



Frequently asked questions

Accreditation and Verification in the EU ETS

Final version of 18 December 2013

This document is part of a series of documents and templates provided by the Commission services to support the implementation of Commission Regulation (EU) No 600/2012 of 21 June 2012 on the verification of greenhouse gas emissions reports and tonne-kilometre reports, and the accreditation of verifiers pursuant to Directive 2003/87/EC of the European Parliament and of the Council¹.

The guidance represents the views of the Commission services at the time of publication. It is not legally binding.

This document takes into account the discussions within meetings of the informal Technical Working Group on the Accreditation and Verification Regulation under WG III of the Climate Change Committee (CCC), as well as written comments received from stakeholders and experts from Member States.

All guidance documents and templates can be downloaded from the Commission's website at the following address: http://ec.europa.eu/clima/policies/ets/monitoring/documentation_en.htm.

Unless stated to the contrary, where the text in the FAQ refers to responsibilities on the national accreditation bodies (NABs), this should also read as analogous responsibilities on national certification authorities (NCAs)

- Wherever this note uses the term 'report' it means the operator's emissions report, the aircraft operator's emissions report or the tonne-kilometre report.
- Wherever the note uses the term 'operator' this means that the relevant phrase is also applicable to an aircraft operator unless this is specifically mentioned otherwise in the note.

¹ <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2012:181:0001:0029:EN:PDF>

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1 GENERAL ISSUES

1.1 Where can I check that a verifier is accredited or certified?

Article 75 of the Accreditation and Verification Regulation² (AVR) requires national accreditation bodies (NABs) to set up and manage a database which includes information on at least:

- the name and address of each verifier accredited by that NAB;
- the Member States (MS) in which the verifier is carrying out the verification;
- the scope of accreditation for each verifier;
- the date on which the accreditation or certification was granted and its expiry date; and
- any information on administrative measures that have been imposed upon the verifier.

The information is publicly available and can be accessed by operators, competent authorities (CAs), verifiers and other interested parties. In general such information is accessible from the web page of the NAB as a downloadable document or a search field.

1.2 What should be done if the verifier contracted by the operator loses its accreditation?

It is the operator's responsibility to have its emissions report verified and submitted to the CA by the 31st of March³.

According to Article 67 of the Monitoring and Reporting Regulation (MRR)⁴ the emissions report must be verified by an accredited verifier or certified natural person verifier. If the accreditation or certification of the verifier that was contracted by the operator is withdrawn, or suspended before the verification report is issued to the operator, the operator must hire another verifier to have its emissions report (re)verified. If the new verifier's risk analysis allows this, this verifier may use information from the previous verifier.

As the verifier's internal verification documentation is not normally made available to operators or to other verifiers, the operator will need to agree with its first verifier that the new verifier receives relevant information on what verification activities have been carried out so far and on issues identified during the first verification. This could avoid a complete re-verification. To facilitate disclosure of internal verification work papers in such a situation, operators are advised to include appropriate disclosure clauses in their terms and conditions of contract when hiring a verifier.

The second verifier cannot simply accept the verification plan and documentation of the first verifier: it must still perform its own risk analysis and carry out its own verification activities based upon that risk analysis. However, the new verifier's risk analysis may include a critical assessment of whether elements of the first verifier's plan are adequate and demonstrate that the second verifier can reasonably place reliance upon some of the first verifier's organisation of work and collected evidence.

² Commission Regulation (EU) No 600/2012 of 21 June 2012 on the verification of greenhouse gas emissions reports and tonne-kilometre reports and the accreditation of verifiers pursuant to Directive 2003/87/EC of the European Parliament and of the Council, OJ EU, L 181/1.

³ According to Article 67(1) of the MRR, MS may require operators or aircraft operators to submit the verified annual emissions report earlier than by 31 March, but by 28 February at the earliest.

⁴ Commission Regulation (EU) No 601/2012 of 21 June 2012 on the monitoring and reporting of greenhouse gas emissions pursuant to Directive 2003/87/EC of the European Parliament and of the Council, OJ EU, 12 July 2012, L181/30.

2 ACTIVITIES IN 2013

2.1 When should the requirement to exchange information according to Chapter VI of the AVR be applied for the first time?

The AVR applies to verification of greenhouse gas emissions starting from 1 January 2013 (Article 2 of the AVR). This means that the 2013 compliance period is the first period for which there are information exchange requirements and to which the following deadlines apply:

AVR	Type of information	First Deadline
Article 76	Notification from the verifier to the NAB that has accredited the verifier of the time, place and other details of the verifications the verifier is scheduled to perform in the current compliance cycle (including those that have already started). Therefore, the first notification deadline is 15 th November 2013 for verifications of 2013 monitoring and reporting data. N.B. Updates to the information notified to the NAB by the 15 th November need to be notified to the NAB in a timeframe agreed with the NAB.	15 th November 2013
Article 70(1)	Work programme from the NAB to the CA of the MS where the verifier intends to carry out (or is carrying out ⁵) verification.	31 st December 2013
Article 70(2)	Any relevant information from the CA to the NAB, including any relevant national legislation or guidelines.	Following submission of the work programme
Article 70(3)	Management report from the NAB to the CA of the MS where the verifier is carrying out verification and the MS where the verifier is accredited.	1 st June 2014
Article 72	Information from the CA to the NAB that has accredited the verifier.	Recommended by 30 th September 2014 ⁶ .

Note - The day/month given above will apply each year going forward from 2013. Please see Chapter 10 of the AVR Explanatory Guidance (EGD I)⁷ for more information on these and other information exchange requirements.

Note – If a Member State has multiple CAs, it must designate one CA as the focal point for exchanging information in accordance with Chapter VI of the AVR. If that CA focal point is not known to the NAB responsible for submitting the work programme or management report, it is recommended that they contact the NAB in the Member State where that CA is established.

2.2 What should a verifier do if the Monitoring Plan (MP) required for the third trading period is not approved by the CA before the start of the reporting period?

If the CA approves the third trading period MP during the course of the first reporting period, it must ensure that the MP is backdated to the beginning of the reporting period (1st January 2013). This emanates from the MRR which requires operators to monitor emissions from the 1st of January 2013 in accordance with these new requirements. In such situations the verifier must check the emissions

⁵ Many verifiers may already have started the verification in August/ September/October of the reporting year.

⁶ The CA is recommended to submit the information by 30th September so that this information can support the NAB in their surveillance and other accreditation activities. However, if it concerns information or an issue that requires immediate action by the NAB, the relevant information should be sent to the NAB immediately.

⁷ http://ec.europa.eu/clima/policies/ets/monitoring/docs/exp_guidance_1_en.pdf

report against the approved 2013 MP (see Key guidance note II.1 on the scope of verification, KGN II.1).

In a few cases it may not be possible for a CA to backdate the effective date of the approved MP to 1st January 2013, in which case the following applies:

- The operator must monitor and report its emissions in accordance with the 2013 MP during the time prior to the date of approval (and hence effective date of the MP). Otherwise monitoring will lead to incomplete and inaccurate data since the monitoring requirements have changed for the third trading period;
- Where elements of the monitoring methodology cannot be applied without the CA's approval (e.g. deviating from the prescribed frequency of analysis or from the required tier because of unreasonable costs), the operator must use the best available data in accordance with the MRR until the CA has approved the MP. The CA must communicate to the operator how the situation prior to approval must be addressed by the operator.

In these situations the verifier will:

- check the emissions report against the 2013 MP for data derived from the date the approved MP takes effect;
- take the approved 2013 MP into account for data monitored and derived during the period prior to the date of effect of the approved MP;
- take into account all correspondence between the operator and the CA when assessing the implementation of the MP. If the CA has rejected an element in the MP, the verifier must take this into consideration when carrying out the verification and assess its impact on the emission data;
- state in the verification report against which MP the data has been verified and any non-compliance with the MRR identified, including any effect this has on the accuracy of the emission data. If a non-compliance with the MRR has material effect on the emission data, the emissions report cannot be verified as satisfactory. In those cases verifiers must select "not verified" in the verification opinion statement of the verification report template published by the Commission (Please see Key guidance note II.6 on verification report (KGN II.6)).

2.3 What measures can be taken to ensure timely accreditation by 31 March of 2014⁸?

A verifier must be accredited by the time it issues a verification report to the operator. To ensure that verifiers are accredited in time, verifiers should submit their request for accreditation sufficiently early to enable the NAB to complete the whole accreditation process in time. Section 6.3 of the Explanatory Guidance (EGD I) provides more information on the timeline for accreditation.

The accreditation process must consist of the activities listed in the AVR and EN ISO 17011, including one or more witness audit. As all verifiers must be accredited against the new requirements by the time the verification report is issued to the operator, the need to schedule a witness audit means that there may be a time squeeze in the accreditation process in January – March 2014 if timely (or early) notification and implementation of the accreditation process by all parties is not carefully managed.

To facilitate a timely process, it is recommended that the NAB plans and conducts the administrative processing of accreditation requests, accomplishes the document review, visits the verifier's offices and organises the witness audit and other activities as early as possible. It is not necessary for the

⁸ According to Article 67(1) of the MRR, MS may require operators or aircraft operators to submit the verified annual emissions report earlier than by 31 March, but by 28 February at the earliest.

witness audit to be carried out as the last activity in the accreditation process: it can take place before the visit to the verifier's office. Consequently, witness audits should be scheduled as soon as possible after assessment by the NAB of the verifier's documents. This will enable timely completion of the witness audits alongside contractual timetables agreed with operators for verification activities on the ground (which may well commence in the third or fourth quarter of 2013).

It should be noted that all necessary steps and activities for the accreditation have to be completed successfully, including confirmation that the planned processes have been implemented at the verifier's office before the accreditation certificate is issued. However, especially in the case of new regulatory requirements and the need for customers to procure the start of verification services in advance of an accreditation certificate being issued, a situation can occur where the verifier cannot get accreditation in advance of the witness audit, while on the other hand the verifier cannot secure customers for actual work without showing that it is accredited.

In order to maintain accessibility, quality and avoid creating contradictory administrative arrangements, a pragmatic approach may be followed by NABs. Where all other conditions for accreditation have been met by the verifier, but an opportunity for 'in-situ' witnessing does not arise immediately, an accreditation certificate may be issued on conditions set by the NAB. In that case the accreditation is to be granted under the condition that, before any signed-off verification reports are issued, a witnessed audit has taken place with satisfactory results. In practice, this means that the verifier has to ensure that a witnessing takes place the first time, before a verification activity can be finalised. If the conditions in the accreditation certificate are not met by the required deadline, administrative measures in accordance with Article 53 of the AVR will be imposed and the accreditation certificate must be withdrawn.

2.4 What happens if an accreditation cannot be granted by the time the verification report must be issued to the operator?

If the verifier is not accredited by the time that the verification report is issued to the operator, Article 70 of the MRR requires the CA to conservatively estimate the emissions. Please see section 3.3 of the Explanatory Guidance (EGD I) which provides information for other situations where the CA is also required to conservatively estimate the emissions.

3 SCOPE OF VERIFICATION

3.1 What should a verifier do if it finds that the procedures referred to in the MP, have not been implemented or are not being followed in practice?

If procedures mentioned in the approved MP are not fully implemented or followed in practice, the verifier must raise this with the operator as soon as possible. The operator must correct this situation by:

- implementing and applying the procedures mentioned in the approved MP;
- changing procedures where these are not sufficiently effective to mitigate the inherent and control risks. The operator should in such cases update the MP (depending on the type of change, CA approval of the MP update may be necessary).

If the situation is not corrected by the operator before the verification report is issued, or the situation affects, for example, the associated inherent or control risks, or the data collecting procedure(s) that cannot be corrected for the current reporting period, the verifier must report the situation as a non-conformity (with the MP) and non-compliance with the MRR in the verification report.

Such a non-conformity and non-compliance can impact the emission data, in particular if the procedure(s) affect the actual process of data generation, processing and reporting, or the quality of data related control activities and systems. The size and nature of any misstatements as well as the particular circumstances of the situation can result in a material misstatement which will lead to a verification opinion statement that the emissions report is not satisfactory. Section 3.2.9 of the Explanatory Guidance (EGD I) provides guidance on the factors that can be relevant for determining whether a misstatement has material effect.

3.2 What happens if an operator submitted a request to update its MP at the recommendation of the verifier and the CA has not yet processed and/or approved the update?

In this situation the verifier can proceed with the verification. However, if the approval of the CA is not obtained before the verifier has issued the verification report to the operator, the verifier must report this in the verification report (in the verification opinion statement: last box under “EU Regulation on A&V met” and Annex III of the verification report template published by the Commission). If the recommendation relates to an MP non-conformity or non-compliance with the MRR and this has a material effect⁹, the verifier must select “not verified” in the verification report. This means that the emissions report cannot be verified as satisfactory. If a non-conformity or non-compliance does not lead to a ‘not satisfactory’ verification statement, the verifier selects the ‘verified with comments’ statement and describes all outstanding non-conformities or non-compliances in Annex I of the Commission’s verification report template.

3.3 What should a verifier do where there is a new version of a particular standard and the operator uses the older version referred to in the MP?

The verifier should report this to the operator who must notify the CA and update its MP . If the operator has not corrected the situation and updated the MP by the time the verifier has issued the verification report to the operator, the verifier includes a recommendation for improvement in the verification report (Annex I of the verification report template published by the Commission). If using the older version of the standard does not lead to a material misstatement, the emissions report can be verified as satisfactory (using the “verified with comments” format).

⁹ Or the other verification opinion statements are applicable such as limitation of scope or the situation where non-conformities, individually or combined with other non- conformities, provide insufficient clarity and prevent the verifier from stating with reasonable assurance that the operator’s report is free from material misstatements (Article 27(1) of the AVR).

4 VERIFICATION PROCESS ISSUES

4.1 What should a verifier check when the operator uses an accredited laboratory in accordance with Article 34(1) of the MRR?

If the operator uses an accredited laboratory, the verifier will check whether:

- the laboratory is accredited according to EN ISO/IEC 17025 by assessing the laboratory's accreditation certificate;
- the analytical tests as outlined in the contract with the accredited laboratory have been carried out according to the approved MP;
- the scope of the laboratory's accreditation covers the required test methods and sample analyses mentioned in the approved MP.

If the verifier discovers that the laboratory is not accredited or the scope of the laboratory's accreditation does not cover the required methods and analyses, the verifier should perform additional checks on the quality management and technical competence of the laboratory in order to assess the risks of material misstatements. In any case the verifier must assess whether the deficiency in the laboratory's accreditation has an effect on the emissions data and must report the deficiency as a non-conformity in the verification report regardless of whether this has an effect on the data. Where the situation leads to material misstatements or one of the other negative verification opinion statements listed in Article 27(1) (c) or (d) of the AVR, the verifier must select "not verified" in the Commission's verification report template.

4.2 What should a verifier check when the operator uses a non-accredited laboratory in accordance with Article 34(2) of the MRR?

If the operator is using a non-accredited laboratory to analyse fuel or material characteristics for deriving the calculation factors or to carry out measurements, calibrations or relevant equipment assessments for continuous emissions measurement systems¹⁰, the verifier may have to perform additional checks to ensure that the requirements listed in Article 34(2) and (3) of the MRR as approved by the CA in the MP, are actually being applied. The type of checks a verifier carries out depends on whether the operator uses its own internal non-accredited laboratory or an external, independent non-accredited laboratory.

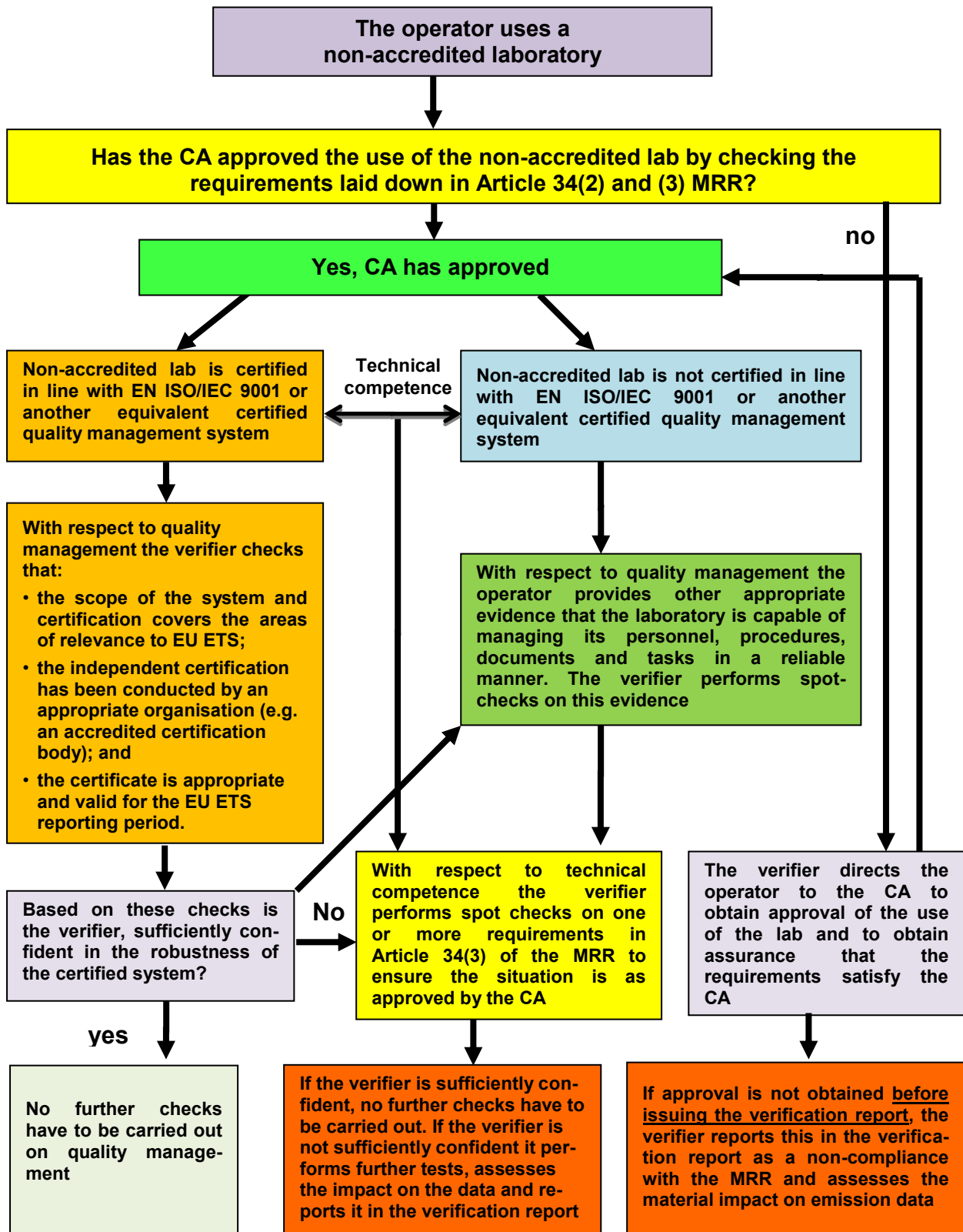
The spot checks on one or more requirements in Article 34(3) of the MRR can cover documentation and implementation of the procedures and evidence obtained from the operator. They can include checks on some elements in Article 34(3) of the MRR as outlined in section 5, table 2 of MRR Guidance document No. 5 on Sampling and Analyses (GD 5), but in this case considered from a verifier's perspective (please see Annex I of this document for examples of such checks).

Please note that when the verifier does such spot checks, the operator must make all relevant evidence available to the verifier. If the operator is not able to provide that evidence, the verifier should undertake more substantive testing on whether the requirements in Article 34(3) of the MRR are being applied, and report the outcome of these tests in the verification report. If necessary, this may include inspecting the laboratory and its documentation, and interviewing lab personnel.

Please see the decision tree given in Diagram 1 and the text below for the checks to be carried out.

¹⁰ Please note that some MS have regulated in their national law that non-accredited laboratories may not be used to carry out measurements, calibrations and relevant equipment assessments for continuous emissions measurement systems.

Diagram 1 : Non-accredited Laboratory – Decision Tree



Distinction between internal and external laboratories

In the case of an internal non-accredited laboratory, the verifier checks whether the control activities and procedures that have been implemented are consistent with those described in the approved MP and that these procedures are being effectively implemented and properly documented in lab records.

If the operator uses an external non-accredited laboratory, the verifier will need to carry out additional checks because this is an outsourced activity. In these situations the operator remains responsible for the correctness of the data entered into the operator's accounting systems and report; and for the control of the quality of these outsourced processes.

In line with the operator's responsibilities for outsourced activities, the verifier has to check the control activities that the operator has implemented to ensure the quality of the outsourced processes: e.g. assessing the procedures for procurement, carrying out plausibility checks on the data, checking the contract with the external lab etc..

Where an operator regularly or occasionally uses different external laboratories, the operator should establish and implement a procedure for checking that each of the laboratories meets requirements equivalent to EN ISO/IEC 17025. The verifier must in that case check whether that procedure:

- is present, properly documented and retained;
- contains the information listed in the summary of the procedures in the approved MP;
- has been correctly implemented and is still up to date;
- is applied throughout the year;
- is effective to mitigate the inherent and control risks.

4.3 Can the person authorised to authenticate the verification report according to Article 25(5) of the AVR be the same as the person doing the independent review?

Yes, the person authenticating the verification report can be the same person as the one doing the independent review because that person does not perform any additional reviewing tasks or verification activities, but is approving the verification report based on the conclusion from the independent review.

4.4 When can a site visit be waived for installations in accordance with Article 31 of the AVR?

A site visit can be waived if the requirements and conditions specified in Article 31 of the AVR have been met. This concerns the following conditions and requirements:

- the verifier's risk analysis, including its assessment of the risks involved in not visiting the site of the installation, shows that it is justifiable to waive the site visit;
- the verifier's risk analysis shows that all relevant data can be remotely accessed;
- one of the eligibility conditions mentioned in Key guidance note II.5 on site visits (KGN II.5) is met;
- the following situations specified in Article 31(3) of the AVR do NOT apply:
 - the emissions report is being verified for the first time by the verifier;
 - no site visit has been carried out in the previous two years;
 - significant change to the MP has occurred (this includes the significant modifications mentioned in Article 15 of the MRR as well as other significant modifications).

For installations emitting more than 25,000 tonnes CO_{2(e)} per year CA approval is required. Although installations with low emissions do not have to obtain CA approval for the waiver of site visits, the requirements and conditions specified in Article 31(1) and (3) of the AVR still apply. Please see the Key guidance note II.5 on site visits for installations (KGN II.5) for more information.

The justification underlying the verifiers assessment of the risks associated with waiving a site visit must be recorded in the verifier's internal verification documentation.

4.5 Can site visits be waived for the verification of emissions reports for the 2013 reporting period?

No, the new AVR requirements apply to the verification of GHG emissions occurring from 1 January 2013. This means that the 2013 emissions reports relate to the first year for which verifiers must carry out verification according to the new MRR and AVR requirements. Therefore site visits are required to enable verifiers to confirm the installation's boundaries and systems under the new requirements and to assess whether operators have monitored their 2013 emissions according to the new MRR requirements and the new MP approved by the CA. This requirement derives from Article 21(1) (3) (4) and 31(3) (c) of the AVR: the new requirements of the third trading period MPs constitute a significant change when compared to the second trading period MPs. There are new MRR requirements on the contents of the MP and on the implementation of procedures. This means that Article 31(3)(c) of the AVR is not met and that site visits cannot be waived for installations in relation to the 2013 emissions report regardless of the verifier's assessment of risks.

For aviation the MRR requirements, the MP and procedural requirements remain largely the same as for the second trading period. In accordance with Article 32(1) of the AVR site visits can be waived for small emitters provided the verifier's risk analysis shows waiver of site visit is appropriate and that, based on the risk analysis, all relevant data can be remotely accessed by the verifier.

4.6 When should an application for a site visit waiver in accordance with Article 31 of the AVR be submitted to the CA?

It is recommended that operators submit an application for the CA's approval of waiving a site visit well before 30th September or at a time defined by the CA to ensure that the verifier has sufficient time to arrange a site visit if that approval is not granted by the CA. This implies that an application may have to be made BEFORE the verifier starts the formal strategic and risk analysis, in which case the verifier may use its prior knowledge of the installation as the basis of its site visit risk assessment. Note that where the verifier is new to the installation, a waiver of the site visit is not allowed under the AVR. Note should also be taken of the answer to the FAQ above.

Even if the request for a waiver of the site visit has been made by 30th September, the verifier may find increased risks during the risk analysis required under Article 12 of the AVR or even identify misstatements and non-conformities during the verification. Verifiers are therefore required to continuously assess during the verification whether the waiving of the site visit is still justified. This implies that if increased risks or findings during the verification show that the waiver of the site visit is no longer justified, the site visit must still be carried out, even if the CA has already approved the waiving of the site visit.

The operator's application for a waiver of the site visit must include the required documentation and evidence; including the verifier's risk assessment that the waiving of a site visit is justified; this means the operator must discuss this with its verifier well before the application is made.

4.7 Where can information be found on waiving of site visits for small aircraft operators (small emitters)?

The quick guide on the verification of emissions reports of small emitters (EU ETS aviation)¹¹ contains information on when site visits can be waived for small emitters in EU ETS aviation.

4.8 What is a site in relation to verification of an aircraft operator's emissions report or tonne-kilometre report?

A site means the location(s) where the monitoring process is defined and managed, including the location(s) where relevant data and information are controlled and stored (Article 3(13) of the AVR). These locations will in principle be listed in the MP approved by the CA. However the verifier's risk analysis determines whether and what locations must be visited, so all relevant geographical locations should be disclosed to the verifier. If relevant data and information is in reality controlled and stored at the aircraft operator's head office, for example, regardless whether or not this location is listed in the MP, the verifier should visit the head office.

The verifier's risk analysis is the determining factor in the selection, planning and organisation of site visit(s), basically determining the number of site visits to be conducted, the activities to be carried out during the site visit(s) and whether records at a geographic location can be accessed remotely. For more information, please see section 3.2.7 of the Guidance on the verification of EU ETS aviation (GD III).

4.9 How does a verifier check that data is calculated and reported with all significant digits?

Article 72(2) of the MRR requires that for all variables used to calculate reported emissions (e.g. activity data and calculation factors) operators must round the data to include all significant digits. The Article does not make clear the level of precision to which significant digit rounding is done (for example, to what number of decimal places should data be used). However, there are scientific conventions and principles for determining appropriate precision; operators should therefore determine, justify and record the level of precision that is relevant and appropriate to their data sources and state the conventions and/or principles used.

Checking the rounding of these variables is an integral part of plausibility checks and data verification that the verifier must carry out in accordance with the AVR. Therefore the operator should demonstrate to the verifier that the rounding of variables includes all significant digits, and justify the basis for determining the precision used to arrive at the resulting value. The verifier will assess the approach applied and the operator's justification to determine if this is reasonable. Checks on the rounding of variables will include, for example, tracking data back through the data flow to compare output and input values between the steps and sources of data in the calculation; and recalculating data using different levels of precision to determine the match with the operator's reported emission data and any impact resulting from changes in the precision.

¹¹ See: http://ec.europa.eu/clima/policies/ets/monitoring/docs/gg_verification_of_small_emitters_en.pdf

4.10 What should be recorded in the verifier's internal verification documentation?

Article 3(20) of the AVR defines internal verification documentation as "*all internal documentation that a verifier has compiled to record all documentary evidence and justification of activities that are carried out for the verification of an operator's or aircraft operator's report*".

Article 26 of the AVR requires that the documentation must as a minimum contain the results of verification activities performed, the records of the strategic analysis, risk analysis and verification plan (including updates) and sufficient evidence to support the opinion statement, including justifications on judgements made. Article 26 also requires that the documentation is drafted in a manner that enables the independent reviewer and the NAB to assess whether the verification has been properly performed in accordance with the AVR. There are other articles which make specific reference to elements that must be recorded¹². The AVR therefore requires transparency from the verifier in terms of a complete trail of evidence, plans, evaluations, decisions and conclusions, including for example:

- what information or evidence the verifier has used when making decisions at each stage of its work (including the planning of what the verifier will do);
- what action (e.g. questions, tests, checks etc.) the verifier will carry out; the results of (or findings arising from) that action; and any implications in terms of changes to planned activities or the conclusion that the verifier will draw from its work;
- justification for decisions on the level of verification risk associated with the operator's data accounting and reporting flow, and the subsequent tests of control activities and data, including the selection of what and how much to test, when to extend testing and by how much;
- justification for decisions on the level of verification risk associated with a waiver of site visit.

In order to properly assess whether the verifier has come to an appropriate conclusion about the operator's reported data, there needs to be a clear audit trail showing the links between the evidence, the assessment of verification risk, the tests planned, the outcome of those tests and the conclusions arising from the outcomes; if that information and links are not clear, the documentation would not meet the requirement of Article 26(1) of the AVR. Further examples of what is to be included in the internal verification documentation are given in Annex II of EGD 1.

When drafting the internal verification documentation EU ETS lead auditors should consider how the information they are providing will be read and whether it will be immediately understood by the independent reviewer: would the documentation provide an adequate audit trail to a fresh pair of eyes that has not been privy to all the interviews and conversations within the verification team? In case of doubt, more information rather than less should be included in the documentation.

4.11 How should a verifier check the operator's sampling plan?

The verifier must for example check whether:

- the sampling plan includes the items specified within the MRR and any relevant good practice identified in the Commission's guidance¹³; and that it is effective to deliver the quality required for the monitoring methodology specified in the approved MP;
- the sampling plan is still appropriate and can be justified by the operator as delivering the most representative samples for the current circumstances¹⁴;

¹² E.g. Articles 9(3), 20(3), 22(2), 24(f), 25(3), 29(2) and 33 of the AVR

¹³ Where there is evidence that the CA has undertaken a detailed evaluation of the sampling plan, then the verifier may consider that this is an area of lower verification risk and take account of this in the planning of their work

- sampling is being consistently carried out according to the sampling plan approved by the CA;
- the sampling plan has changed in a significant way¹⁵ and whether these changes are reflected in an update to the approved MP, and whether, where required, this has been approved by the CA;
- for transparency, where the elements of the sampling plan are distributed across different departments and existing operational procedures (as is the case for many complex installations), there is a central reference document or table (that acts as the single point 'plan') to signpost to where each of the key elements is managed (e.g. who is responsible, what existing procedure is used, etc.); and that – from an EU ETS compliance and verification perspective - those underlying procedures are appropriate and effective, and the relevant personnel are appropriately trained and competent;
- the procedure(s) underlying the sampling plan are documented, implemented, maintained and effective.

5 COMPETENCE OF VERIFIERS

5.1 What is the role of a competence evaluator in the verifier's competence process?

The competence evaluator is a qualified and competent person within the verifier's organisation, or hired by the verifier, who evaluates and monitors the competence of EU ETS (lead) auditors.

This evaluation and monitoring is an activity required in the verifier's competence process. Monitoring of competence involves, among other things, accompanying the EU ETS (lead) auditor(s) on site to an installation or aircraft operator in order to witness the (lead) auditors' performance in practice and to observe them carrying out verification activities.

The evaluator must be sufficiently competent to assess EU ETS (lead) auditors. In order for the evaluation to be effective, the attributes, competence, knowledge and skills of the evaluator should be at an equivalent level of proficiency as that of an EU ETS lead auditor. Please see chapter 5 of the Explanatory guidance (EGD I) for more information on the competence process

6 IMPARTIALITY OF VERIFIERS

6.1 Examples of impartiality threats (consultant activities)

Example 1: An EU ETS lead auditor carries out verification at an operator's installation and observes that the procedures for identifying data gaps and procedures for control activities are not adequate. The operator asks the EU ETS lead auditor for advice on how to improve the procedures and the EU ETS lead auditor is invited/commissioned to draft a report containing specific advice on how to set up new procedures. Is this allowed?

No, all personnel involved in the verification must be independent and act professionally during a verification. The AVR and EN ISO 14065 do not allow such personnel to carry out consultancy

¹⁴ The verifier cross-checks this information with other information on the Installation's site. For example if the sampling plan of a refinery states that it takes a quarterly sample of its fuel gas, but the verifier identifies from other information that in fact it takes a daily sample for operational reasons. Using the results of the quarterly sample would not necessarily be representative nor appropriate since it would allow the operator to select which of its daily samples will be used to provide input into ETS calculations, thus allowing it to manipulate the results of calculations for that data stream.

¹⁵ In particular where analytical results indicate that the heterogeneity of the fuel or material significantly differs from the information on heterogeneity on which the original sampling plan for that specific fuel or material was based and approved.

activities or provide technical advice on monitoring and reporting to the operator whose report is being verified by them.

In the situation outlined above the EU ETS lead auditor must refrain from taking the commission and s/he can only submit, in the verification report, recommendations for improvement whereby s/he states where and what weaknesses have been found. For guidance on recommendations for improvement please see section 3.3 of the Explanatory Guidance. For examples please see the exemplar verification report provided by the Commission.

Example 2: A company has different divisions, one of which is involved in verification activities while another division provides consulting activities on setting up IT and operator control systems. The division involved in verification activities is hired by an operator for which the IT division has set up a measurement flow computer system a year ago. Is this risk to impartiality acceptable?

No, it is not acceptable. According to Article 42(3) of the AVR, the verifier cannot verify an operator's report if it has relations with an organisation that provides consultancy activities or technical assistance on monitoring and reporting to the same operator.

The consultancy activity described above concerns advice on setting up an IT data flow system as an integral part of the operator's monitoring and reporting system. Moreover the relations between the IT division and the verification division are based on common ownership by the mother company and this constitutes a threat to impartiality.

This risk to impartiality is not acceptable according to Article 42(4) (b) of the AVR.

Example 3: A consultant has carried out marketing activities for the verifier and closed previous verification contracts for that verifier. The consultant has also provided advice on an operator's IT system used for data collection and data management of emission related data. The verifier did not have any part in that IT consultancy activity. Can the verifier carry out the verification for that same operator?

According to Article 42(3) and (4) of the AVR, the verifier cannot verify an operator's report if it has relations with an organisation that provides consultancy activities or technical assistance on monitoring and reporting to the same operator, and those relations pose a threat to impartiality. This is true where the relationship between the verifier and the operator is based on common ownership, common governance, common management or personnel, shared resources, common finances and common contracts or marketing. However, it depends on the circumstances whether the common contracts or marketing harbours unacceptable risks to impartiality: relevant factors are, for example, how long ago the contracts were closed and the marketing activities were carried out, what type of contracts and marketing activities it concerned, whether the verifier still has relations with that consultant and what measures the verifiers has taken to mitigate the risks to impartiality.

6.2 Examples of impartiality threats (familiarity threats)

Example 1: A verifier's EU ETS lead auditor performs the verification of the same operator's emissions report for seven years in a row. Is this risk to impartiality acceptable?

It depends on the situation and professionalism of the lead auditor, but it may pose an unacceptable risk of familiarity: i.e. the risk that the EU ETS (lead) auditor or technical expert becomes too familiar with the installation, the operator, or he/she places too much trust in the judgment or opinion of another person instead of seeking robust verification evidence.

A verifier is therefore required to implement safeguards that mitigate such risks to impartiality. It is good practice to rotate the EU ETS lead auditor for a particular installation or aircraft operator; the

rotation policy, frequency of rotation or other mitigation measures should be determined and documented by the verifier as part of its accredited processes and policy of impartiality. This will be evaluated by the NAB during accreditation.

Example 2: An EU ETS auditor has a member of his family working in the corporate management of an operator. Can the EU ETS auditor be included in the verification team for the verification of that same operator's reports?

This situation poses a risk to impartiality. Whether that risk is acceptable depends on the specifics of the relationship between the EU ETS auditor and the family member; the position and responsibilities of the family member in the corporate management of the operator and their relationship with the installation being audited (if not an aircraft operator); the professional attitude and demonstrated independence of the auditor; as well as on the measures that the verifier has taken to mitigate the risks to impartiality. A first and obvious measure is the requirement that the EU ETS auditor discloses this information and the nature of the private relationship to the verifier's management. The same situation is applicable if it concerns any member of the verification team, including the independent reviewer.

6.3 Examples of impartiality threats (self-interest threats)

The verifier has contracted a person as an auditor to provide his verification expertise on refinery activities. This EU ETS auditor will be part of the verification team verifying the emissions report of the installation. During the verification the verifier learns that the auditor owns shares in that same installation. What should the verifier do?

The AVR prohibits the verifier from using personnel in the verification of an operator's report that are involved in an actual or potential conflict of interest (Article 42(3) of the AVR).

An EU ETS auditor who owns shares in a company in whose verification he is involved, harbours a risk of financial self-interest that is potentially not acceptable. The verifier needs therefore to evaluate the likely level of self-interest. For example, shares that are owned as part of a unit trust or other investment fund open to all (as is often found in pension schemes) pose a far lower level of risk than shares directly owned by the individual – especially if the holding concerns a significant quantity of shares in the company.

As part of the independence evaluation process for the contract, the EU ETS auditor should reveal relevant information to the verifier in order that the level of risk can be determined in advance and in time for a decision to be made as to whether that auditor should be replaced. The same situation is applicable if it concerns any member of the verification team, including the independent reviewer.

7 ACCREDITATION AND MONITORING OF VERIFIERS

7.1 To which scopes of accreditation must a verifier be accredited if it verifies the report of an operator that carries out multiple activities listed under Annex I?

This depends on the scope to which the operator's activities listed in Annex I of the EU ETS Directive belong. A scope is a group of activities combined from the list of activities specified in Annex I of the EU ETS Directive. The different scopes are outlined in Annex I of the AVR. If the operator's activities are covered by different scopes, the verifier must be accredited for each of these scopes. For example

if an operator produces secondary aluminium and also carries out combustion activities, the verifier must be accredited against scope 1a or 1b, depending on the type of fuel¹⁶, and against scope 4. This approach also applies if the CO₂ emissions from the combustion of the fuel (necessary for metallurgical processes) has no relationship to the aluminium production technology itself. Accreditation must cover both scopes because verifiers must have sufficient competence to understand the whole process to spot other sources of carbon (e.g. oil contamination of the scrap aluminium going into the process) and understand the interactions between industrial processes and thus scopes.

In other words, the verification team involved in the verification of emissions reports from industrial installations that contain a variety of processes, such as for an aluminium plant, must have sufficient technical competence in the complex processes in that industrial sector to assess the technical monitoring and data management aspects of installations that produce such metals and substances. The same approach holds true for a variety of industrial installations and sectors.

8 ADMINISTRATIVE MEASURES ON VERIFIERS

8.1 Examples of administrative measures imposed in accordance with Article 53 of the AVR

The NAB may suspend, withdraw or reduce the accreditation of a verifier where the verifier does not meet the requirements of the AVR. It depends on the specific circumstances whether and which administrative measures will be imposed by an NAB. However in some specific cases the AVR requires the NAB to impose pre-defined administrative measures at all times, i.e. where:

**Art. 53(1)
AVR**

- the verifier requests suspension, withdrawal of accreditation or reduction of the scope of accreditation; and
- situations occur that are mentioned in Article 53(2) and (3) of the AVR.

The table below contains examples of situations that lead to suspension or reduction of the scope of the accreditation. The examples are non-exhaustive.

Cases of suspension or reduction of scope	Examples
Serious breach of the AVR	<ul style="list-style-type: none"> ▪ A verifier carries out verification for an operator to whom it provided consultancy activities on the EU ETS related monitoring system, monitoring plans or emissions reports ▪ Not having the required procedures in place or not maintaining proper documentation ▪ Failure to resolve non-conformities in accordance with the NAB's instructions and procedures (this includes the procedural requirements mentioned in EN ISO 17011) ▪ Gross negligence or inability to carry out verification activities in accordance with the AVR requirements and EN ISO 14065 ▪ Inability to understand the monitoring and reporting requirements for the scope of accreditation
Persistently and repeatedly failing to meet the requirements of the	<ul style="list-style-type: none"> ▪ Failure to resolve non-conformities (non-compliance with the AVR) ▪ Continued incompetence of EU ETS (lead) auditors or of other

**Art. 53(2)
AVR**

¹⁶ Scope 1a concerns combustion of fuels in installations, where only commercial standard fuels as defined in Regulation (EU) No 601/2012 are used, or where natural gas is used in category A or B installations. Scope 1b concerns combustion of fuels in installations, without restrictions.

AVR	verification team members ▪ Continued breach of impartiality requirements
Breach of other specific terms and conditions of the NAB	▪ Misuse/ misrepresentation of an accreditation symbol ▪ Non-payment of fees ▪ Not providing information and/or cooperation requested by the NAB

The situations in which the NAB must withdraw the accreditation certificate are clear-cut. The accreditation certificate must be withdrawn where:

- the verifier has failed to remedy the grounds for a decision to suspend the accreditation certificate. Usually the NAB will set a timeline in which the verifier has to resolve the non-conformities and issues that were the reason for the suspension. If the verifier has not addressed these issues within the timeline set by the NAB, withdrawal must be imposed;
- a member of the top management of the verifier has been found guilty of fraud;
- the verifier has intentionally provided false information.

**Art. 53(3)
AVR**

More information on administrative measures, can be found in section 6.5 of the Explanatory Guidance (EGD I).

9 VERIFIERS WORKING ACROSS BORDERS

9.1 Can an operator use foreign verifiers?

Yes, the AVR requires MS to accept accreditation certificates of verifiers accredited by an NAB in another MS provided that the NAB has successfully undergone a peer evaluation. MS cannot impose additional conditions on foreign verifiers compared to national verifiers. The certification certificates of natural person verifiers must also be accepted by MS. Unlike NABs, the requirement for having undergone peer evaluation does not apply to NCAs. However NCAs must meet a level of credibility equivalent to NABs that have successfully undergone peer evaluation. Please see for further information Key guidance note II.11 on certification (KGN II.11).

**Art. 66(1)
AVR**

**Art. 66(3)
AVR**

**Art. 64(5)
AVR**

9.2 Can an NAB provide an accreditation certificate if it has not undergone a successful peer evaluation before 31st March 2014?

Yes, Article 66(2) of the AVR states that Member States shall also accept the accreditation certificates of foreign verifiers accredited by a NAB that has not undergone the complete peer evaluation process before 31st December 2014, provided that the following two conditions have been met:

- the European co-operation for Accreditation (EA) has started a peer evaluation for that NAB; and
- the EA has not identified any non-compliance of the NAB with the AVR.

Please note that after 31st December 2014 the NAB must have undergone a successful peer evaluation. Otherwise the accreditation certificate of the verifier accredited by that NAB cannot be accepted. This question is not relevant for NCAs. However NCAs must meet a level of credibility equivalent to NABs that have successfully undergone peer evaluation. Please see for further information Key guidance note II.11 on certification (KGN II.11).

9.3 Can the local office of a verifier in a Member State (MS-2) operate under the accreditation of that verifier issued in another Member State (MS-1)?

A local office in MS-2 that is part of the verifier's legal entity (in this case meaning the local office is a

subsidiary of the verifier in MS-1) can carry out verification activities under the accreditation issued to that verifier in MS-1, provided that the NAB in MS-1 that has accredited the verifier, has assessed in MS-2 the verifier's local office's fulfilment of the AVR requirements, and followed the assessment processes listed in document EA 2/13 Mandatory 2012: *EA Cross Border Accreditation Policy and Procedure for Cross Border Cooperation between EA Members*. This document contains the criteria that NABs must apply when conducting cross-border accreditation activities.

An important condition is that the local office in MS-2 operates under the same management and the same global quality management system as the 'Head Office' in MS-1; the Head Office must have the means and procedures in place to substantially influence and control the activities and maintain the final responsibility for the activities performed by the local office in MS-2. The local office in MS-2 must be listed as a subsidiary on the accreditation certificate issued by the NAB. As part of its surveillance activities of the accredited verifier in MS-1, the NAB in MS-1 must assess verification activities performed by the local office in MS-2.

The local office in MS-2 may only offer verification activities on behalf of the accredited verifier in MS-1; and verification reports issued to an operator must contain the name and address of the accredited verifier in MS-1 without the logo or details of the local office in MS-2.

The obligations to exchange information as required under Articles 70, 71, 74 and 75 will apply to the NAB in MS-1 and the obligations in Article 76 will apply to the accredited verifier (Head Office) in MS-1. The authorities in MS-2 must respect a foreign verifier's right to operate in their country if the NAB that has accredited the verifier, has successfully undergone a peer evaluation by EA or is covered by Article 66(2) of the AVR. This question is not relevant to certification of natural person verifiers. NAB should not read as NCA in this case.

Annex I Example of spot checks

This table contains examples of spot checks that a verifier can do for one or more of the elements in Article 34(3) of the MRR. Please note that it is the CA's responsibility as part of the approval process of the MP to conduct detailed checks on whether the non-accredited lab meets requirements equivalent to EN ISO/IEC 17025 and whether the requirements of Article 34(2) and (3) of the MRR are met. Approving the MP implies that these detailed checks have been carried out by the CA unless correspondence between the CA and the operator or other formal information indicates otherwise. The verifier is required to carry out spot checks to confirm whether the situation as approved by the CA is still applicable and that no risks have arisen that might impact the results of the verification. If the verifier does not have sufficient confidence in the robustness of the control activities and the procedures in place to ensure that the requirements of Article 34(3) of the MRR are being met, the verifier can carry out more detailed testing of the elements in Article 34(3) of the MRR in order to manage its verification risk. In such cases it must report this in the verification report.

Elements of Article 34(3) of the MRR, on which competence needs to be demonstrated	Examples for the verifier to assess the elements mentioned in Article 34(3). (The list below is non-exhaustive)
(a) management of the laboratory's personnel's competence for the specific tasks assigned	<ul style="list-style-type: none"> ▪ are personnel executing the sampling and/or analysis, approved as competent and authorised by the lab management to conduct their role? ▪ is the personnel's competence demonstrated by appropriate records (e.g. training, experience and in-service testing/witnessing as well as experience)? ▪ has an adequate procedure for training and supervision of the lab personnel been implemented and documented (especially for new personnel)? ▪ is an on-going competency process/ performance review implemented for key lab personnel?
(b) suitability of the laboratory's accommodation and environmental conditions	<ul style="list-style-type: none"> ▪ is access well controlled to and use of the laboratory's areas affecting the quality of the tests and/or calibrations, and are appropriate measures taken to ensure good housekeeping? ▪ are the lab's ambient conditions appropriate for the analyses being conducted for the operator? ▪ are the lab's ambient conditions monitored, controlled and recorded, and are tests and calibrations stopped when the environmental or technical and accommodation conditions could affect the results?
(c) selection of analytical methods and relevant standards	<ul style="list-style-type: none"> ▪ are adequate procedures in place to ensure that the laboratory uses the latest valid edition of a methodology or documented standard? ▪ is there a documented procedure to ensure selection of appropriate methods, and is it in use? ▪ Does the laboratory have and apply a documented method for reporting deviations from the standardised methods?
(d) where applicable, management of the laboratory's sampling and sample preparation, including control of sample integrity	<ul style="list-style-type: none"> ▪ are appropriate 'chain of custody' controls in place to ensure appropriate sample containers, safe handling, transport and storage of samples sent to the lab for analysis? ▪ are adequate procedures in place to ensure representative aggregate or sub-sampling of substances, materials or products? ▪ are deviations from the required sampling procedures recorded?

Elements of Article 34(3) of the MRR, on which competence needs to be demonstrated	Examples for the verifier to assess the elements mentioned in Article 34(3). (The list below is non-exhaustive)
	<p>Note – <i>this applies to the handling of samples and creation of sub-samples/aggregated samples in the laboratory; not the taking of samples at the installation etc.</i></p>
<p>(e) where applicable, development and validation of new analytical methods or application of methods not covered by international or national standards</p> <p>Note: <i>these requirements only apply if the operator's MP requires a type of analysis which is not yet established, or for which no standards are available.</i></p>	<ul style="list-style-type: none"> ▪ when non-standard methods are used, are these methods well tested, described and documented, including their uncertainty? ▪ are the methods used for the determination of data that feed into the calculation factor(s) (e.g. composition data) based upon internationally recognised methods or, if not covered by international standards, have they been independently validated? ▪ where new methods are used or developed, at least the following performance characteristics must be known, or be determined and tested: <ul style="list-style-type: none"> - selectivity of the method - repeatability and/or reproducibility - cross-sensitivity against interference from the matrix of the sample/test object
<p>(f) laboratory's uncertainty estimation</p> <p>Note: <i>this applies for non-standard methods since standard methods should state this in their documentation</i></p>	<ul style="list-style-type: none"> ▪ does the laboratory's procedure for the estimation of uncertainty include all components of uncertainty? This should include: <ul style="list-style-type: none"> - previous experiences - the results of the validation of the applied estimation method
<p>(g) management of the laboratory's equipment, including procedures for calibration, adjustment, maintenance and repair of equipment, and record keeping thereof</p>	<ul style="list-style-type: none"> ▪ are records maintained for each relevant item of equipment and its software (e.g. lab chromatographs or analysers etc.)? ▪ is there a planned and applied programme of maintenance and calibration of equipment, and testing of the software (including its updates)? ▪ are there records (e.g. certificates, calibration curves etc.) to demonstrate the state of calibration? ▪ are there adequate procedures to ensure calibration factors are correctly applied and in a timely manner?
<p>(h) management and control of data, documents and software within the laboratory</p>	<ul style="list-style-type: none"> ▪ are adequate procedures applied to secondary checking of results (including any calculations) and data transfers between analytical equipment, databases and results reports etc.? ▪ are processes to take corrective action in place to ensure that mistakes are corrected before the results in the lab's reports are issued to the operator?
<p>(i) management of calibration items and reference materials by the laboratory</p>	<ul style="list-style-type: none"> ▪ is there a programme and procedure in place for calibration with reference standards, or for regular purchase of new standards? ▪ are the correct reference materials used, where possible, traceable to international standards? ▪ are documented procedures in place and applied regularly for checking of the technical status and functioning of equipment and for checking reference materials? ▪ is a chain of custody procedures implemented in the laboratory to

Elements of Article 34(3) of the MRR, on which competence needs to be demonstrated	Examples for the verifier to assess the elements mentioned in Article 34(3). (The list below is non-exhaustive)
	<p>ensure safe handling, transport, storage and use of reference standards/ materials?</p> <ul style="list-style-type: none"> ▪ are procedures implemented for safe transportation, receipt, handling, protection, storage, retention and/or disposal of calibration items? ▪ is a system used that enables unambiguous identification of calibration items and reference materials?
(j) laboratory's quality assurance for calibration and test results, including regular participation in proficiency testing schemes, applying analytical methods to certified reference materials, or inter-comparison with an accredited laboratory	<ul style="list-style-type: none"> ▪ does the laboratory apply procedures to monitor the validity of tests and calibration results? ▪ are the results of these checks and tests recorded, stored and, where practicable, statistically evaluated? ▪ does the laboratory participate in inter-laboratory comparison and proficiency testing programmes? If yes: <ul style="list-style-type: none"> - how will adjustment factors be applied; or - are appropriate corrective action taken where differences are observed between laboratories? ▪ what other measures does the laboratory apply for quality assurance of calibration and test results?
(k) management of outsourced processes <i>Note: this is only relevant where EU ETS critical processes are outsourced</i>	<ul style="list-style-type: none"> ▪ does the laboratory have a procedure implemented which guarantees that the services and supplies purchased by the lab, are within the required specifications? ▪ are the required specifications included in each purchasing order and is each delivery checked against those requirements?
(l) management of assignments, customer complaints, and ensuring timely corrective action	<ul style="list-style-type: none"> ▪ does the laboratory cooperate with customers in clarifying and delivering customer requests, and in the monitoring of laboratory performance in relation to work performed and seeking feedback from its customers? ▪ is there an adequate procedure for handling complaints, non-conformities in the application of analytical methods and/or mistakes in data handling and calculation methods? Are appropriate records held? ▪ does this procedure to address complaints and non-conformities include analysis of the source or root cause of errors or complaints; the identification of corrective actions; and the timely implementation of agreed corrective actions?