

# MiQ Auditing Body Recognition Protocol

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## Summary of Changes

These updates are intended to establish a new set of requirements for Auditing Bodies conducting certification audits against MiQ Standards. Globally, many voluntary certification programs, GHG reporting programs, and regulations require verification or certification bodies to be externally accredited to relevant international standards by an accreditation body.

Unique challenges within methane emissions monitoring, reporting and management for oil and gas facilities have resulted in a limited pool of available and competent auditors and verifiers with the necessary skills and experience to perform audit engagements of criteria. These include an operator's management practices, use of advanced site-level measurement technologies, and the incorporation of site-level measurement data into emission inventories.

As MiQ consolidates learnings from the last four years of operating its certification program and considers advancements in methane emissions knowledge, management, and quantification frameworks, it is updating its requirements for Auditing Bodies and auditors to reflect these learnings and expected future challenges. Secondly, as the market for certified or differentiated gas is growing in both the voluntary and compliance markets, MiQ aims to more transparently align the qualifications of recognized Auditing Bodies with recognized accreditation frameworks.

These updates base many recognition requirements on existing requirements in international standards, such as ISO 14065, and regional monitoring, reporting, and verification (MRV) programs and voluntary sustainability certification schemes.

This document details:

- The requirements of Auditing Bodies and Auditors;
- The process for applying for, receiving and maintaining recognition by MiQ as an Auditing Body;
- How external authorizations or accreditations will be evaluated and recognized by MiQ.

These new requirements provide clearer detail regarding how external accreditations will be recognized by MiQ. Requirements and deadlines<sup>1</sup> for MiQ Auditing Body recognition are as follows:

- **New Auditing Bodies:** Auditing Bodies not currently recognized by MiQ must follow this document's requirements from 1 January 2026.
- **Currently Recognized Auditing Bodies:** Auditing Bodies currently recognized by MiQ must follow this document's requirements for any audits for which the Certification Period starts on or after 1 January 2027.
- **All Auditing Bodies:** All Auditing Bodies must demonstrate compliance with the requirements of this document AND demonstrate external authorization or accreditation for any audits for which the Certification Period starts on or after 1 January 2029.

Auditors from recognized Auditing Bodies must participate in MiQ training before participating in any MiQ audits. The scope of MiQ's recognition and review of responsibilities will vary depending on the scope of external accreditation or authorization granted to the Auditing Body and the review provided by the accreditation or authorization body. This document shall be used in conjunction with MiQ's Audit Protocol.

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<sup>1</sup> Deadlines may be subject to change.

## 1 Introduction

### Background

This document defines the requirements for Auditing Bodies<sup>2</sup> to become recognized by MiQ. The requirements and duties laid down in this document are based on industry best practices, including relevant international standards. They aim to ensure that Auditing Bodies and auditors are impartial, independent, and competent. MiQ requires external third-party audits of conformance to its Standards. This document states the requirements and necessary qualifications of collective audit teams and team members conducting audits against MiQ Standards. Auditing Bodies and auditors shall be independent of the responsible party, or operator, being audited, impartial and free of conflict of interest, and competent in the technical detail required to perform an audit engagement. Auditing Bodies and auditors must have both the appropriate skills necessary to conduct MiQ methane performance audits, including site-specific audits, and Auditing Bodies and auditors must have the appropriate general skills necessary to perform audits.

MiQ shall provide program-specific training to auditors from Auditing Bodies that have been recognized by MiQ. MiQ shall update this training, as appropriate, to reflect updates to its scheme.

### Purpose

MiQ's audit and verification program is a core feature of MiQ's methane performance standard and, subsequently, MiQ's mission to drive down methane and greenhouse gas emissions from the oil and gas sector. MiQ's certification framework requires that third party Auditing Bodies carry out the necessary audits of facilities across the natural gas supply chain. To eliminate conflicts of interest, Auditing Bodies and their auditors have no contractual relationship with MiQ for specific audits – they are third party entities recognized by MiQ to audit against the MiQ methane performance standard. For the very reason that they are third party entities, these Auditing Bodies and auditors must be held to the highest standards – in terms of ethics, impartiality, and technical knowledge. MiQ also requires that MiQ-recognized Auditing Bodies and auditors have no financial interest in the outcome of any audit and certification process in which they are involved.

Given that MiQ-recognized Auditing Bodies and auditors occupy such a central role in auditing and verifying the methane performance of oil and gas operators being certified by MiQ, they must have the confidence of all stakeholders, including regulators, the public, investors, industry, and NGOs. This updated MiQ Auditing Body Recognition Protocol is designed to ensure that MiQ-recognized auditors engage at the highest and most impartial level to achieve that goal.

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<sup>2</sup> Auditing Bodies currently conduct audits to assess conformity and grade determination to the MiQ Standards. Future Standards or associated protocols may include the verification of various GHG statements. The term “Auditing Body” is used in the interim to avoid conflation with the formal definitions of “Verification Body” and “Certification Body” at this time.

## 2 Scope and Key Terms

The requirements specified in this document apply to all Auditing Bodies and auditors conducting audits or performing certification services to standards that are recognized by MiQ. These requirements apply globally. This document shall be used in conjunction with MiQ's Audit Protocol.

An Auditing Body is the company that conducts the audit against the MiQ Standards.

Auditors are the representatives (i.e., individuals) of that Auditing Body (i.e., the company) that carry out the audit.

Recognition by MIQ means that an Auditing Body has been appointed by MiQ to engage in audit and verification activities against the MiQ standard.

## 3 Timeline

Auditing Bodies must be recognized by MiQ to begin audit engagements. Requirements and deadlines for MiQ Auditing Body recognition:

- **New Auditing Bodies:** Auditing Bodies not currently recognized by MiQ must follow this document's requirements from 1 January 2026.
- **Currently Recognized Auditing Bodies:** Auditing Bodies currently recognized by MiQ must follow this document's requirements for any audits for which the Certification Period starts on or after 1 January 2027.
- **All Auditing Bodies:** All Auditing Bodies must demonstrate compliance with the requirements of this document AND demonstrate external authorization or accreditation for any audits for which the Certification Period starts on or after 1 January 2029.

MiQ will accept applications for recognition from Auditing Bodies per these updated requirements as of the publication date of this document.

Under these updated requirements, an Auditing Body that has no formal external authorization (see Section 4.2) by 1 January 2029 will cease to be formally recognized by MiQ and will be ineligible to conduct audit engagements against the MiQ standards.

Auditing Bodies not currently recognized must apply for MiQ recognition under the newly updated requirements. All existing recognized Auditing Bodies may apply under the newly updated requirements at any time going forward.

These dates and subsequent recognition are subject to change. If, for example, a regulatory program requires a certain external accreditation in advance of 2029, MiQ may move the timeline forward.

Recognition cycles are 5 years in length. Full reassessments shall be completed every 5 years. After a reassessment, MiQ shall issue a statement of continued recognition. If this includes an extension to the scope of accreditation, this shall also be included in the statement.

## 4 Requirements and Duties of Auditing Bodies

### 4.1 Requirements Overview

**Overview:** MiQ Auditing Body recognition allows for an Auditing Body to conduct audit engagements against the MiQ standard. An absence of MiQ recognition means that an Auditing Body is unable to conduct audit engagements against the MiQ standard. Auditing Bodies must follow the formal process outlined in this document to apply for recognition.

The timeline for MiQ recognition is listed in Section 3.

MiQ-specific requirements are listed in Sections 4.3–4.14.

### 4.2 Requirements

#### 2027 General Accreditation Requirements

As of January 1, 2027, the Auditing Body shall ensure they can provide the appropriate competencies, both in the relevant fields of activity and for the types of auditing tasks it is to undertake.

In addition to the updated requirements listed in section 4 of this document<sup>3</sup>, Auditing Bodies carrying out audits are required to demonstrate adherence to the principles of international standards including:

- ISO 17029/14065 for the general required independence, impartiality and competence of audit teams;
- ISO 14066 for the general requirements of teams auditing environmental information;
- ISO 14064-3 for components of MiQ Standards related to the verification or auditing of methane and greenhouse gas information.

#### 2027 Specific MiQ Requirements

In addition to alignment with the 2027 General Accreditation Requirements, Auditing Bodies must demonstrate compliance with MiQ-specific requirements to be recognized. All Auditing Bodies must demonstrate compliance with MiQ-specific requirements for any audits for which the Certification Period starts on or after January 1, 2027.

MiQ-specific requirements are listed in Sections 4.3–4.14.

#### 2029 General Accreditation Requirements

Demonstration of external accreditation or authorization is required for any audits for which the Certification Period starts on or after 1 January 2029.<sup>4</sup>

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<sup>3</sup> The requirements in this section follow the impartiality and competence requirements of ISO 14065.

<sup>4</sup> As of Jan. 1, 2029, an Auditing Body must be externally accredited **and** meet the updated requirements listed in this document for any audits for which the Certification Period starts on or after that date.



As of January 1, 2029, an Auditing Body that does not have external authorization or accreditation will cease to be recognized by MiQ.

The following table lists external accreditations and authorizations and summarizes how they may be used to demonstrate fulfillment of the requirements of this section.

<b>Categories for External Accreditation or Authorization</b>	<b>Accrediting or Authorizing Body</b>	<b>Impact on Recognition Process</b>
<b>ISO 14065 and ISO 14064-3 accreditation - to verify assertions related to GHG emissions and removals at the organizational level</b>	IAF-affiliated accreditation body	<p>This accreditation covers all requirements except for program-specific impartiality requirements (see Sections 4.3-4.4).</p> <p>MiQ will evaluate audit team competencies per Section 4.14</p>
<b>Other accreditation or authorization related to the verification of assertions related to GHG emissions and removals or certification of oil &amp; gas emissions management systems.</b>	<p>Varies but often a regional or national public authority or accreditation body</p> <p>(see Annex D for more details)</p>	<p>Other accreditations or authorizations will vary in detail.</p> <p>Applying Auditing Body should evaluate the details of their accreditation with the requirements set forth in this document.</p> <p>Applying Auditing Bodies should clearly state the review process conducted by the accreditation or authorizing body and demonstrate to MiQ.</p> <p>MiQ will evaluate audit team competencies per Section 4.14</p>
<b>No external authorization or accreditation</b>	N/A	<p>Auditing Body must conform to all requirements of this document.</p> <p>MiQ will conduct recognition and review to ensure compliance with all requirements of this document.</p> <p>An absence of external accreditation or authorization will be permitted until January 1, 2029. Failure to be externally authorized or accredited as of Jan. 1, 2029 will result in loss of Auditing Body recognition by MiQ.</p>

The Auditing Body must inform MiQ immediately if an external authorization or accreditation is suspended or expired.

### 4.3 Independence and Impartiality

The Auditing Body shall follow the impartiality requirements of the international standard (ISO 17029/14065) or agreement to which they are accredited or recognized.

The Auditing Body shall document their alignment to the impartiality requirements required per ISO 17029/14065. Impartiality management shall also be proactively managed in alignment with ISO 17029/14065 prior to conducting each audit engagement.

The following additional requirements apply to Auditing Bodies auditing against MiQ Standards:

The audit team shall have a clearly defined responsibility to audit to the relevant Standard for the client. This responsibility may not include consulting<sup>5</sup> for the client on any topic in relation to the relevant Standard. Where the relationship between an entity providing consulting services and the Auditing Body poses an unacceptable threat to the impartiality of the Auditing Body, the Auditing Body shall not provide assurance services to a client. Impartiality and risk safeguards related to the risk assessment of impartiality threats must be clearly documented by the Auditing Body. This review is also proactively required as part of pre-engagement activities for each audit engagement.

In addition to the above requirements regarding assessment of threats to impartiality, audit team members shall not review or make decisions for an engagement which they have provided consulting services or served in an official capacity with the client for two years prior to acting as part of the audit team. Two years is defined as the time between the month of final provision of consulting services and the month that review and decision-making processes begin. The Auditing Body shall also conduct an annual impartiality review with respect to its relationships, its employees, and its outsourced resources maintained with its clients.

Lead auditors shall rotate off a client every seven years. An auditor shall not take part in an engagement with a client in which they served as lead auditor in the last five years, except as an independent reviewer. Information relating to MIQ audits and related documentation will be treated confidentially unless required by MIQ, or by relevant regulations.

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<sup>5</sup> For the purposes of this document, consulting is defined consistently with ISO 17029:2019, “participation in establishing the claim that will be the object of the validation/verification.” Participation in establishing a claim can involve designing or supporting the emissions reporting system, standard operating procedures, mitigation technologies, methane monitoring strategy and development of quantification methodologies and inputs. Participation can also include providing specific expertise that supports the preparation of a claim. Arranging or participating in training that relates to the claim is *not* considered consulting, as long as *client-specific* solutions are not provided. The provision of generic information is also not considered to be consulting, and includes the explanation of relevant methodologies, techniques or tools and sharing of non-confidential information related to best practices.

## 4.4 Auditing Body Resource Requirements

The Auditing Body is an organization consisting of individual auditors employed in a single company or a single individual. In the case that the Auditing Body is a single individual, the individual and its legal entity shall fulfill all the requirements listed in Section 4, and maintain a process for outsourcing expertise and roles, as necessary, in alignment with this document.

The Auditing Body shall have a process to manage the competence of personnel to maintain MiQ program-specific competence requirements in Section 4.14, including:

- The ability to apply the concepts required for the audit process (e.g. risk assessment, evidence gathering)
- Sufficient knowledge about the content of the client's information
- Minimum annual review of the competency of individual team members and a process to close gaps in competence demonstration that personnel have the required competence to audit to the specific criteria (e.g., MiQ standard)
- Demonstration that team leaders have sufficient knowledge to manage the audit team to fully meet the objectives of the audit engagement, the ability to perform audit engagements, and the demonstrated ability to manage audit teams

Personnel shall follow all additional requirements related to confidentiality as per ISO 17029:2019, 7.2. Refer to Section 4.4 for program-specific requirements related to the impartiality of personnel in audit engagements.

The Auditing Body shall have access to enough competent audit team members to adequately perform the scope of services it is recognized under and the volume of work it is contracted against.

Per the requirements of ISO 17029:2019, 7.2.2, the Auditing Body shall require all personnel (internal or outsourced) to enter into a legally enforceable agreement. The details of these agreements shall be used when identifying threats to impartiality for audit engagements.

The Auditing Body may outsource audit activities via contract arrangement with another organization to fulfill required resourcing or competence requirements, following the requirements of ISO 17029:2019, 7.4.

It is acceptable for an Auditing Body to consist of an individual auditor. In these cases, the auditor must be able to serve as a team leader and technical expert. The individual auditor shall demonstrate how necessary resources are acquired per their competence management system. Whether an Auditing Body is composed of a single representative or multiple representatives, it must follow these updated requirements.

## 4.5 Management of Information

The Auditing Body shall provide a competence management system to MiQ. This includes available information related to its audit processes, impartiality commitments, its recognition to perform MiQ audit activities, and its complaints and appeals process as per ISO 17029:2019, 10.1.

The Auditing Body shall provide information to its clients as per ISO 17029:2019, 10.2, and ISO 14065.

The Auditing Body shall maintain an agreement with clients that ensures their assurance services are portrayed by the client in a manner consistent with the services provided by the Auditing Body, based on ISO 14065:2020, 10.3, and 17029:2019, 10.3.

The Auditing Body shall adhere to information confidentiality requirements as per ISO 17029:2019, 10.4.

## 4.6 Quality Management System

The Auditing Body shall establish, document, implement, and maintain a quality management system aligned to the requirements of ISO 17029/14065.

The management system shall include:

- A review of its management system by Auditing Body management is conducted at least annually. The inputs to and outputs of the management review shall be aligned with the requirements of ISO 17029:2019, 11.2
- Internal audits conducted at least annually that are aligned to the requirements of ISO 17029:2019, 11.3
- Establishing processes for the identification and management of nonconformities that are discovered within the Auditing Body's own activities. The processes shall define requirements that are consistent with ISO 17029:2019, 11.4
- A continual process to consider the risks and opportunities associated with the activities, to achieve goals aligned with ISO 17029:2019, 11.5
- A process by which documented information is adequately controlled, retrieved, distributed, stored, and used consistent with ISO 17029:2019, 11.6.

This must include documented responsibilities and oversight, procedures for performing audits, engaging in corrective actions if noncompliance is identified, and managing relevant records. The Auditing Body shall have processes in place to manage appeals and complaints.

## 4.7 Establishing the Framework to Conduct Audits

Auditing Bodies are responsible for establishing the framework for the audits performed by the auditors working for the Auditing Body. Prior to the beginning of an engagement, the Auditing Body must have entered into an agreement with the client.

Prior to commencing an engagement, the Auditing Body must ensure that the auditors use the applicable and most up-to-date version of relevant audit guidance. Should questions or ambiguities arise during the audit process, the Auditing Body must contact MIQ to request clarification and guidance before proceeding with the audit.

Audits to verify conformity with the requirements of the MiQ standard must be conducted every 12 months. The Auditing Body should encourage a timely audit to avoid a gap between certification periods.

## 4.8 Documentation

Auditing Bodies must properly document all MIQ audits that are carried out. This includes the full completion of audit reports and, if applicable, embedded verification and/or validation

statements of the audited clients based on the latest templates provided by MiQ. MiQ provides templates for audit procedures and audit reports that shall be followed.

MiQ may specify existing documentation requirements or may request additional information or documents to be provided to MiQ, if, among other purposes, this is deemed necessary to reduce the risk of fraudulent behavior and meet the intended uses of certification engagements. Appropriate transitional periods for fulfilling additional information or document requests will be provided by MiQ.

## **4.9 Data Transmission**

The operator shall submit sufficient and required audit documentation to the MiQ Registry for each audit performed by an Auditing Body of their facility in a timely manner<sup>6</sup>. This should be prior to the date on which an audit report is due to be submitted to the MiQ Registry, as per the latest version of the MiQ Program Guide.

Sufficient documents include, but are not limited to:

- Audit reports or verification statements
- Audit checklists, if required to be submitted as part of the engagement
- Additional documentation within a certification period, as required by the MiQ Program, that may confirm or change the certification assessment

## **4.10 Complaints and Appeals**

The Auditing Body shall have a procedure in place for handling complaints and appeals related to audit engagements. These procedures shall follow the requirements of ISO 17029:2019, 9.9 and 9.10, respectively.

## **4.11 Records Management**

The Auditing Body shall maintain and manage records in accordance with MiQ program requirements associated with supporting documentation and the requirements of ISO 17029:2019, 9.11.

## **4.12 MiQ Methane Audit Trainings**

Before an auditor can begin conducting MiQ Audits in any of the roles defined in Section 4.14, the Auditing Body must ensure that the auditor has participated in MiQ Methane Audit Training. These modules are currently being updated and will be published following the release of the updated requirements.

## **4.13 Requirements for Application, Recognition and Publication by MiQ**

The Auditing Body must present an application to MiQ that includes the following, at minimum:

- The legal entity name, address(es), and legal status

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<sup>6</sup> MiQ requires operators, not Auditing Bodies, to submit audit documentation to the MiQ Registry. In instances where this document contradicts with the MiQ Program Guide, the MiQ Program Guide takes precedence.

- Its relationship with a larger corporate entity, if applicable, and a summary of associated activities
- A clearly defined scope of recognition is required, inclusive of the segments and regions.
- Any external authorizations, accreditations, or recognitions, including expiration dates for those authorizations, accreditations, or recognitions
- A system in which impartiality threats are identified and managed, per Section 4.3
- A competence management system, per the requirements of Section 4.5
- A quality management system following the requirements of Section 4.6
- Complaints and appeals procedures following the requirements of Section 4.10
- A list of audit team members with relevant roles and qualifications per Section 4.14

Auditing Body registration shall take place after the Auditing Body has provided MiQ with all the necessary materials listed in this section.

If MiQ has received satisfactory evidence from the applying Auditing Body and the process defined in Annex A has been completed, MiQ will submit a notice of its recognition to the Auditing Body and a Recognition Agreement, to be signed by MiQ and the Auditing Body.

Once both parties have signed the Recognition Agreement, the Auditing Body is recognized by MiQ. Upon Auditing Body recognition, all Auditing Body team members participating in a MiQ audit must complete the MiQ training before commencing the audit. Certification engagements under this Recognition can only be conducted after the above steps have been completed. An exception to this rule can only be made with explicit approval in advance by MiQ.

Regulatory developments or clarifications might require timelines for external recognition to be changed. If, in such a circumstance, MiQ modifies the timeline for external recognition, Auditing Bodies must fulfill any new requirements necessary for their recognition to remain valid. For example, if regulatory requirements resulted in external accreditation being necessary for recognition in 2028, and not 2029, MiQ would amend dates in this document. Auditing Bodies would then have to seek formal accreditation as of 2028 – and not in 2029 – to be recognized by MiQ. MiQ would provide notice of such changes.

As soon as this recognition is finalized, MiQ will publish details of the MiQ-recognized Auditing Body per Section 5.1 on a public webpage.

## **4.14 Competency Requirements for Audit Teams and Auditors**

### **Audit Team Competency Requirements**

The following requirements are in place so that all Audit Teams collectively possess the requisite sector-specific and subject matter knowledge required. These requirements are program-specific requirements derived from the requirements as set out in Sections 6-9 of ISO 14066:2023.

The audit team must collectively possess the following general knowledge:

- Knowledge of the MiQ Program and the relevant Standards by which the Auditing Body is recognized to perform audits, including:
  - MiQ Standard requirements and other guidelines

- Any non-voluntary intended use, including regulatory compliance, by which a certification engagement may be applied to
- Knowledge of the required and allowed quantification methodologies and qualitative requirements of the MiQ Program and their consequences for data quality, including:
  - The ability to assess the risk of systematic under-reporting of emissions or the lack of adherence to certain operational practices
  - The ability to sample complete representations of emissions data and supporting information
  - Evaluating systems that identify, collect, analyze and report emissions information including inventories and the raw inputs that go into those inventories
  - Evaluating the quantification methodologies employed by the operator, including any methodologies related to the usage of specific emissions factors, engineering calculations, process simulations and the reconciliation of methane emissions from various advanced methane detection technologies and other inspection procedures
  - Calibration procedures of relevant equipment critical to emissions calculation
  - Reporting principles consistent with MiQ Standards
  - The potential impact of typical, atypical, or malfunctioning operating conditions
  - Materiality, as applicable, under relevant MiQ audit protocol
  - The principles, criteria, processes and procedures behind claims made per certification to the MiQ Standard, specifically MiQ grades, methane intensity bands and/or other data quality metrics
- General auditing knowledge of emissions data and relevant qualitative information and indicators. Auditing knowledge may be defined in greater detail in MiQ audit protocols but in general should include:
  - Methodologies for evaluating emissions data, qualitative information, and assessing risks based on the data and information received
  - Techniques for sampling data and information
- Controls and supporting processes for data and information systems

## Audit Team Roles

The audit team must consist of the following roles, at a minimum, based on ISO 14066:2023. <sup>2</sup> An audit team could be represented by a single individual that serves multiple of these roles, and in that situation the auditor shall be responsible for bringing on additional resources, as necessary.

- A team leader (e.g. lead auditor)
- A technical expert
- An independent reviewer
- Other auditors, as necessary

Each role is defined by the following program-specific requirements and shall maintain the following skills.

**Team Leader:** The team leader is responsible for managing the team and planning the overall audit engagement. The team leader shall oversee the planning of the audit, evaluate risks particularly related to methane emissions performance, and as needed, review audit activities and make decisions related to the audit engagements. They shall have the skills to assess the following.

- The competency of their team
- Largest risks associated with the audit activities, including the risk profile of large, unintended releases of methane emissions and the risk of those events not being captured in the client's reporting
- The conclusions and results of the audit

Team leaders must have the following experience:

- At least four years of relevant work experience, including two years in GHG emissions or other environmental auditing work
- Prior experience performing environmental audit engagements, which preferably includes methane emissions in oil and gas operations

Team leaders must possess the following technical knowledge:

- Emissions sources, control technologies, operational practices and quantification approaches across the oil and gas segments for which they are applying for recognition by MiQ
- Knowledge of the relevant frameworks for which they are performing evaluations. This includes relevant regulations and voluntary frameworks.
- Risk-based engagement planning and execution strategies
- Principles by which evidence is gathered (e.g. site visits, materiality)

Team leaders must be able to:

- Design audit engagement plans for methane emissions data review
- Apply effective auditing methodologies for operational data, estimation-based data, and measurement-based data
- Conduct site visits, operational interviews, and other evidence gathering in a professional manner
- Supervise audit teams and maintain internal quality management standards

**Auditor:** The auditor may assist the team leader with the planning and execution of the audit. The auditor carries out audit activities. Auditors must have:

- Experience conducting GHG audits, preferably with a focus on methane emissions
- Understanding of GHG quantification methods
- Working knowledge of advanced methane detection and quantification technologies and quantification techniques

**Technical Expert:** The technical expert provides specific knowledge on methane and/or greenhouse gas emissions within the oil and gas sector and of the stage of the oil and gas sector for which an audit is taking place. The technical expert must possess specific knowledge of the oil and gas industry in general, and emissions of the relevant oil and gas supply chain



stage. Note that the team leader or auditor may also serve as the technical expert. This knowledge may be demonstrated by:

- Prior MiQ auditing experience or other audit experience related to oil and gas emissions, particularly methane emissions.
- Experience studying, calculating, or analyzing methane emissions from both site-level and source-level quantification approaches
- Experience implementing quantification programs and/or relevant emissions reduction projects
- Knowledge of calibration procedures for equipment critical to GHG emissions reporting to data quality
- Process or facilities engineering experience within the oil and gas sector
- Environmental compliance experience in the oil and gas sector, including
  - Air quality regulatory compliance, particularly around methane and VOCs
  - Execution of programs to improve oil and gas company practices relating to methane emissions awareness, quantification or mitigation
- Experience evaluating data from methane measurement and detection technologies, including
  - Attribution to certain equipment categories and sources
  - Uncertainties of quantified data, and the reasons for those uncertainties
  - Extrapolation methodologies associated with quantification approaches
  - The use of operational and parametric monitoring to supplement methane measurement data
  - Comparison of methane measurement data to other forms of calculations (e.g. emissions factors, engineering calculations, process modeling)

**Independent Reviewer:** The independent reviewer is a competent person who is not part of the audit team conducting the engagement. They shall perform a review of the quality and completeness of the audit engagement. The independent reviewer must maintain complete independence from the execution and opinion of the audit until they review the details of the audit. The independent reviewer may be part of the same Auditing Body. In a single member audit team, the independent reviewer must be a separate individual than the single team member.

The independent reviewer must possess the following qualifications:

- Sufficient technical knowledge to assess the associated boundary, risk factors, and engagement plan
- Experience leading, participating in, or reviewing environmental audits
- Familiarity with the regulatory or voluntary frameworks that underpin either the engagement or possible use cases

## Maintenance of Knowledge and Skills

Individual auditors must continuously demonstrate their education, training, and work experience relevant to methane and greenhouse gas emissions in the oil and gas sector. As needs are determined by the competence management system, auditors shall participate in training covering one or more of the following topics. These trainings can be conducted

internally or externally, although it is preferred that key auditors have necessary external exposure.

- Best practices in GHG measurements, quantification and emissions controls in the oil and gas sector
- Emerging methane measurement technologies in the oil and gas sector
- The landscape of voluntary and regulatory methane and GHG management programs within the oil and gas sector
- Updates to oil and gas regulatory landscape in jurisdictions relevant to their recognition for methane emissions mitigation and quantification.
- Fundamentals or updates to GHG assurance engagement best practices

## 5 Details of Recognition

### 5.1 Publication of Information

MiQ will publish the following information for each recognized Auditing Body on a website accessible to the public.

- Name of legal entity of Auditing Body
- Logo of Auditing Body
- Website of Auditing Body
- Name of company contact
- Contact information (e.g., email) of company contact
- Date of Recognition granted by MiQ
- Scope of Recognition, including Standards and regions of Recognition
- Name of external authorization or accreditation that Auditing Body applied under, if applicable
- Link to public information regarding external authorization or accreditation, if applicable

This information will be maintained as information changes.

### 5.2 Fees

MiQ's updated requirement structure includes the following fee structure. This fee structure is meant to cover MiQ's costs associated with recognizing and surveilling Auditing Bodies. New fees will go into effect as of the date of publication of these updated requirements.

<b>Does Recognition include External Authorization or Accreditation?</b>	<b>Application Fee</b>	<b>Annual Fee</b>
<b>Yes, recognition includes external accreditation to ISO 14065 and ISO 14064-3</b>	\$2,500	\$1,500
<b>Yes, recognition includes a relevant external accreditation or authorization to requirements involving verifying or certifying GHG data and emissions</b>	\$4,000	\$2,500

<b>management, but not including external accreditation to ISO 14065 and ISO 14064-3</b>		
<b>No, recognition does not include a relevant external accreditation or authorization</b> <b>(Only applicable until Dec. 31, 2028)</b>	\$7,500	\$5,500

- The Application Fee is charged in the year in which the Auditing Body initially applies for recognition or submits a renewal application, typically every 5 years (see Annex A). Payment is due within 30 days that the application is submitted to MiQ. Applying Auditing Bodies are charged the full application fee regardless of the outcome of the decision of recognition.
- The Annual Fee is charged each year. The annual fee is charged during the month of each anniversary of the recognition decision, due within 30 days. The annual fee is not charged in years in which the Auditing Body initially applies or applies for renewal of recognition.
- Auditing Bodies fundamentally updating their application basis, such as including an external accreditation or authorization, prior to the end date of their current recognition cycle will be charged the application and subsequent annual fee that most closely associated with the details of the external authorization in their application.
- See Annex C for example of fee structure.

### 5.3 Sanctions

In case of non-compliant behavior of the Auditing Body or of its audit teams, MiQ may impose sanctions against the Auditing Body. Determined on a case-by-case basis, MiQ shall evaluate the type and level of non-compliance and define the type and level of sanctions. If Auditing Bodies are suspended from conducting MiQ audits, they will be removed from the list of MiQ Auditing Bodies and Auditors until the underlying issues behind the sanctions are resolved. In severe cases, MiQ may bar the Auditing Body for a set period or permanently.

## Annex A - MiQ Recognition Process

This process establishes a framework for MiQ's assessment of Auditing Bodies seeking recognition to perform audits against MiQ Standards.

### Recognition Review Steps

1. Application Review
  - MiQ, or its designee, to review completeness of the application, requested scope by the applying Auditing Body, and legal entity status
  - MiQ to examine details of submitted documents and assess alignment to the requirements of this document
2. Interviews
  - MiQ, or its designee, may conduct interviews, as deemed necessary, to confirm details presented in the application.
3. On-Site Assessment
  - Onsite assessments are not part of the scope of recognition. This requirement may be subject to change in the future and can be required by MiQ on a case-by-case basis.

### Decision of Recognition

A written report on the outcome of the assessment shall be provided to the Auditing Body within 30 days. Any extension to that timeframe shall be communicated by MiQ. The report shall summarize the scope assessed, include feedback on the competence of the audit team, and identify any findings that must be addressed prior to recognition.

If corrective findings exist, Auditing Bodies shall be given 30 days following the report to address any of these findings.

### Training

Auditors in recognized Auditing Bodies must complete training modules prior to conducting MiQ audits. These training modules are currently in development and will be published as part of the facilitation of this new process.

### MiQ Review

Recognized Auditing Bodies will occasionally be observed and reviewed by MiQ or its designee.

MiQ will inform the Auditing Body in a timely manner of upcoming review activities. This process may include

- Evaluations of findings from witness assessments performed in the interim from the period from the last review period or recognition, whichever occurred more recently
- Assessment of the Auditing Body's impartiality and independence safeguards and policies
- Assessment of the Auditing Body's ongoing competency management system

- Review of new or promoted team members, particularly new Team Leaders
- Assessment of relevant external training conducted to maintain competencies in emissions management practices, methane measurement and detection practices, and changes to relevant regulatory regimes
- Witness statement assessments

### **Trigger events for unscheduled or non-routine review may include:**

- Complaints filed by clients
- Significant changes to the audit team that reduce the availability of audit team roles to a concerning level, considering the volume of audits conducted by the Auditing Body
- Discovery of significant audit errors or omissions
- Potential breaches of impartiality or independence

### **Recognition cycles**

Recognition cycles are 5 years in length. Full reassessments shall be completed every 5 years. After a reassessment and the resolution and closure of any findings, MiQ shall issue a statement of continued recognition. If this includes an extension to the scope of accreditation, this shall also be included in the statement.

Auditing Bodies may apply for recognition under a different pathway prior to the end of a recognition cycle. In this case, a 5-year recognition cycle shall restart upon the decision of recognition being communicated to the Auditing Body

### **Extension of Recognition**

The scope of recognition specifically applies to Standards maintained or supported by the MiQ program. To extend the scope of recognition, the Auditing Body shall provide MiQ with additional evidence related to the scope extension. This may include relevant new skills developed or brought in by audit team members to warrant the extension request (e.g. increased experience with a particular operated asset class, completed GHG audit, consulting experience with methane data and/or emissions controls experience, completion of requisite training). MiQ will assess extensions in a timely manner and no later than the next review assessment of the Auditing Body. Scope extensions do not constitute a full recognition reassessment, but rather trigger review by MiQ, or its designee, of information related to the extension request. Auditing Bodies applying for a scope extension will remain on the same recognition cycle, regardless of the decision of the scope extension.

### **Corrective Actions and Non-conformities**

Nonconformities may be uncovered during review, reassessment or complaints

- Nonconformities (NCs) graded as minor or major
  - o Major nonconformities include
    - Failure to follow MiQ Standard requirements

- Inadequate conflict of interest safeguards
- Unqualified audit personnel used (e.g. no competency assessments)
- Misstatement of certification decisions
- Minor nonconformities include
  - Outdated documentation used (e.g. outdated MiQ audit checklists, report templates)
  - Lack of detail in evidence or site sampling rationale
- Follow-up assessments based on satisfactory follow-up, risk and NC severity

## **Records and Confidentiality**

- Assessment records and decisions should be retained for at least 5 years
- Reviews as described in this document are kept confidential

## **Annex B – Appeals Process for Recognized MiQ Auditing Bodies**

This procedure ensures that all accredited Auditing Bodies have access to a fair, transparent, and impartial process to appeal decisions made by MiQ.

This process applies to appeals related to:

- Non-renewal of accreditation
- Denial of scope extensions
- Suspension of accreditation
- Rejection of corrective action plans submitted to close non-conformity issues

Any Auditing Body subject to an adverse decision may submit a formal appeal. The appeal must be initiated by an authorized representative within the designated timeframe.

Appeals must be submitted within 30 calendar days from the date the decision was communicated.

Appeals should be made via written submission, which may be transmitted electronically.

Contents shall include:

- Identification of the decision being appealed
- Grounds for the appeal
- Supporting documentation or evidence

Appeals shall be reviewed by personnel not involved in the original decision.

All members must declare no conflicts of interest before reviewing the appeal.

MiQ may ultimately:

- Uphold the original decision
- Reverse or amend the decision
- Request further corrective actions

All records are retained for a minimum of five years.

Appeals will be handled confidentially.

## Annex C – Example Fee Schedule for Auditing Body

Auditing Body Recognized on June 1, 2026 with no external accreditation, that converts to recognition that includes ISO accreditation on October 1, 2028

Year	Total Fees	Notes
2026	\$7,500	Application fee for Auditing Body that does not have a relevant external accreditation or authorization. (Recognition date: June 1, 2026)
2027	\$2,500	Annual fee for Auditing Body that does not have a relevant external accreditation or authorization.
2028	\$5,000	Annual fees for Auditing Body that does not have a relevant external accreditation or authorization; Application fee for recognition that includes accreditation to ISO 14065 & 14064-3 <sup>7</sup>
2029	\$1,500	Annual fee for recognition that includes accreditation to ISO 14065 & 14064-3

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<sup>7</sup> If the Auditing Body is Recognized by MiQ and has been externally accredited under ISO 14065 & 14064-3 prior to June 1, 2028, then the former Annual Fee (for recognition that does not include a relevant external accreditation or authorization) would not apply. Total 2028 fees would just be the application fee of \$2,500 (i.e, application fee for recognition that includes accreditation to ISO 14065 & 14046-3).



## Annex D – List of External Authorizations, Recognitions or Accreditations Accepted for Recognition

The following list is a non-inclusive list of external authorizations, recognitions, or accreditations that may be accepted as part of the scope of recognition. “Acceptance” only entails that MiQ recognizes these recognitions as having external components to them that are equal to or exceeding the base requirements within this document for recognition. For each Auditing Body recognized with an external authorization or accreditation, MiQ will assess the scope of review conducted by the public authority and tailor review activities to fill in gaps to these requirements. Gaps may be identified within any of these requirements. “Acceptance” also does not imply acceptance for all regions or segments. Auditing Bodies must still apply with a clear scope of requested recognition. Recognition will be granted based on commensurate experience and staffing for segments and regions. MiQ reserves the right to accept or reject external authorizations, recognitions, or accreditations, other than ISO 14065:2020.

It is the responsibility of the applying Auditing Body to engage with MiQ in advance of seeking external authorization, recognition, or accreditation from a program other than ISO 14065: 2020.

<b>List of External Authorizations, Recognitions or Accreditations accepted for MiQ Recognition</b>
ISO 14065 and ISO 14064-3 accreditation via accreditation body within the International Accreditation Forum
Accreditation as a verification body for the CARB MRR regulation <sup>8</sup> or cap-and-trade regulation <sup>9</sup>
Accreditation as a lead verifier for the CARB MRR regulation or cap-and-trade regulation. Note that regardless of whether the lead verifier is acting alone or is part of a larger Auditing Body, all required documentation must be part of an application submitted to MiQ.
Accreditation by a national accreditation body pursuant to Regulation (EC) No 765/2008, as stipulated in Regulation (EU) 2024/1787 <sup>10, 11</sup>
Authorization of an individual verifier pursuant by a national authority that is different from the national accreditation body appointed pursuant to Article 4(1) of Regulation (EC) No 765/2008, as stipulated in Regulation (EU) 2024/1787
Approval of verification firms in British Columbia’s GHG Emission Reporting Regulation

<sup>8</sup> <https://ww2.arb.ca.gov/sites/default/files/classic/cc/reporting/ghg-rep/regulation/mrr-2018-unofficial-2019-4-3.pdf>

<sup>9</sup> [https://ww2.arb.ca.gov/sites/default/files/2021-02/ct\\_reg\\_unofficial.pdf](https://ww2.arb.ca.gov/sites/default/files/2021-02/ct_reg_unofficial.pdf)

<sup>10</sup> <https://eur-lex.europa.eu/eli/reg/2024/1787/oj/eng>

<sup>11</sup> Note that relevant acts to further support accreditation or authorization via Regulation (EU) 2024/1787 have not yet been implemented. These authorizations are referenced here as they are *anticipated* to have overlap with the recognition requirements in this document.

This list is non-inclusive. Other schemes may be accepted as partial or full evidence of compliance with the requirements of this document. The Auditing Body should enquire with MiQ in advance.<sup>12</sup>

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<sup>12</sup> Note that relevant acts to further support accreditation or authorization via Regulation (EU) 2024/1787 have not yet been implemented. These authorizations are referenced here as they are *anticipated* to have overlap with the recognition requirements in this document.