obligated party. However, as the Administrator is a user of the data, verifiers need to be aware of the specific requirements laid out in this document.

Independence of verifiers and ethical requirements

3.7 ISAE 3000 requires that "The practitioner shall comply with Parts A and B of the IESBA (International Ethics Standards Board for Accountants) Code related to assurance engagements, or other professional requirements or requirements imposed by law or regulation that are at least as demanding."⁶ This Code provides a framework of principles that members of assurance teams, firms and network firms use to identify and safeguard against any threats to independence.

3.8 Compliance with these specific ethical requirements is not optional, and therefore compliance with ISAE 3000 cannot be claimed unless they are in place. An organisation's internal standards or procedures alone are not considered to fulfil this requirement.

⁶ <http://www.ethicsboard.org/iesba-code>

- 3.9 The IESBA Code does not preclude a professional accountant within the supplier's organisation (such as an internal auditor) from providing assurance. However, Article 16A of the RTFO Order and Article 17 of the SAF Mandate requires that the assurance provider is not the 'supplier', and as such for the purposes of the RTFO and the SAF Mandate, verification by a professional accountant within the supplier's organisation is not considered to be independent assurance.
- 3.10 The Orders also require that the assurance provider is not a 'connected person' of the supplier. This references the definition in section 1122 of the Corporation Tax Act 2010⁷.
- 3.11 Threats to independence may exist where a verifier is independent of the supplier but has been engaged by them in another capacity relating to the relevant information. The company carrying out more than one role must ensure appropriate internal controls are in place to prevent any conflict of interest in the event that the verifier has been engaged by the supplier in any other capacity. For example, but not limited to if a verifier has worked with a supplier to design or implement controls over that information.

Professional competence, capability and independence

3.12 ISAE 3000 requires that:

- *"The practitioner shall accept or continue an assurance engagement only when...The practitioner is satisfied that those persons who are to perform the engagement collectively have the appropriate competence and capabilities".*
 - This includes both the work of the practitioner themselves, and any expert that they may engage to provide specialist technical input to the assurance activity
- *"The practitioner shall have an understanding of the entire text of an ISAE, including its application and other explanatory material... "*
- *"The engagement partner shall: ... Have competence in assurance skills and techniques developed through extensive training and practical application; and have sufficient competence in the underlying subject matter and its measurement or evaluation to accept responsibility for the assurance conclusion."*
- *"The practitioner shall accept or continue an assurance engagement only when.....The practitioner has no reason to believe that relevant ethical requirements, including independence, will not be satisfied."*

3.13 Article 16A of the RTFO Order and Article 17 of the SAF Mandate also requires that the verifier's assurance procedures must: *"...be undertaken by a person with appropriate expertise"*⁸. Chapter 8 of this document sets out how a verifier can demonstrate 'appropriate expertise' to the Administrator in order to be recognised as competent in undertaking verification work under the RTFO or SAF Mandate.

⁷ <http://www.legislation.gov.uk/ukpga/2010/4/section/1122>

⁸ See Article 16A(1)(b) of the RTFO Order (as amended)

- 3.14 As a minimum, verifiers must be on the approved verifier list (see Chapter 8). In addition, obligated parties must ensure that the individuals undertaking verification on their behalf have expertise which are appropriate to the complexity of the fuel supplied. For example, for an obligated party which supplies only low carbon fuel made from locally sourced used cooking oil (UCO), and which reports the default value for the carbon emissions, a significantly lower level of expertise would be needed than for verification of data relating to a supply chain sourcing multiple feedstocks from multiple countries and relying on land use and actual carbon emissions information being accurately passed through the chain of custody. In addition, verification of processes producing partially renewable fuels will require the verifier to understand both renewable and non-renewable supply chains.
- 3.15 If faced with verifying actual carbon data, verifiers will need to consider whether they have the necessary expertise to verify such information including a detailed understanding of the specified lifecycle analysis methodology. The verifier can either consider partnering with an appropriately competent organisation or will only be able to provide assurance relating to the obligated party's use of default values for carbon emissions.
- 3.16 Verifiers must demonstrate their competence to the Administrator and then obligated parties, as part of the appointment process.

4. Planning and risk assessment

Chapter summary

This chapter summarises the first stage in the assurance process which verifiers are required to follow.

Applications for certificates

- 4.1 The obligated party's submission for certificates can be made up of several applications. The applications will be arranged into bundles and submitted for verification. Each bundle must have an individual verifier's assurance statement. The verifier can access the data directly on ROS and download the data to a spreadsheet for their own use.
- 4.2 The verification requirements are outlined in Chapter 2 and summarised in Table 1. Further information on data reporting requirements, and the scope for verifications, can be found in Chapter 5 of the [RTFO and SAF Mandate Technical Guidance](#).
- 4.3 If a supplier can provide evidence that fuel has already been certified to meet some or all of the sustainability criteria by a voluntary scheme recognised by the Administrator, it is not necessary for a verifier to re-verify the information provided through the scheme. Verifiers may also rely on independent assurance outside a recognised voluntary scheme where it is conducted to an appropriate standard using appropriate criteria, but the Administrator will expect the verifier to check this.
- 4.4 When using a recognised voluntary scheme to support demonstration of compliance with the carbon and sustainability requirements, the supplier must provide, on request by the Administrator, any further information or evidence which the Administrator considers is necessary to show the fuel supplied meets the requirements of the RTFO or the SAF Mandate. No RTFCs or SAF certificates will be issued to a supplier that fails to provide further information or evidence requested by the Administrator. See Chapter 8 of the [RTFO and SAF Mandate Technical Guidance](#) and Chapter 5 and Annex A of the [RTFO and SAF Mandate Compliance Guidance](#) documents for more information on the evidence required when working with voluntary schemes.

- 4.5 The obligated party will be required, by the Administrator, to agree to a declaration when submitting an application or bundle to the Administrator. This happens after verification.

Annual reports

- 4.6 Where all the information required for annual reporting has been provided and verified as part of the application for certificates, obligated parties will not be required to provide a separate annual report on their C&S information. However, if certain information has not been provided as part of the application, this will be required by the Administrator, to be submitted and verified separately. See Chapter 5 of the [RTFO and SAF Mandate Technical Guidance](#) for more details.

Timing

- 4.7 Obligated parties may choose how often to apply for certificates and therefore how often they require their data to be verified.
- 4.8 Certificates can be claimed by the obligated party once the Administrator is content the fuel meets the legislative requirements and applications or bundles have cleared all necessary steps on ROS.
- 4.9 The cut off-date for submitting applications or bundles for the previous obligation year is the 14 May (the relevant date) of the following year (or a later date if specified by the Administrator). Applications received after the relevant date for final applications may not be processed.
- 4.10 Obligated parties may therefore require verification to be carried out as frequently as weekly, monthly or as infrequently as annually.
- 4.11 Verifiers must ensure that obligated parties are aware of the time needed for assurance activities and that expectations are managed appropriately.

Initial examination of the C&S data

- 4.12 For C&S data, verifiers will be able to examine the obligated party's data online using ROS, which suppliers use to report their data.

Understanding risks

- 4.13 The reported sustainability characteristics of the low carbon fuels supplied into the UK by an obligated party are a key input into the verifier's assessment of risk when verifying C&S data or specific fuel type eligibility (see paragraph 4.16).
- 4.14 Some low carbon fuel feedstocks have a significantly greater inherent sustainability risk than others. The determination of inherent sustainability risk will be down to the professional judgement of the verifier. These judgements need to be guided by the likelihood of a feedstock being produced in a manner that is inconsistent with the sustainability criteria of the RTFO or the SAF Mandate. This may be impacted by many factors including:

- The biome in which the feedstock is produced and, in turn, the biodiversity values and environmental sensitivities that may typically be associated with that biome.
- The nature of the production process for the feedstock.
- The availability of recognised voluntary schemes for the feedstock.
- The magnitude of supply quantities is also likely to provide a key input into a verifier's assessment of risk of material misstatement when providing assurance of fuel quantities for fuels without a suitable duty point.

4.15 There are several factors which may increase the risk of misstatement in the data; these include but are not limited to:

- The length and complexity of the low carbon fuel supply chain - due to the increased chance of incorrect data being passed on.
- C&S data reported outside of a recognised voluntary scheme.
- Field auditing undertaken outside of a recognised voluntary scheme.
- Actual carbon intensity values as opposed to defaults.
- Carbon intensities close to the emission saving threshold.
- Non crop-derived biofuels, due to the limit imposed on crop-derived biofuels giving an incentive not to define materials as crops.
- Double-counted feedstocks, development fuels and RCFs under the RTFO - due to increased financial incentives and any exemption from meeting the land criteria.
- C&S data which is maintained or allocated outside of a robustly controlled IT system, i.e. where incorrect changes to data could be made deliberately or accidentally, without detection.
- Partially renewable fuel chains, due to complexity, including potentially variable renewable proportions and the ability to balance this between quantities of the same fuel product, giving increased incentives for quantities with higher renewable proportions.
- RFNBO conversion processes that source their electricity from a mix of off-grid renewables and grid power (particularly where the national grid carbon intensity is high), or those that use waste fossil CO₂ streams (due to the incentive for the CO₂ source to also claim EU ETS credits).
- Quantity data for any fuels that do not have a suitable duty point (i.e. aviation turbine fuel, hydrogen in fuel cell electric vehicles, and low carbon gases in NRMM).
- Use of gas grid distribution systems for fuels such as biomethane.

Determining materiality

4.16 Since ISAE 3000 requires an assessment of the risk of **material** misstatement, an assessment of materiality is required.

4.17 Verifiers may consult with the obligated party when making their determination of materiality; however, verifiers are responsible for making an independent assessment of the material issues for their testing procedures.

4.18 Information becomes material if its presence or absence will impact the decisions, actions or performance of the obligated party or the users of the report. Under the

RTFO and the SAF Mandate, the Administrator will be using the assurance statements to help determine whether certificates should be issued for the group of applications in the bundle. Information is therefore material if it would be likely to influence this decision.

- 4.19 The market value of certificates and the significance of the value of them to the obligated party must be considered as part of the assessment of materiality.
- 4.20 The nature of the data being reported under both the RTFO and the SAF Mandate will also influence materiality. Three key factors are discussed below.

Fuel quantities

- 4.21 Each report submitted under the RTFO and the SAF Mandate will comprise consignments of low carbon fuel with one or more sets of sustainability characteristics. Verifiers must consider the proportion of the overall quantity at which a set of sustainability characteristics becomes material.
- 4.22 Note that the Administrator checks fuel quantities against data reported to HMRC for duty purposes. For fuels without a suitable duty point, the Administrator has discretion to request fuel quantities to be independently verified (to either a 'limited' or 'reasonable' level of assurance), or to validate fuel quantities itself by requesting additional evidence or proof documents to be submitted with the application.
- 4.23 The SAF Mandate requires suppliers applying for certificates to provide a verifier's declaration to a level of 'reasonable' assurance demonstrating that the verifier has seen documents to prove the fuel quantities and split of SAF and non-SAF provided by the supplier are accurate. The Administrator may also request a Certificate of Quality (CoQ), or similar documentation, for SAF to be provided as supporting evidence of fuel volumes.

Compliance with sustainability criteria

- 4.24 Under both the RTFO and the SAF Mandate, obligated parties will only be awarded certificates for eligible fuels which meet the mandatory sustainability criteria. The materiality of any misstatement in the data which could affect whether a consignment of fuel meets the criteria must be carefully considered. See the [RTFO and SAF Mandate Technical Guidance](#) document for full details of the mandatory sustainability criteria.

Carbon savings

- 4.25 A minimum carbon saving is one of the mandatory sustainability criteria under the RTFO and SAF Mandate. The SAF Mandate is a GHG based scheme and therefore higher GHG savings will result in more certificates. The [RTFO](#) and [SAF Mandate](#) Compliance Guidance documents set out full details of the methodology which must be used for calculating actual carbon savings.

- 4.26 Where an obligated party has chosen to report actual carbon saving data (this is required under the SAF mandate) rather than reporting the default value, the materiality of the carbon savings claimed must be considered.
- 4.27 Under the RTFO, the minimum carbon saving is dependent upon when the 'biofuel processing installation' began operating, as set out in [RTFO Compliance Guidance](#).

RTFO Eligible feedstocks and certificate classes

- 4.28 Under the RTFO eligible fuels derived from certain waste or residue feedstocks are awarded double the RTFCs per litre or kilogram of fuel supplied.
- 4.29 The Administrator will award double RTFCs where it believes it is appropriate to do so in light of the 'effects' set out in the Energy Act (2004) Section 126(4), produced by that fuel. These are the effects of the production, supply, or use of fuel derived from such feedstocks on: carbon emissions; agriculture; other economic activities; sustainable development; or the environment generally. When deciding to award double RTFCs the Administrator must consider any alternative uses and alternative disposal outcomes which could have been adopted or used for the relevant residue or waste.
- 4.30 Biofuels derived from dedicated energy crops and RFNBOs are eligible for double reward per litre or kilogram supplied.
- 4.31 From 1 January 2019, the Administrator introduced a specific target for 'development fuels'. Feedstocks and fuels that count towards that development target will be awarded double 'development fuel' RTFCs. See [RTFO Compliance Guidance](#) for details.
- 4.32 RCFs, are eligible for 1 dRTFCs per litre equivalent of eligible fuel under the RTFO. However, some RCFs may be eligible for specific reward reflecting the energy content of the final fuel, which is outlined in the [RTFO Guidance for Recycled Carbon Fuels](#).
- 4.33 Biofuels from wastes and residues (with the exception of agricultural, aquacultural, fisheries and forestry residues), RCFs and RFNBOs will also be considered to have automatically met the land use criteria required by the RTFO. Their carbon intensity must still be reported, and defaults may be used where available. Dedicated energy crops must demonstrate compliance with the land use criteria. Chapter 2 of the [RTFO and SAF Mandate Technical Guidance](#) sets out details of the definitions of wastes, residues, RFNBOs, RCFs, dedicated energy crops and development fuels and the criteria which they must meet under the RTFO. DfT publishes a list of materials and their categorisation for the purposes of the RTFO, including the level of reward, alongside the guidance.
- 4.34 Given the potential benefits of reporting a low carbon fuel feedstock, which is categorised as being eligible for double reward, or claiming development fuel RTFCs for a low carbon fuel, the materiality of feedstock and fuel type claims must be considered. Verifiers must therefore consider whether the feedstock and fuel type is being correctly reported.

Partially renewable fuels and gas grids

- 4.35 A partially renewable fuel is one where part of that fuel was derived from renewable feedstocks and part from non-renewable feedstocks. A part RFNBO, part non-RFNBO is a fuel where part of the fuel was derived from (non-bioenergy) renewable process energy inputs, and part from fossil/nuclear/bioenergy process inputs. A partial RCF is a fuel where part of the fuel was derived from eligible RCF feedstocks, with the remaining coming from other feedstock types. Provided sustainability criteria are met, the renewable portion of partially renewable fuel is eligible for Certificates and can count towards meeting the supplier's obligation. Suppliers must calculate the quantity of low carbon fuel produced from a partially renewable process using the method set out in the [RTFO and SAF Mandate Technical Guidance](#).
- 4.36 When reporting quantities of partially renewable fuels, suppliers can assign renewability between different consignments of the same product (but not between different products), as set out in the [RTFO and SAF Mandate Technical Guidance](#). Verifiers must ensure that fuels sold into the UK transport market have the correct renewability value and that the products sold elsewhere have the correct renewability claims.
- 4.37 Given the increased value of low carbon fuel compared with non-renewable fuel, the materiality of the renewability claims must be considered.
- 4.38 The [RTFO and SAF Mandate Technical Guidance](#) sets out when gas grids can be used for the supply of low carbon transport fuels. Regard must be given to the circumstances and particular rules that apply to this form of fuel movement.

SAF Mandate eligible feedstocks and reward rates

- 4.39 To be eligible for reward the SAF produced must be one of the following fuel types and must meet the associated technical standard and prerequisite sustainability criteria:
- Low carbon aviation turbine fuel
 - Low carbon unleaded avgas; or
 - Low carbon hydrogen.
- 4.40 The number of SAF certificates issued to eligible fuels is proportional to the energy density and GHG saving achieved by the fuel as set out in the [SAF Mandate Compliance Guidance](#). The type of certificate issued to eligible fuel is dependent on the feedstock used to produce the fuel, with there being three certificate types: main obligation certificates; relevant HEFA certificates; and power to liquid (PtL) certificates.
- 4.41 Given the relationship between the GHG saving of the fuel and the certificate number, and the feedstock and certificate type, verifiers must consider whether the GHG intensity and feedstock of the reported fuel is being correctly reported. To assist with this, DfT will publish a list of feedstocks and the associated certificate class. Guidance on the calculation of GHG values is set out in the [RTFO and SAF Mandate Technical Guidance](#).

- 4.42 Like the RTFO, for partial SAF fuels, provided sustainability criteria are met, the SAF portion of partial SAF fuel is eligible for SAF certificates and can count towards meeting the supplier's obligation. When reporting quantities of partial SAF fuels, suppliers can assign SAF proportions between different consignments of the same product (but not between different products), as set out in the [SAF Mandate Compliance Guidance](#). Verifiers must ensure that fuels sold into the UK aviation market have the correct SAF proportion value and that the products sold elsewhere have the correct SAF proportion claims.
- 4.43 Given the increased value of SAF compared with non-SAF fuel, the materiality of the SAF proportionality claims must be considered.

Determining criteria

- 4.44 Criteria are defined by the IAASB as the benchmarks used to evaluate or measure the subject matter of an assurance engagement including, where relevant, benchmarks for presentation and disclosure.
- 4.45 Both the [RTFO](#) and [SAF Mandate Compliance Guidance](#) documents set out the requirements for the reporting of C&S information which are the criteria against which the data in question should be measured. Verifiers must have a detailed knowledge of the requirements in that document to ensure that they comply with Article 16A(1)(e)(i) of the RTFO Order (as amended) and Article 17(1)(e)(i) and Article 17(2)(a) and (b) of the SAF Mandate. The guidance also sets out the requirements for reporting of fuel quantities and for classification of development fuels.
- 4.46 When assessing a report against the C&S criteria, particular consideration must be given to the following issues:
- Traceability of information down the supply chain to the origin.
 - Completeness of the reported data i.e. the extent to which all of the information known about the fuels has been reported.
 - Consistency of methodologies used in reporting and calculations (e.g. determining actual carbon data and operating a mass balance system).
 - Accuracy of the obligated party's collation and reporting of information
- 4.47 Some of the reference information for reporting may change within an obligation period. This includes, for example, carbon intensity default values, recognition of voluntary schemes by the Administrator, categorisation of a feedstock as a waste or residue and classification of a low carbon fuel as a development fuel. Verifiers and obligated parties must ensure that the criteria they are applying are the correct ones for the month in which the low carbon fuel was supplied (and against which the data is reported).

5. Assurance strategy development

Chapter summary

During the 'assurance strategy development' stage of the process verifiers will need to map the risks and obtain an understanding of the nature and extent of the control systems for information that are in place within the obligated party and its supply chain(s). Where controls are in place, verifiers will need to develop procedures to test whether they are accurate, reliable and protected against fraud. Where information is being provided, but no controls are in place, verifiers will need to develop procedures for substantive testing to understand the robustness of this information.

Mapping risks

- 5.1 The verifier must map risks based on the assessment of risks undertaken in the previous phase

Mapping controls and systems

- 5.2 Controls over non-financial information are frequently not as well established as controls for financial information. Verifiers must review existing controls over the information being reported and whether they are effective.
- 5.3 If verifiers intend to place reliance on systems or controls, they must perform an appropriate level of testing. The reliance that verifiers place on existing controls over information needs to be considered in the light of the materiality of that information and the inherent risks of misstatement. It is a verifier's professional judgement whether a system or control can be relied upon.
- 5.4 A statement of whether or not an obligated party's systems, or controls over information, have been relied upon in forming the conclusion must be included in the verifier's assurance statement.
- 5.5 There are three main categories for the controls over information that may be in place: internal systems, internal assurance mechanisms and external assurance mechanisms.

Internal systems

5.6 Internal systems are those developed and operated by the obligated party or one of their suppliers. These are set out below.

5.7 Supplier selection:

- Verifiers must understand the processes used by the obligated party during their selection and pre-qualification of suppliers to build confidence that the suppliers they select are equipped to provide the information the obligated party requires.

5.8 Contractual requirements:

- Verifiers must consider whether suppliers are contractually obliged to provide certain information; whether there are penalties for failing to provide such information or providing inaccurate information; whether the supplier is obliged to put in place appropriate quality assurance mechanisms for the information it provides; and whether the obligated party has established rights of audit over its suppliers.
- In the attitude of professional scepticism required by ISAE 3000, verifiers must not assume that a contractual requirement for a supplier to provide information to an obligated party means that the information is reliable.

5.9 Documentation to support claims:

- Documentation to support C&S, fuel quantity and development fuel eligibility claims, such as a declaration from a supplier, is a form of control over C&S or quantity information used by many obligated parties. In the absence of voluntary scheme certification, Verifiers need to understand the availability of this documentation across the obligated party's supply chains and develop procedures to assess the reliability of such documentation and determine whether it provides sufficient appropriate evidence to support the C&S or quantity information being provided, or whether further substantive testing is required.
- As the Administrator requires C&S information to be traceable back to the original source of that information, a declaration from a supplier relating to a previous step in the fuel chain is not likely to be sufficient evidence of chain of custody.
- Obligated parties may have a system for preparing their data, for example a database or spreadsheet that is populated with information obtained from procurement records. Where this is the case, verifiers must test the reliability of such systems (for example, confirming that the database has been accurately populated).
- The information from bills of lading and related documentation will often be tracked on an obligated party's data systems linked to their processes for financial transactions. These systems may be subject to audit and review, for example, by the company's financial auditors.

Internal assurance mechanisms

- 5.10 These include the extent to which the obligated party's internal assurance processes extend to reviewing its suppliers as well as the obligated party's own internal assurance mechanisms.
- 5.11 Evidence of internal assurance would include audit reports that have examined the controls around information provision. In order to build confidence in internal assurance mechanisms, verifiers will need to ensure they understand the scope of any assurance activities and the competencies of those undertaking the assurance.
- 5.12 Where internal assurance mechanisms are in place, verifiers will need to develop testing procedures to assess the reliance that can be placed on the outputs of the internal assurance (e.g. audit reports). Where such internal assurance mechanisms are mature and functioning effectively, verifiers may be able to place a significant degree of reliance on this assurance. However, where such systems are relatively immature or are not functioning effectively, verifiers must undertake substantive testing in order to obtain sufficient appropriate evidence.

External assurance mechanisms

- 5.13 The third category of controls that obligated parties may have over information is external assurance. External assurance over supplier declarations is likely to play an important role in enabling suppliers to demonstrate the reliability of the information they provide to their customers.
- 5.14 External assurance may be provided in the form of proof of compliance with a recognised voluntary scheme, or it may be in the form of a third-party audit over aspects of the supply chain.
- 5.15 Verifiers must not seek to duplicate other forms of third-party assurance that an organisation has in place, though they do need to develop procedures that enable them to test whether the third-party assurance can be relied upon. Further information is provided in the [RTFO](#) and [SAF Mandate Compliance Guidance](#) documents.

Developing testing procedures

- 5.16 Verifiers will develop testing procedures based on the outcomes of the 'Planning and risk assessment' phase of the assurance process and the mapping of risks and controls in this phase. They will specify the nature, timing and extent of evidence gathering procedures to be performed and the reasons for selecting them. The testing procedures will be designed to obtain sufficient appropriate evidence to enable the engagement risk to be reduced to a level whereby an assurance opinion can be provided.
- 5.17 The testing procedures must be focused on those aspects of the report that have the highest risk of material misstatement. Data must be more rigorously tested

where they could have more impact or where there are weak audit and verification controls in place.

5.18 Table 2 provides examples of the types of assurance activities verifiers may seek to undertake at different levels of the supply chain, for the case of C&S data.

Chain of custody level	Possible assurance activities
Data collation and reporting	Review of quantity data Review of records of C&S information Review of mass balance system
Obligated party control environment	Supplier pre-qualification and selection processes Contractual information provision requirements Supplier audit activities Quality review and documentation management
Supply chain control environment	Review of C&S records held by suppliers Review of suppliers' data controls around the provision of C&S information Review of compliance with contractual sustainability information provisions
Source of C&S information	Review of C&S information collection processes Physical inspection/interviews with producers and third parties

Table 2 Potential assurance activities in the chain of custody (using C&S data as an example)

5.19 The exact testing procedures developed by a verifier will vary depending upon the nature of the obligated party's supply chains, the low carbon fuel feedstock and the information being reported. However, in designing these procedures there are common considerations that all RTFO or SAF Mandate verifiers must take into account. These are set out below.

Traceability

5.20 Traceability through the chain of custody to the original source of information is a requirement of both the RTFO and SAF Mandate. In seeking to assess traceability verifiers must consider the following questions:

5.21 If a voluntary scheme has been used to confirm compliance with sustainability criteria:

is there appropriate evidence of compliance with the rules of the scheme, e.g. a valid proof of sustainability (PoS) issued by a party with a valid certificate under the scheme? Could the supplier provide additional information or evidence from all stages of the supply chain, as outlined in the [RTFO](#) or [SAF Mandate](#) Compliance Guidance if requested by the Administrator.

5.22 If a voluntary scheme has not been used:

is there sufficient evidence to substantiate claims from each link in the supply chain to demonstrate that the feedstock and production processes comply with the RTFO and SAF Mandate sustainability criteria? Is there appropriate evidence to validate the fuel quantities being claimed?

- 5.23 In developing procedures for assessing the traceability of reported information, verifiers need to be mindful of the complexity of the obligated party's supply chains. The complexity of low carbon fuel supply chains varies significantly between different feedstocks and between different obligated parties.
- 5.24 It is expected that obligated parties will engage with other suppliers within their supply chain to obtain access for their verifiers. However, in some instances there may be difficulties in obtaining this access, such as where rights of audit have not been written into contracts between the obligated party and their suppliers. In these instances, verifiers may not be able to obtain sufficient appropriate evidence that information can be traced down the chain of custody to the originator of the information. Where there is insufficient evidence to support the data entered on ROS this must be reflected in the assurance conclusion provided by the verifier.
- 5.25 Mass balance systems are designed to contain information about direct suppliers and direct customers and do not contain information about the whole chain of custody. As set out in the [RTFO and SAF Mandate Technical Guidance](#), there is no requirement to pass physical evidence along the supply chain, and verifiers may expect to work back up the supply chain using chain of custody records. Sampling a proportion of mass balance records at each stage in the chain, and ultimately a proportion of the potential pool of farmers, plantations or sites at which a waste arises, would allow verifiers to express a level of confidence about the accuracy of the information reported by the obligated party. In practice, suppliers to obligated parties and their subsequent supply chains may not operate mass balance systems, in which case, the C&S data must match the physical supply of product and actual deliveries must be able to be identified and traced back up the supply chain. Traceability through the chain of custody to the original source of information is a requirement of both the RTFO and SAF Mandate. It is not affected by the type of feedstock, or whether a verifier is providing limited or reasonable assurance - the difference between reasonable and limited assurance is in the amount and nature of evidence gathering that is done.

Completeness

5.26 In seeking to assess completeness, verifiers at a minimum must consider:

- Has all the relevant information known about the administrative applications been reported in full?
- Have any calculations of 'actual' carbon intensity accounted for all the emissions contributing over one percent to the fuel chain value?

Consistency

5.27 In seeking to assess consistency, verifiers must consider:

- Are the methodologies used for calculation and reporting of carbon data consistent with those set out in the [RTFO and SAF Mandate Technical Guidance](#)?

- Are the methodologies used for operating the mass balance system consistent with those set out in the [RTFO and SAF Mandate Technical Guidance](#)?
- Are the methodologies used for calculation and reporting of carbon data consistent across the obligated party's applications?
- Are the methodologies used for operating the mass balance system consistent across the obligated party's applications?⁹
- Are any conversion factors used consistent with those required to be used by the [RTFO and SAF Mandate Technical Guidance](#)?
- Are the methodologies used for calculation and reporting of fuel quantity data consistent with those set out in the [RTFO and SAF Mandate Technical Guidance](#)?
- Are the methodologies used for determining the eligibility of development fuels consistent with the criteria set out in the [RTFO and SAF Mandate Technical Guidance](#)?

Accuracy

5.28 In seeking to assess accuracy, verifiers must consider:

- Have carbon saving defaults been accurately applied?
- Has the information been accurately transcribed along the supply chain and from the obligated party's systems into ROS?
- Have calculations been performed accurately?
- Have SAF fuel quantities been reported accurately?

5.29 Testing procedures in respect of the accuracy of the collated information will include an examination of the systems, processes and controls used by the obligated party in collating information for certificate applications. This will be informed by the maturity of the controls and will also include an element of recalculation to verify the accuracy of reported data. The amount of recalculation required is likely to be informed by the effectiveness of the obligated party's control framework.

5.30 An additional accuracy test relates to the use of conversion factors as feedstock moves through the supply chain. These factors may relate to the conversion of inputs to outputs (e.g. rapeseed to rapeseed oil) and would be relevant to the assurance process when C&S information is being tracked on a mass balance basis from the farm along the supply chain. For example, if an obligated party claimed a quantity of biodiesel from rapeseed, the verifier would need to determine that the quantity of rapeseed oil and biodiesel reported was consistent with the quantity of rapeseed sourced from the farm.

5.31 Verifiers will need to establish whether conversion factors are relevant for the information they are reviewing and, if necessary, develop testing procedures that

⁹ It is accepted that there may be valid reasons for using different methodologies in certain cases. 'Cherry picking' of methodologies to produce the best outcome in all cases is not acceptable.

enable them to determine if an appropriate methodology has been followed for calculating conversion factors.

6. Execution

Chapter summary

This chapter covers the execution of testing activities when verifying low carbon fuel information.

Performing testing (quality and nature of evidence)

- 6.1 For the RTFO and SAF Mandate, verifiers will be seeking evidence that supports or undermines the information in the obligated party's application for certificates.
- 6.2 ISAE 3000 requires verifiers to obtain 'sufficient appropriate evidence' upon which to base their conclusions. Sufficiency is the quantity of evidence needed to reach a conclusion, and appropriateness is the relevance and reliability of this evidence. This standard states that verifiers must use their professional judgement and exercise professional scepticism in evaluating the quantity and quality of evidence, and thus its sufficiency and appropriateness, to support the assurance conclusions.
- 6.3 ISAE 3000 defines professional scepticism as: "An attitude that includes a questioning mind, being alert to conditions which may indicate possible misstatement, and a critical assessment of evidence".
- 6.4 The International Framework for Assurance Engagements provides some generalities about the reliability of evidence whilst recognising that some important exceptions exist:
 - Evidence is more reliable when it is obtained from sources outside the appropriate party(ies)
 - Evidence that is generated internally is more reliable when the related controls are effective
 - Evidence obtained directly by the practitioner (for example, observation of the application of a control) is more reliable than evidence obtained indirectly or by inference (for example, inquiry about the application of a control)
 - Evidence is more reliable when it exists in documentary form, whether paper, electronic, or other media (for example, a contemporaneously written record)

of a meeting is more reliable than a subsequent oral representation of what was discussed)

- 6.5 The [RTFO](#) and [SAF Mandate Compliance Guidance documents](#) specify the information that obligated parties are required to report for fuel quantities and for each application. This comprises a wide range of information such as fuel type, feedstock, country of origin, previous land use, carbon intensity and whether a voluntary scheme has been used.
- 6.6 The [RTFO and SAF Mandate Technical Guidance](#) specifies the eligibility criteria for all fuels.
- 6.7 Suppliers may find that evidence for some of this information is easier to obtain than for others. Evidence for fuel type, low carbon fuel feedstock and fuel quantities supplied must be readily obtainable. Information on previous land use or evidence that the use of a feedstock for a development fuel is eligible for double reward may be more difficult to source, particularly for long and complex supply chains.
- 6.8 Verifiers must obtain management representation letters from the obligated party. However, management representations are not a substitute for obtaining sufficient appropriate evidence.
- 6.9 The [RTFO and SAF Mandate Technical Guidance](#) provides detail on evidence requirements under the RTFO and SAF Mandate. It outlines the types of evidence which may be available to support demonstration of compliance with the sustainability criteria. It also considers the different types of documentation with guidance on the level of reliance that must be placed on them. This includes the reliance that can be placed upon second and third-party audits in the supply chain. See also [RTFO](#) and [SAF Mandate Compliance Guidance documents](#) for details.

Reviewing and challenging information

- 6.10 If, during the course of their activities, a verifier finds evidence that some of the obligated party's reported data is incorrect, or that there is insufficient evidence to support the claim, they must discuss this with the obligated party.
- 6.11 Information which is incorrect or insufficiently supported by evidence must be amended by the obligated party.
- 6.12 If the amendment means that the low carbon fuel no longer meets one or more of the mandatory sustainability criteria, the obligated party must withdraw the application from verification. The process and requirements for this are set out in the [RTFO](#) and [SAF Mandate Compliance Guidance documents](#).
- 6.13 In the event of a verifier being notified of a change in the evidence supporting an application for certificates, the verifier should assess that change, taking into account the opinion of any relevant certification body (where reliance is being placed upon a voluntary scheme for all or part of the information submitted and/or the chain of custody, the relevant certification body is the last point in the chain of custody that was covered by a voluntary scheme). The verifier must also provide a

statement as to the materiality of that change and how it bears on the assurance statement issued for the relevant bundle, stating, where relevant, that the opinion of any relevant certification body upon that change has been taken into account.

- 6.14 If the amendment of evidence supporting an application does not result in a new assurance statement, the verifier should provide a statement that the change is not material to the original assurance

Ensuring changes are made

- 6.15 If the verifier has requested that the obligated party makes changes to their data, they must ensure that the changes have been correctly and completely entered into ROS before issuing their assurance opinion.
- 6.16 If the obligated party is unable or unwilling to make the changes, the verifier must set out any outstanding issues in their assurance opinion.

7. Conclusion and reporting

Chapter summary

This chapter covers the requirements for RTFO and SAF Mandate assurance statements and for the SAF Mandate, the volume verification statement.

The assurance statement – the RTFO and the SAF Mandate

7.1 Verifiers must ensure that their assurance statements comply with the ISAE 3000 standard or equivalent¹⁰. Applications with non-compliant assurance statements will not be accepted. Some of the requirements which have particular relevance to both the RTFO and SAF Mandate are described below along with some additional requirements from the RTFO Order:

- A **title** - including the words 'independent assurance statement' or 'independent assurance report'.
- An **addressee**¹¹ - the addressee is the party or parties to whom the statement is addressed.
- A statement that the engagement was performed in accordance with ISAE 3000 (N.B. not simply 'with reference to'), and the assurance level provided.
- A description of the **subject matter** and for attestation engagements, the subject matter information. This must include a reference to the bundle name. Whilst verifiers can list all of the application ID numbers for the applications covered by the assurance opinion, the Administrator discourages this practice as it has been proven to be likely to result in errors.
- The **assurance criteria** against which the obligated party's data has been assessed. For verification of C&S data, this must be the version of the [RTFO](#) or [SAF Mandate](#) Compliance Guidance relevant at the time the low carbon fuel was supplied. For verification of development fuel eligibility and quantities of fuels without a suitable duty point, this must be the version of the [RTFO](#) or [SAF Mandate](#) Compliance Guidance relevant at the time the low carbon fuel was supplied. The correct version number must be specified.

¹⁰ The assurance statement is referred to as the verifier's assurance report in the RTFO Order and RTFO (SAF) Order.

¹¹ This will be the management of the obligated party that has commissioned the verifier.

- A statement to identify the **responsible party and the measurer or evaluator** if different, and to describe their **responsibilities** and the **practitioner's responsibilities**.
 - A statement that the firm of which the practitioner is a member applies **ISQC1**, or other professional requirements or requirement in law or regulation that are at least as demanding as ISQC1. If the practitioner is not a professional accountant, the statement must identify the requirements applied.
 - A declaration that the verifier has **appropriate expertise** and is not the supplier or a connected person of the supplier.
 - A statement that the practitioner complies with the **independence and other ethical requirements**, or requirement in law or regulation, that are at least as demanding as the IESBA Code parts A and B. If the practitioner is not a professional accountant, the statement must identify the requirements applied.
 - A **summary of the work performed**, as the basis for the practitioner's conclusion, including the nature, timing and extent of evidence-gathering procedures. This needs to be sufficiently detailed for readers of the assurance statement to readily understand what work the verifier performed and must include a description of what activities have been undertaken at the level of the obligated party and how the evidence for information from the supply chain has been tested. For example:
 - Conducted interviews with _____ to obtain an understanding of _____
 - Conducted a review and testing of data measurement, collection and obligated systems and processes, including _____
 - Reviewed chain of custody information, including _____
 - Conducted interviews with suppliers to determine _____
 - A statement of whether any **reliance** has been placed on the **obligated party's systems or controls** over data in forming the conclusion.
 - The assurance **conclusion** and any **modifications** to that conclusion. The language used must be appropriate to at least a limited assurance engagement or to a reasonable assurance engagement where the higher level of verification is required. Note that assurance statements with modified conclusions will be carefully assessed by the Administrator but may not be accepted as fulfilling the requirements to issue certificates.
 - In the event of resubmission of an application for certificates that has previously been considered by the Administrator, a statement that the verifier has taken the changes into account in providing a **new assurance statement** for an application that has been the subject of a prior submission and that the verifier has been provided with assurance that any relevant certification body is aware of the changes and has confirmed that the new information is accurate.
 - The practitioner's **signature**, which can be the name of the practitioner's firm, the personal name of the individual practitioner or both.
 - The **date** of the assurance report.
- 7.2 Any emphasis of Matter or Other Matter paragraphs or additional information must be clearly separated from, and worded such that they do not affect, the conclusion.
- 7.3 Assurance statements that fail to address all the above requirements sufficiently will not be accepted as providing an adequate level of assurance. Where evidence

is not available for a particular requirement, a statement explaining the reasons for its absence must be provided.

- 7.4 Obligated parties are responsible for ensuring that the verifier's assurance statement is provided to the Administrator. However, the content of the assurance statement is the sole responsibility of the verifier.

Volume Verification Statement – SAF Mandate

- 7.5 For the SAF Mandate, suppliers are required to provide a volume verification statement to a level of 'reasonable' assurance for both SAF and non-SAF the fuel quantities being reporting on ROS.
- 7.6 The statement will be uploaded on ROS by the verifier to confirm that they have met the requirements set out in Article 17(2)(a) and 17(2)(b) of the SAF Mandate and that the fuel quantities declared for that reporting period are accurate based on the assurance process undertaken as per ISAE 3000 or equivalent.
- 7.7 Each obligated party will have different reporting processes and documentation. Therefore, verifiers must work with the obligated party to familiarise themselves with the documentation available to provide reasonable assurance of the accuracy of the reported fuel quantities.
- 7.8 The reasonable assurance checks must include the split of any blended aviation fuel also being accurate.

Concluding the process

- 7.9 The verifier can upload their assurance statement to the relevant bundle on ROS to conclude the C&S assurance process and can upload their volume verification statement to conclude the fuel quantity assurance process with regards to any aviation fuel quantities uploaded to ROS.

8. Recognition of verifiers

Chapter summary

In order for a verifier to undertake work under the RTFO or SAF Mandate, they are required by the Administrator to demonstrate that they have ‘appropriate expertise’. This chapter sets out the process by which a verifier may be recognised by the Administrator as competent in this field. This process includes the provision of a ‘written attestation’ and subsequent engagement with the Administrator to ensure the on-going credibility and accuracy of carbon and sustainability data being reported to the Administrator by fuel suppliers.

Written attestation

- 8.1 In order for verification entities to provide the Administrator with assurance over the information provided by obligated parties, data is required to be independently verified.
- 8.2 To demonstrate their expertise in undertaking this task, verifiers will be required, as of July 2024, to complete and submit a written attestation to the Administrator – see Annex B. The attestation must include (but not be limited to) professional references and documentary evidence of relevant qualifications. The attestation allows the verifier to provide details relating to their individual qualifications, training, experience, and overall expertise in relation to the data they will be reviewing. The Administrator may require the verifier to produce the relevant qualification certificates for scrutiny.
- 8.3 Verifiers are required to complete and submit an attestation every two years in order to be included in the list of recognised verifiers. The attestation form is available from the Administrator upon request (email: rtfo-compliance@dft.gov.uk).

Administrator/verifier engagement

- 8.4 To facilitate an on-going sharing of knowledge between the Administrator and verifiers, a collaborative approach will provide an opportunity to share ‘live’ issues, discuss areas of potential risk (that the Administrator and verifier alike has identified) and identify opportunities for future improvement.

- 8.5 Verifiers will be required, by the Administrator, to participate frequently in this reciprocal process through group workshops with a view to promoting the sharing of knowledge and best practice.

List of approved verifiers

- 8.6 If the Administrator is satisfied that the verification entity has demonstrated appropriate expertise, through provision of a written attestation and ongoing engagement with the Administrator, the verifier will be included on a list of approved verifiers.
- 8.7 The list is published as a separate document and is available via the [RTFO guidance pages](#).

Period of transition

- 8.8 As of January 2025, the approach outlined above will be a requirement for all verifiers. From then on, for a verifier to become recognised by the Administrator and remain on the published positive list, the above process must be followed.

9. Recognition of voluntary schemes

Chapter summary

This chapter describes the process the Administrator will undertake to recognise voluntary schemes and other national systems as providing evidence of compliance with the RTFO and SAF Mandate carbon, sustainability and mass balance and auditing and governance requirements. The current list of voluntary schemes recognised for demonstrating RTFO compliance can be found on the [DfT website](#). The equivalent list for SAF Mandate compliance will be issued in due course.

The role of voluntary schemes under the RTFO and SAF Mandate

- 9.1 Many fuel suppliers use voluntary schemes to support the sustainability claims they make when applying for certificates under the UK's RTFO and SAF Mandate. In 2021, 98% of claims for RTFCs under the RTFO involved fuel that had been certified through a voluntary scheme.
- 9.2 A list of recognised voluntary schemes under the Administrator is [published on gov.uk](#).
- 9.3 Certification through a voluntary scheme can support evidence of compliance with the RTFO and SAF Mandate's carbon, sustainability, mass balance and auditing and governance requirements. However, the Administrator may request additional information or evidence from any or all stages in the supply chain, so the obligated party must ensure that such information or evidence is available on request. Where an obligated party fails to provide sufficient information or evidence to substantiate the claims, certificates will not be issued and the fuel will be treated as fossil for the purposes of calculating the supplier's obligation. Chapter 5 and Annex A of the respective [RTFO](#) and [SAF Mandate Compliance Guidance](#) documents provides detail on the process of requesting further evidence and Chapter 8 of the [RTFO and SAF Mandate Technical Guidance](#) gives more detail of evidence requirements.
- 9.4 Before documentation from a given voluntary scheme can be used in support of certificate applications, that voluntary scheme must first have been recognised by the Administrator for the aspects of the RTFO or SAF Mandate which it is being

used to support demonstration of compliance with. The recognition process from January 2024 onwards is outlined below.¹²

Initial recognition process for voluntary schemes

- 9.5 Voluntary schemes can apply to be recognised under the RTFO and SAF Mandate by contacting the Administrator at either rtfo-compliance@dft.gov.uk or saf-compliance@dft.gov.uk. They will then be asked to complete an application form.
- 9.6 The Administrator will acknowledge the receipt of the request within 10 working days. The Administrator will then begin the technical review of the certification scheme (i.e. benchmark of sustainability Principles and Criteria, Audit quality etc.).
- 9.7 The requirements for recognition will depend on the aspects of the RTFO and SAF Mandate for which recognition is requested and any similar regulatory systems under which the voluntary scheme already has recognition.

Evidence requirements for voluntary scheme recognition

- 9.8 In instances where a Voluntary Scheme has previously obtained recognition under a comparable regulatory framework (e.g. RED), and the Administrator has already conducted a benchmarking assessment aligning the RTFO/SAF mandate with that system, further evidence will not be required for the aspects where the Administrator has identified the requirements to be substantially equivalent. However, the Administrator may request copies of the documentation which supports the recognition under the similar system.
- 9.9 For aspects where there is not substantial equivalence between the similar regulatory system (eg. RED) and the RTFO/SAF Mandate, the voluntary scheme can either decide not to be recognised for those aspects or to apply for their standard to be benchmarked against one or more of the relevant aspects that specifically address the areas of non-equivalence.
- 9.10 In the absence of substantial equivalence, or where a scheme is not already recognised by a similar regulatory system, voluntary schemes will need to provide information on their scheme standard in order for it to be benchmarked against the requirements of the RTFO and SAF Mandate. The following information must be provided:
- Formal description of the standard (name of scheme, contact person, scope for evaluation)
 - Most recent version of the standard's criteria and indicators
 - Most recent version of the standard's procedures and requirements for the auditing/certification process

¹² The recognition process outlined in this chapter is different to previous arrangements where recognition of voluntary schemes was primarily handled by the EU. This new recognition process is expected to be implemented iteratively throughout 2024, starting with recognition where there is substantial equivalence to similar regulatory systems (see paragraph 9.8) and then proceeding to provide routes to recognition for areas where there is not substantial equivalence (see paragraph 9.10).

- Most recent version of the standard's accreditation procedures and requirements for certification bodies

Ongoing recognition under the RTFO and the SAF Mandate

- 9.11 Voluntary schemes will be required to pursue re-recognition at least every five years. Re-recognition will also be required if significant changes be made either to the RTFO, SAF Mandate or to the relevant scheme standard or to recognition decision under another regulatory system. The Administrator will inform voluntary schemes if such changes are expected and outline the process for re-recognition, which will only focus on areas where there are differences relative to previous benchmarking. Voluntary schemes are required to notify the Administrator if there are significant changes to their standard so that the Administrator can determine whether re-recognition is required.
- 9.12 Certification by voluntary schemes plays a crucial role in assisting to demonstrate the integrity of low carbon fuel supply chains. Therefore, as part of the process of ongoing recognition under the RTFO and SAF Mandate, voluntary schemes are expected to participate in regular dialogue with the Administrator to discuss and address areas of mutual interest and/or concern.
- 9.13 This dialogue may include the following activities:
- Submitting an annual report on the scheme's activities.
 - Participation in annual discussions which will explore areas of mutual interest challenges and concerns, and ways to address them.
 - Participating in periodic working groups on topical or emerging issues.
- 9.14 The activities in paragraph 9.13 are not intended to be overly onerous on voluntary schemes and expectations will be proportionate to the size and resource of the relevant voluntary scheme. However, a complete unwillingness to participate is likely to adversely impact a voluntary scheme's recognition under the RTFO and SAF Mandate.
- 9.15 Voluntary schemes are expected to communicate any changes in their standards with stakeholders, including the Administrator.

Use of other national schemes

- 9.16 Many countries other than the UK have individual systems (their 'national system') which are used to incentivise the supply of low carbon transport fuel in that country.
- 9.17 The RTFO and SAF Mandate are the UK's national systems. As the UK RTFO and SAF Mandate operates at the duty point, it is not permitted to verify low carbon fuel as complying with the RTFO and SAF Mandate, gain evidence of that compliance from the Administrator (i.e. be awarded certificates), and then export the low carbon fuel for additional reward in another country. Most country's national systems also operate at the duty point and are not therefore relevant for reporting under the RTFO and SAF Mandate.

- 9.18 In some cases, reporting under another national system may provide relevant evidence to support demonstration of compliance with the RTFO and SAF Mandate. For low carbon fuel supplied under a country's national system to be relevant for reporting under the RTFO and SAF Mandate, it must have the following features:
- Consignments of low carbon fuel must be verified to be RTFO/SAF Mandate compliant, or compliant with an equivalent set of regulations.
 - This verification must occur before the low carbon fuel crosses the duty point.
 - There must be appropriate evidence in place e.g. official documentation issued by the country's authorities.
- 9.19 Such a national system therefore operates in a similar way to a voluntary scheme as the low carbon fuel is verified as RTFO/SAF Mandate compliant and then sold on/passed down the supply chain with evidence/documentation of that compliance¹³.
- 9.20 In order for evidence from another national system to be recognised as providing evidence in support of evidence of compliance with the RTFO and SAF Mandate's carbon, sustainability and mass balance requirements, it must first have been recognised by the Administrator and benchmarked against the requirements. However, the Administrator will only consider benchmarking other national schemes in exceptional circumstances, where not to do so would hinder the effective administration of the RTFO and SAF Mandate or would cause significant commercial problems for a significant number of fuel suppliers.

Recognition of development fuels

- 9.21 The Administrator will continue to undertake its own independent approval process to evaluate development fuel application(s).

¹³ Note that whilst similar, there are important differences between such a national system and a voluntary scheme.

Glossary

Term	Definition
Application	An administrative batch of fuel. Any amount of biofuel that has a consistent set of sustainability characteristics. Known as an administrative consignment until January 2023.
Biofuel	Fuel made from recently living biological material.
Biodiversity	Measurement of the variety of different life forms in a given area. High biodiversity is viewed as an indication of a healthy ecosystem.
Carbon intensity	The rate at which carbon is emitted in relation to the amount of energy produced.
C&S	Carbon and sustainability
Certificates	Synonymous with RTFCs or SAF certificates in this guidance document
CO₂	Carbon dioxide
Dedicated energy crop	Dedicated energy crops are non-food crops including ligno-cellulosic material and non-food cellulosic material, except saw logs and veneer logs. Dedicated energy crops are grown for the purpose of generating heat and electricity, or to produce transport biofuels.
Defaults	Shorthand for default carbon intensity values
Development fuels	Advanced renewable fuels, a target for which applies from January 2019 – see Chapter 4.
DfT	Department for Transport
Feedstock	Raw material used to produce renewable fuels
GHG	Greenhouse gas
HMRC	Her Majesty's Revenue and Customs
Installation	A processing plant that leads to a material modification from any of the relevant feedstock to the finished fuel. It does not include installations solely used for the collection, transportation or storage of the feedstocks.
ISO	International Organisation for Standardisation
ISAE	International Standard on Assurance Engagements
Obligated party	A transport fuel supplier upon whom a renewable transport fuel obligation or SAF Mandate is imposed.
OSR	Oilseed rape. A feedstock.
Partially renewable fuel	Fuels that are produced in part from renewable feedstocks and in part from mineral/fossil feedstocks.
PPO	Pure plant oil. A type of biofuel.
POME	Palm oil mill effluent. An effluent from palm oil processing which can be captured and treated to prevent methane emissions.
Reference Information	Any data collection point used in the reporting process across the RTFO and SAF Mandates. For example, default carbon intensity, categorisation of feedstocks as wastes or residues etc.
Renewable fuel	A fuel from a source that is either inexhaustible or can be indefinitely replenished at the rate at which it is used. For the purposes of this document, it refers to biofuels and RFNBOs.
Reporting party	A fuel supplier reporting to the Administrator.
RFNBO	Renewable fuel of non-biological origin.

	A renewable transport fuel that does not have any biological content - rather the renewable energy content comes from renewable energy sources other than biomass. For example, renewable methanol produced from waste CO2 and hydrogen where the process is powered by geothermal electricity.
ROS	Renewable Fuels Operating System. The online reporting platform used for the SAF Mandate and RTFO.
RTFC	Renewable transport fuel certificate
RTFO	Renewable Transport Fuel Obligations Order 2007 (as amended).
SAF	Sustainable aviation fuel
SAF Certificate	Sustainable aviation fuel certificate
SAF Mandate	Renewable Transport Fuel Obligations (Sustainable Aviation Fuel) Order 2024
Supplier	Any company or organisation supplying fuel or its precursors e.g. for biofuel this would include the crop and the virgin oil.
UCO	Used cooking oil. A feedstock.
Verifier	The person who undertakes the assurance of renewable fuel sustainability data on behalf of reporting parties. They must be independent of the reporting party whose data they are verifying.
Voluntary scheme	Schemes run by independent organisations that offer a route to providing assurance that renewable fuels meet certain sustainability criteria.

Annex A Summary of Changes (since January 2024 version)

Location	Description
N/A	<ul style="list-style-type: none"> Removed Executive Summary Restructured Executive Summary and Introduction into Chapter 1
Chapter 2	<ul style="list-style-type: none"> Restructured to Purpose of Verification and Requirements Removed Quality Control and Accepting an Assurance Engagement
Chapter 3	<ul style="list-style-type: none"> New Chapter on assurance process
Chapter 8	<ul style="list-style-type: none"> Updated recognition of verifiers to include annual attestation process
Chapter 9	<ul style="list-style-type: none"> Updated recognition of voluntary schemes
Annex A	<ul style="list-style-type: none"> Updated summary of changes since January 2024 version
Annex B	<ul style="list-style-type: none"> Additional Annex to include the Letter of Attestation for RTFO Verification Requirements

Annex B Written Attestation for RTFO Verifiers

Written Attestation for RTFO Verifiers

The purpose of this document is to provide verification individuals with an opportunity to demonstrate appropriate expertise to the Administrator when undertaking independent third-party verification activities for suppliers applying for RTF certificates (in respect of low carbon transport fuel) under the Renewable Transport Fuel Obligations Order. The completed attestation will be valid for two years.

Background

Articles 16A and 16B of the RTFO Order require that:

- The verification must meet the requirements of ISAE 3000 or an equivalent standard. ISAE 3000 defines two levels of assurance: limited and reasonable. The RTFO Order states that the level of assurance required for most data submitted under these regulations is 'limited', including all Carbon and Sustainability (C&S) information.
- The assurance provider is not 'the supplier' and is not a 'connected person' of the supplier.
- The verifier's assurance procedures must be undertaken by a person with appropriate expertise.

These are further examples of how a Verifier may demonstrate their appropriate expertise:

- Environmental degree.
- Experience within the biofuel/bioenergy sector.
- Lead Auditor Course (to cover ISO 19011:2018).
- Evidence of a GHG Standard Qualification: AA1000 Assurance Standard, ISO 14064 or alike.
- Voluntary scheme Training Course.
- Verification/audit logs.
- Any other evidence of on-going, relevant training.

Interaction with the Administrator

Verifiers will be provided with regular verifier specific RTFO scheme updates, covering emerging risks and issues, and will be required, by the Administrator, to attend any interactive sessions with The LCF Delivery Unit, to not only share their experiences, but also for the Unit to impart their own.

Written Attestation

Letter of Attestation for RTFO Verification Requirements

Compliance period: 1st January 20[] – 31st December 20[]

Name:

Company details:

Company name	
ROSLite registered Lead Verifier Name and Organisation	

Date:

This note is to confirm that I **[insert name of lead verifier]**, **[on behalf of [name of firm]]** was the **[insert verification role]** for RTFO applications submitted on **[insert Date]** and valid until **[insert Date]** as requested by the Administrator.

I declare that as Lead Verifier those verifications issued meet the requirements of ISAE 3000 (Revised) or an equivalent standard, and we can demonstrate appropriate expertise in respect of providing assurance for the following verifiers.

Verifier Name	Qualifications & Experience Examples

[insert name of firm] will provide any additional information or documentation as required.

Signature (Lead Verifier contact or designated authority)	
Name of signatory:	
Position within the company:	
Date:	