



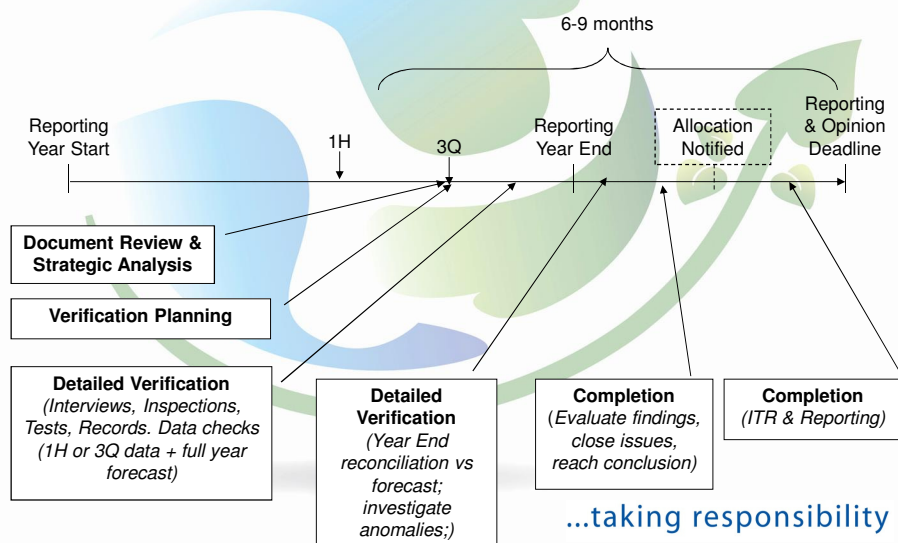
# EU ETS Verification

## The Process

...taking responsibility



## Stages of verification work





## Stages of the Verification

- Document Review eg
  - Monitoring Plan + *Risk Assessment + Uncertainty Analysis*
  - Procedures
  - Production flow plan
  - Data flow plans
- Strategic Analysis eg
  - Walk through of Process, Accounting, QA/QC
  - Site Inspection
- Planning
  - Risk assessment
  - Focus of effort
  - Tests + sample to be tested (data & process records etc)
- Detailed verification ...taking responsibility



## Document Review

<b>Mandatory control documents :</b> <ul style="list-style-type: none"> <li>• Installation Permit</li> <li>• Monitoring and Reporting Plan (if separate)</li> <li>• Operator's Risk Assessment</li> <li>• Operator's Uncertainty Analysis (as updated if relevant)</li> <li>• Written Procedure providing relating to -               <ul style="list-style-type: none"> <li>◦ Analytical Approaches Used</li> <li>◦ Sampling Plan</li> <li>◦ Sampling Plan Appropriateness</li> <li>◦ Assignment of Responsibilities</li> <li>◦ Monitoring Plan Appropriateness</li> <li>◦ Data Flow Activities</li> <li>◦ Assessing and Controlling Risks</li> <li>◦ Quality Assurance of Metering/Measuring Equipment</li> <li>◦ Quality Assurance of Information Technology used for data flow activities</li> <li>◦ Review and Validation of data</li> <li>◦ Corrections and Corrective Actions</li> <li>◦ Control of Outsourced Activities</li> <li>◦ Record Keeping and Documentation</li> <li>◦ Changes in Operation</li> </ul> </li> <li>• If relevant, procedure for filling data gaps (approved by regulator or draft to be submitted for approval)</li> </ul>	<i>CA approval should be in place for the permit/MP, risk assessment, uncertainty analysis, and data gap methodology.</i> <i>Procedures referenced from within the permit/MP are deemed by the verifier to have been approved by the CA.</i>
<b>Other documents :</b> <ul style="list-style-type: none"> <li>• Any correspondence with the Regulator in relation to permit variations/ queries in 2015</li> <li>• Highest Tier compliance report submitted to the Regulator during 2015</li> <li>• Improvement report(s) submitted to the Regulator during 2015</li> <li>• Any relevant documented procedures, information flow diagrams etc in addition to those identified above</li> </ul>	<i>This should include any report of temporary change resulting in Tier level dropping</i> <i>This should cover actions to be taken to address verifiers prior year improvement opportunities</i>

...taking responsibility

Handout



## Strategic Analysis

- Big picture overview of installation, accounting & changes from prior year
- Analytical procedures of CO<sub>2</sub> declared :
  - Year on Year comparison (overall & SSt level)
    - changes, trends, etc
  - SSt : SSt comparison – scale, changes (*direction*)
  - SSt : production comparison – matching, explained
  - SSt : energy comparison – matching, explained

SSt = Source stream

...taking responsibility



## Planning

- Risk Assessment of accounting process
  - inherent risks? (*ie weak areas, human hands etc*)
  - control risks? (*controls weakness or failure*)
  - detection risk? (*verifier does not spot*)
  - residual risk? (*will verification give reasonable assurance*)
- Feeds into test plan & sampling (*what will verifier check*)
  - High risk areas
  - Large contributors
  - Weaker internal controls

...taking responsibility

PLANET &  
PROSPERITY

# Risk Assessment

**How Analysis, Testing and Controls**

**Security Issues to the severity of the impact upon the data. E.g. if the problem occurred would it result in a significant or insignificant re-statement of data for that month. If the data error was a significant contributor to the overall test outcome, was an important re-statement in the individual data stream could have a material impact on the aggregate total. Therefore the overall contribution to the total score will be **Highly Significant**, **Significant**, **Minor**, **Low**, **Very Low** or **Not Applicable**.**

**2) Validation Risk**

**Control**

**2) Control Risk**

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**243) Control**

A large, stylized graphic of a globe with a green leaf growing from the top right, symbolizing environmental growth and responsibility. The globe is composed of blue and green segments, and the leaf is a vibrant green with a yellow center. The entire graphic is set against a light blue background with a subtle grid pattern.



Thank you...

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...taking responsibility