

ECRAN Climate
Emissions Trading Working Group
Advanced Technical Training Programme on the EU Verification
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ASSESSMENT OF UNCERTAINTIES AND MATERIALITY

Goran Janeković
EU ETS lead auditor



This Project is funded by the European Union



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Consortium

CONTENT

- main elements of uncertainty assessment
- approaches to uncertainty assessment
- uncertainty assessment – evidence for compliance
- materiality
- material effect of misstatements and non-conformities
- materiality and detection risk



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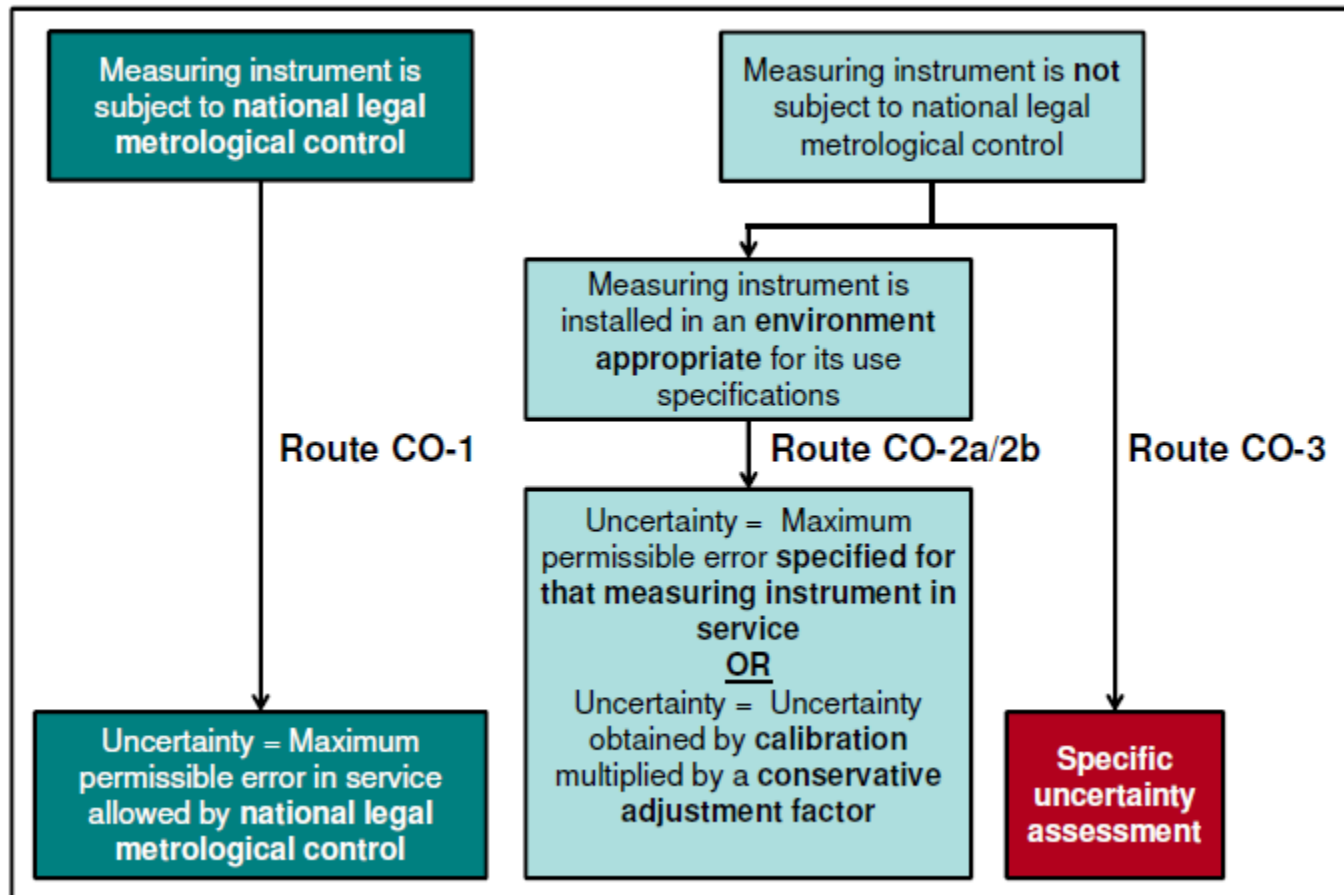
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UNCERTAINTY ASSESSMENT

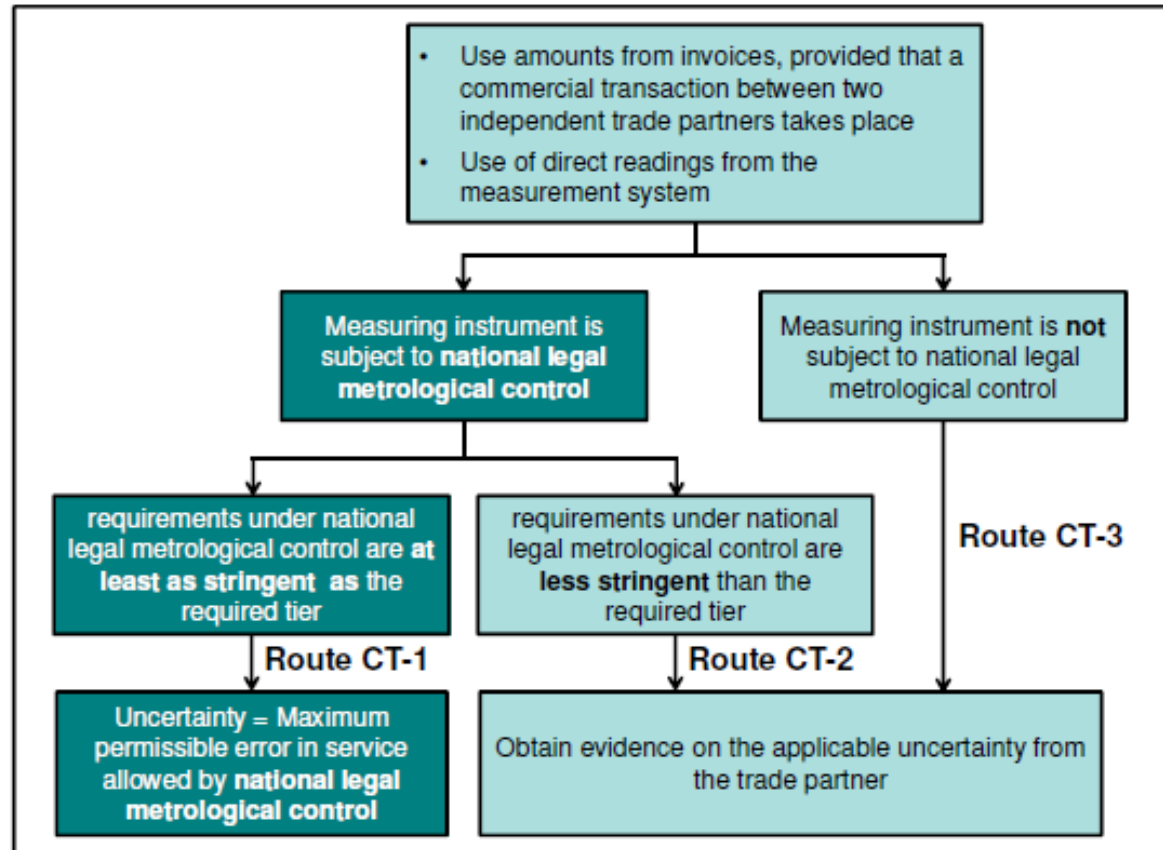
- to confirm the validity of the information used to calculate uncertainty values
- instruments under operator's control - routes
 - MPES if allowed by the national legal metrological control
 - MPES or uncertainty from calibration x conservative factor
 - complex uncertainty assessment
- instruments not under operator's control
 - validity of information
- small installation
 - less requirements for the operator (but not for the verifier)



ROUTES - UNDER OPERATOR'S CONTROL



ROUTES - NOT UNDER OPERATOR'S CONTROL



EVIDENCE FOR COMPLIANCE

- activity data – thresholds (MRR, Annex II)
- calculation factors – minimum frequencies (MRR, Annex VII – replaced by Regulation 743/2014 !)
 - exceptions: not available, unreasonable costs, 1/3 rule
- measurement based methodologies (MRR, Annex VIII)
- fall-back methodology – total emissions of the installation (MRR, Art. 22)



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MATERIALITY

- materiality threshold
 - 5 % of reported emissions for A and B category installations
 - 2 % of reported emissions for C category installations
- concept important for the verifier when
 - planning verification activities
 - concluding on the emission report
- it is a tool for decision making
- no misstatements to be ignored even below threshold



MATERIAL EFFECT

- qualitative aspect
 - size and nature of the impact
- quantitative aspect
 - can a misstatement or non-conformity have influence
 - consider factors for decision
- materiality thresholds – quantitative aspect
- to check materiality threshold - compare
 - reported data
 - data established by the verifier



MATERIALITY AND DETECTION RISK

