SLOVENSKA AKREDITACIJA

OA08

ACCREDITED CAB REPORTING

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1 PURPOSE AND SCOPE

An accredited CAB shall communicate to its client, and through him to other interested parties (users), the results of calibration, testing (including sampling), certification, verification or inspection in the form of e.g. report, certificate or verifier statement. In order to ensure accurate, clear and unambiguous reporting of the results, to avoid wrong understanding or misleading as to the contents, scope and results of the work performed by the accredited CAB, all the standards containing requirements for accreditation of conformity assessment bodies also contain requirements on reporting. Accredited CABs shall, in addition to ensuring identifiability of the accredited activity and clear distinction between the results of accredited and non-accredited activities, also comply with the requirements for making reference to accreditation (see S05).

This document is intended to explain the above-mentioned requirements, with highlight on ensuring identifiability of different types of conformity assessment, and to delimit the accredited activities from other activities performed by the organisation.

Interpretations and guidelines applying to all or several types of CABs are comprised in the initial chapter hereof, while subsequent chapters cover contents specific to individual types of conformity assessment.

2 GENERAL

Reports, certificates, certification documents, verifiers' statements (hereinafter called "the reports") are documents designed for providing the results of individual types of conformity assessment. A laboratory shall issue a test report, an investigation report or a calibration certificate; an inspection body shall issue an inspection report or certificate; a certification body shall issue an adequate certification document; and a verifier shall issue a verification statement/report. These documents may also have other names, provided that they are consistently used in the accredited CAB's field of activity. It is important, however, that the title does not provide misleading information as to the contents of the document (e.g. the customary name for another type of conformity assessment or other activities).

The contents of these documents shall in principle be limited to the information and other elements foreseen by individual standard or other normative document containing requirements for accreditation (see S03). The results of other activities, e.g. consulting, design & development activities or explanations or data in their relation, shall not be included in the same document. The same applies to the results of another type of conformity assessment, except where they are used and controlled within the process of the accredited activity (e.g. testing performed within the scope of inspection or certification). When these other activities are reliant on the results of the accredited activity, connection to these results can be established by making reference to the (autonomous and independent) report of the accredited activity in reporting of the other activity.

Examples

1. *An accredited testing or calibration laboratory shall not report the results of the accredited activity in an inspection report, even if it has carried out the tests or calibrations within the scope of an inspection procedure; it can, however, issue a test report or a calibration certificate referring to accreditation, to which it then makes reference in the inspection report.*

2. *An accredited inspection body issuing a test or calibration report cannot make reference in that report to accreditation for inspection, even if those tests or calibrations are performed within the scope of inspection procedures for which it holds accreditation.*

3. *In the documents reporting of their accredited activity, accredited CABs shall not include any advice, guidance or instructions to the client, except those needed for interpretation of the result.*

Reporting documents represent the product of the accredited CAB and shall always refer to a specific conformity assessment activity carried out on a specific object of conformity assessment. Therefore, only the data and descriptions related to the work (conformity assessment) done shall be indicated in them, and no general descriptions, claims or interpretations or flat references to the sector literature. Any necessary references to other documents shall be made at the points and in relation with individual elements of the report, where they have been used, and by indicating only the relevant provisions or contents of such document, and not by providing lists of documents (e.g. bibliography at the end of the report), without explaining which parts thereof have been used to which purpose.

It should be taken into account that, besides the client, other users are often interested in the results of the accredited CAB. Therefore, simplifications of the contents in reporting are only justified when all potential users – not just the direct client – are familiar with them and agree to them. (In practice, simplifications are possible especially in orders of internal nature, or when the client is the only user of the results.)

An accredited CAB shall inform the clients and other users to the effect that only the results in relation with which the accredited CAB makes reference to accreditation in a prescribed way shall be considered as accredited activity.

In addition to the contents provided by the standards and other documents containing requirements for accreditation, reporting shall also comply with the requirements of special standards and other normative documents, which lay down the conditions for performing the accredited activity. In cases where the purpose and scope of such standard or other normative document are wider than the accredited activity, only those provisions shall be complied with, and those contents included in reporting that relate to the activity being accredited and the object of the relevant report.

Examples

1. *When the test method is defined in one of the clauses of a standard containing the requirements for a single product, the testing laboratory shall take into account when reporting of the accredited activity those requirements of the standard only that refer to the testing performed.*

2. *A regulation describing a test method covers a wider field and thus contains a number of other provisions, which do not refer to the accredited activity. It is sometimes difficult to distinguish between these requirements. For example, it may prescribe elements of report necessary to understand the test result (special data on the condition of the test object or on testing conditions), and which need to be included in the report on the accredited activity, and besides these, other requirements for reporting are stated (e.g. defining actions in the case of deviations), which do not relate to the accredited activity and shall not be included in the reports making reference to accreditation.*

Any reference to authorisations, designations and the like is only admissible when the activity being the object of authorisation and the related tasks of the authorised body fully agree with the type and scope of the accredited activity, or when special provisions are laid down for individual type in S05, otherwise such reference would be misleading.

The standards containing requirements for accreditation also require unambiguous indication of all possible deviations from the defined requirements, procedures and arrangements (e.g. special circumstances, modifications of implementation procedure, the condition of sample on receipt). When the deviations are such that not all the requirements for accreditation or the requirements for the accredited conformity assessment activity concerned can be taken into consideration, the accredited CAB shall not make reference to accreditation in relation with those results.

3 TESTING/CALIBRATION LABORATORY REPORTING

The laboratory shall report the results of testing/calibration in test report/calibration certificate. This chapter does not include medical laboratory reporting.

In order to ensure the unambiguity of the statement as required by ISO/IEC 17025, 7.8.2.1 l), the object of testing/calibration to which the reported results refer shall be clearly defined in the report/certificate. When the activity reported on does not include sampling, it must be clearly indicated that the results refer to the received specimen.

When the activity includes sampling and the presented results refer to the complete population, this population shall be defined by including all the details of sampling and, when the result includes measurement uncertainty, this shall normally include sampling contributions. When, on justified grounds, only the measurement uncertainty originating from testing is stated, this shall be unambiguously explained, and the information on uncertainty shall be indicated separately, not with the result.

In the report/certificate, the results shall be clearly distinguishable from other information provided; the source of each piece of this information shall be stated (e.g. bibliography, client, other report). Where the information provided by the client can affect the validity, interpretation or use of the results reported on, an adequate explanation shall be included to that effect. It should be pointed out that, regardless of the explanation, the laboratory shall remain responsible for the validity of all the results it reports on.

Examples

1*. Defining the population*

- *In aggregate sampling, the final depot (regardless of the size) prepared for a defined client can represent the population. For the producer, the monthly or yearly production of the plant can represent the population (when the aggregate is produced from homogeneous wall mass). In the case of heterogeneous raw material, daily, weekly or monthly populations can be considered. The statement of validity of the results in the report can be presented as:*
  ´The results in the report refer to a daily production of aggregate on the sampling day.´
- *In waste water sampling, the population can consist of current stream or of 24-hour stream sampled as prescribed by legislation, or sampling could be intended to define discharges in longer time periods (e.g. years) or such periods that are characteristic for defined operating conditions/modes. The statement of validity of the results in the report can be presented as:*
  ´The results in the report refer to a 24-hour wastewater discharge on the sampling day and at the sampling spot.´

Note: When complete population is not available for sampling, subpopulation shall be defined, which is the nearest possible by its characteristics to the population. As in that case contribution to measurement

uncertainty of sampling of the complete population is not known, reference on the report/certificate should be limited to the subpopulation for which the contribution of sampling to measurement uncertainty can be evaluated. Prior to order confirmation, the client shall be informed in an understandable way to that effect, prompted of the consequences of the choice of population for the use of the relevant test results, and the sampling options on the desired population shall be presented to them.

2. A laboratory performing sampling as a non-accredited activity and the testing of the samples taken as an accredited activity, shall make a note in the test report to the effect that the results refer to the received sample/specimen. Therefore, it shall not report in this report of sampling, and shall not state sampling data as a result. When the laboratory summarizes any sampling data in the report, these must be stated as data on the sample/specimen received, together with the data provided by the client (the client can be external or internal). In such a case, it usually turns out in practice that it is difficult to determine unambiguously and clearly the differentiated responsibility of the laboratory for both connected activities it performs for the client, which creates a risk of non-transparency of reporting. Therefore, it is appropriate from the standpoint of integrity of the laboratory´s operation and meeting the needs of the laboratory´s clients and other users of its results, that the laboratory performing sampling and the related testing for the client should perform both as an accredited activity.

Statements of conformity with a specification or standard shall be included in the report/certificate when required by the client, and the laboratory shall meet all the requirements, including the definition and application of decision rules.

In relation with statement of conformity, the source(s) from which individual requirement or specifications have been taken shall be stated in the report/certificate, and the decision rules applied shall be stated, unless they are defined in the specification. A general statement of conformity with specification relating to multiple parameters, i.e. the results of multiple tests, may only be made when all the necessary results are included in the relevant report, all of them being reported as accredited activity.

A laboratory which delivers statements of conformity shall comply with the ILAC G8 Guidelines on Decision Rules and Statements of Conformity, and shall make sure that the specifications and decision rules applied take into account uncertainty of the test/calibration result.

In an agreement with the client on the specifications and decision rules applied, the laboratory shall take into consideration possible other users or those otherwise interested in the result of conformity assessment, and shall make sure that it does not provide misleading information or that its impartiality and integrity are not threatened in any way.

When any opinions or interpretations are included in the report/certificate, they shall be marked as such. When stating opinions or interpretations in test reports/calibration certificates, these shall be limited to explanations necessary for understanding and using the results, and interferences in other activities (other types of conformity assessment, consulting, administrative decisions, etc.) shall be avoided. A laboratory which includes opinions or interpretations in its reports shall have procedures in place that define the permissible scope and limitations to their contents. Opinions and interpretations shall not be considered as accredited activity, therefore the statement from S05 shall be given to that effect in the report/certificate.

The statement of conformity in the report/certificate shall not be presented as opinion or interpretation. However, when due to lack of information or non-aligned decision rules, the statement cannot be given, an opinion with adequate explanation can be delivered to that effect.

A statement of conformity with a specification or standard and an opinion or interpretation shall not interfere with the activities of inspection/certification (e.g. assessment of conformity with general requirements, extrapolation of validity of test results to other specimens – see Note to Example 1 above).

The guidelines provided in OA10 shall be followed for stating measurement uncertainty of test results. The results in a calibration certificate shall always include measurement uncertainty. The certificate shall contain information on (e.g. environmental) conditions in which the calibration was carried out. When the laboratory performs calibration prior to and after adjustment or repair of a calibrated measuring instrument, the results of both calibrations must be provided. The statement of metrological traceability shall be provided in the calibration certificate (SIST EN ISO/IEC 17025:2017, 7.8.4.1 c). The statement shall make it clear as to how traceability is ensured (e.g. through calibration of measurement standard used in a national metrological laboratory, an accredited calibration laboratory or in some other way, in accordance with the established rules). Indication of the measurement standard used with the mark of accredited calibration certificate may also provide evidence that the measurements are traceable. The calibration laboratory shall pay particular attention to making this statement clear and not misleading.

4 INSPECTION BODY REPORTING

Inspection bodies may report using an inspection report and/or an inspection certificate. Different marks affixed to the inspected objects (e.g. verification labels) can alone not replace the issuance of a report/certificate.

4.1 Ways and forms of inspection body reporting

An inspection body can decide between two ways of reporting, i.e. an inspection report or an inspection certificate (or a report and certificate at the same time).

An inspection report includes detailed indications of the results and findings of the inspection, while an inspection certificate does not provide the results of the inspection, but it shall include assessment of conformity, when appropriate, or any other final finding of the inspection.

The inspection body may use the reporting form as prescribed by the regulation, provided that this is not in contradiction with the requirements for accreditation. Different names can be used for the report, e.g., Verification Report or Inspection Report, which is usually also related to the requirements of regulations.

4.2 The contents of inspection body reporting

An inspection body performing its activity in an area where regulations lay down additional obligations related to non-accredited activities, shall not include in its inspection report/certificate that makes reference to accreditation the results, findings and other information deriving from these additional obligations.

The report/certificate shall not include statements such as "Issued on the basis of authorisation…", and the like.

4.3 Presenting the inspection body's findings

The inspection body shall clearly and unambiguously decide regarding the conformity of the object of inspection with the requirements, except in cases when the inspection procedure (inspection scheme) does not include conformity assessment (e.g., a scheme which defines determining the amount of cargo on board based on the ship's draft, but does not provide for defining the conformity of the amount determined).

When the inspection body conducts the inspection fully and without restrictions in accordance with the relevant regulation, the finding of conformity may relate to the complete regulation. When there is a restriction defined in the scope of accreditation in terms of articles or clauses which the inspection should pursue, the inspection body shall specify its finding according to the restrictions.

Even if the inspection body holds public authorisation, and the authorisation refers to the complete regulation in question, which, however, includes requirements that are not covered by the scope of accreditation, the statement of conformity shall include the restrictions.

5 CERTIFICATION BODY REPORTING

Certification bodies shall issue to their clients formal certification documents. Usually, certification bodies issue certificates of conformity/competence, but they can also communicate their decision in a different way, e.g. by a letter.

5.1 Contents of formal certification documents

Whether it is a certificate or a letter, the obligatory elements to be stated in formal certification documents are defined by the standards for the competence of certification bodies, and by other documents defining the certification schemes, as well as guidance documents for certification bodies.

When a certification body is designated/notified to perform related activities to those comprised in the scope of accreditation, it shall make sure that its clients or the users of the certification documents know the difference between a certificate issued by the certification body as a designated body/authorised organisation and certification documents issued by it as an accredited certification body. The difference shall be clearly visible on the certificate/certification documents, under the indication of certification scheme.

6 VALIDATION/VERIFICATION BODY REPORTING

After carrying out verification/validation of a claim (which can also be made in the form of a statement, forecast or report), the accredited CAB shall decide whether or not to confirm the claim.

The validation/verification body shall issue a statement (also in the form of decision, opinion, report) on the result of conformity assessment, clearly identifying whether it is a matter of validation or verification. The statement shall contain all the information required by the relevant standards and validation/verification programmes. The statement may or may not confirm the claim (being the object of conformity assessment) and may be with or without comments, depending on the

validation/verification programme. In the statements issued, the validation/verification body shall make reference to accreditation.

6.1 Reporting by GHG emissions reports verification body according to Commission Implementing Regulation (EU) 2018/2067 with amendments

A GHG emissions reports verifier shall issue to the equipment operator or aircraft operator a verification report for each report on emissions or ton kilometres verified, a report on baseline data, a report on activity levels, or a report on new entrants' data. The verifier may also use for reporting the already produced and recommended forms, but shall make reference to accreditation also on such forms.

7 ENVIRONMENTAL VERIFIER REPORTING

Environmental (EMAS) verifiers are accredited to SIST EN ISO/IEC 17021-1 and to Regulation (EC) No. 1221/2009. The object of conformity assessment is an organisation´s environmental statement and the compliance of its environmental management system with Regulation (EC) 1221/2009. The environmental verifier shall issue the statement of conformity in the prescribed form as ´Environmental verifier´s statement of verification/validation activities´, making reference to accreditation.

8 CHANGES WITH REGARD TO PREVIOUS REVISION

Based on experiences from assessments, Chapter 3 has been supplemented with contents related to reporting on sampling. Chapter 6 has been supplemented due to the introduction of a new accreditation standard SIST EN ISO/IEC 17029 for validation/verification bodies. The contents on reporting of GHG emissions reports verifiers have been supplemented and moved to clause 6.1. Chapter 7 on environmental verifier reporting has been added.

9 TRANSITORY PROVISIONS

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10 CONTROL OF THE DOCUMENT

A valid document shall be located in i4 (SA Information System). A clean copy shall be published on the SA website, and shall be available on printed format at the SA Head Office.

Individual copies may be controlled in physical form. The recipients or places of storage shall be shown in records on issuance of the document.

Other printouts and copies of the document shall have informative nature and shall not be considered as controlled copies. The validity of these documents should be checked in i4 or on the SA website.