

ECRAN Climate  
Emissions Trading Working Group  
Advanced Technical Training Programme on the EU Verification  
and Accreditation Regulation  
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**VERIFICATION IN PRACTICE –  
GUIDANCE MATERIAL**

Goran Janeković  
EU ETS lead auditor



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# CONTENT

- The aim of the verification
- Objectives of verification
- Verification phases according to EN ISO 14065
- EU ETS verification cycle
- Pre-contractual obligations



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# THE AIM OF VERIFICATION

- the aim: providing a verification report that concludes with reasonable assurance that the operator's report is free from material misstatements [AVR, Art. 7(1)]
- professional scepticism – assuming material misstatements can be found [AVR, Art. 7(2)]
- working in public interest – independent and objective [AVR, Art. 7(3)]



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# OBJECTIVES OF VERIFICATION

- the operator's report is complete and meets minimal content requirements
- the operator is in compliance with GHG permit and the approved monitoring plan
- the data in the report are free from material misstatements
- recommendations for improvement of monitoring and reporting performance can be provided [AVR, Art. 7(4)]



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# THE ROLE OF EN ISO 14065

- EN ISO 14065 – programme neutral
- has to be used by NABs to assess verifiers
- if specific programme is applied, the requirements of the programme are additional to the EN ISO 14065
- EU ETS – specific programme
- some requirements covered by both EN ISO 14065 and AVR



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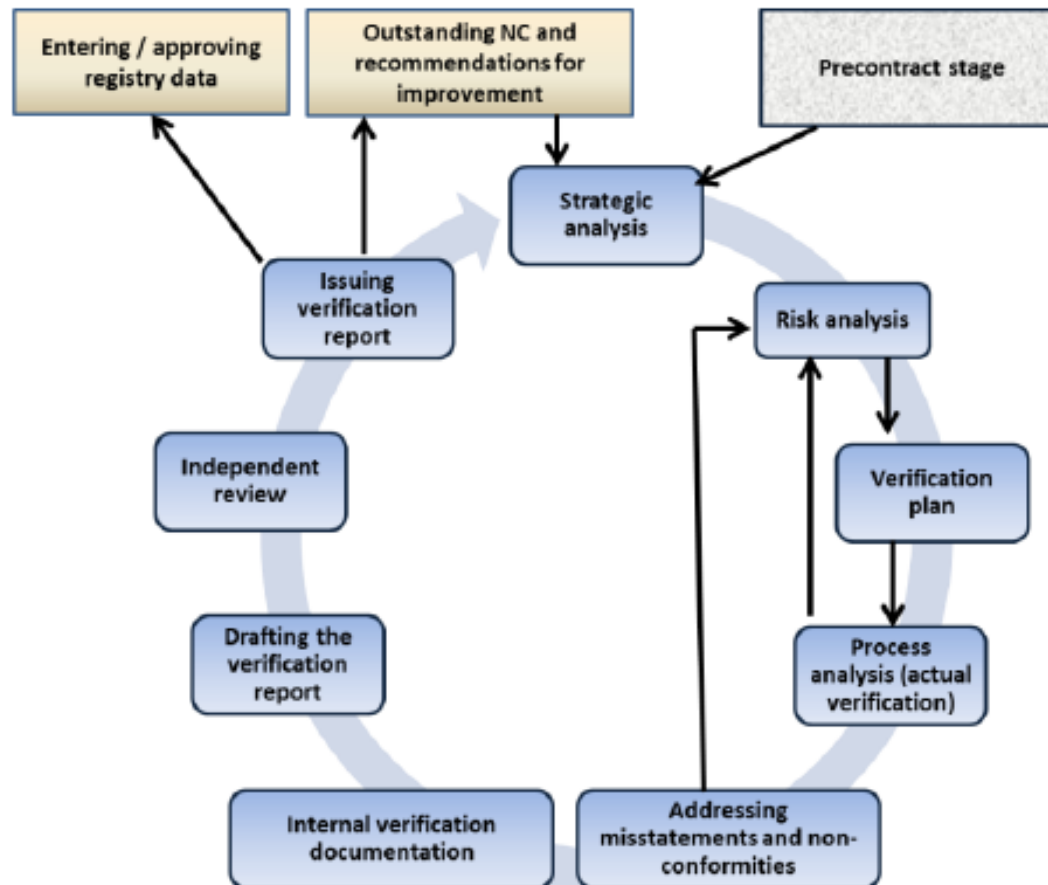
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# MAIN PHASES ACCORDING TO EN ISO 14065

- pre-engagement
  - checking impartiality, checking competence, legally enforceable agreement, team leader appointment
- approach
  - selecting the team, communicating with client, planning
- verification
  - the main phase in the process
- verification statement
  - review and issuance of verification statement



# PHASES ACCORDING TO EGD I



# FROM OFFER TO VERIFICATION REPORT

- pre-contractual obligations
- 
- strategic analysis
  - risk analysis
  - ...
  - issuing verification report



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# PRE-CONTRACTUAL OBLIGATIONS

- risk evaluation
- determination of the scope
- assessment of eligibility (accreditation)
- assessment of competence and resources
- assessment of verification team
- time allocation
- [Pre-contractual obligations-example](#)



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