

## INFORMATION EXCHANGE TEMPLATE

### MANAGEMENT REPORT - to be submitted by 1 June

For the submission of a management report from National Accreditation Bodies (NABs) or National Certification Authorities (NCAs) to the Competent Authority (CA) according to Article 70(3) of the AVR

Before you use this file, please note the following:

- (a) Read carefully the worksheet with instructions on how to fill in this template.
- (b) This template is intended for the exchange of information from NABs or NCAs to the CA of the MS where the verifiers concerned are carrying out verification and where the verifiers are accredited or certified.
- (c) The National Accreditation Body (NAB) mentioned in this template is the NAB that has accredited the verifier.
- (d) The National Certification Authority (NCA) mentioned in this template is the NCA that has certified the verifier if the MS of that NCA has set up a certification system and the verifier concerned is a certified natural person.
- (e) NABs must identify the Competent Authority (CA) of the Member State to which the management report needs to be submitted. Note that "Member State" here means all States which are participating in the EU ETS, not only EU Member States. If more than one CA is designated to perform EU ETS activities in a Member State, Article 69(2) of the Accreditation and Verification Regulation (AVR) requires those Member States to authorise one of those CA as the focal point for the exchange of information.

[Go to 'Instructions'](#)

#### Guidelines and Conditions

- 1 Article 15 of Directive 2003/87/EC instructs the European Commission to adopt a regulation for the verification of emission reports or tonne-kilometre reports and for the accreditation and supervision of verifiers. Effective cooperation between NABs or where applicable other national authorities, and the Competent Authority (CA) is essential for the proper functioning of the greenhouse gas emission allowance scheme and the supervision on the quality of verification. For reasons of transparency, it is necessary to ensure that NABs, or where applicable, other national authorities, and the CA establish effective means of information exchange.

The Directive can be downloaded from:

<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CONSLEG:2003L0087:20090625:EN:PDF>

- 2 The Accreditation and Verification Regulation (Commission Regulation EU No 600/2012, hereinafter the "AVR"), defines requirements for the exchange of information between verifiers, NABs and CAs. These can be found in Chapter VI of the AVR.

The AVR can be downloaded from:

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

- 3 Article 76 of the AVR requires a verifier to submit by 15 November each year information to the NAB that has accredited the verifier, or the NCA that has certified that verifier. This information enables the NAB or the NCA to draft the work programme or the management report (see under 4 and 5). Article 76 AVR reads as:

*For the purposes of enabling the national accreditation body to draft the accreditation work programme and the management report referred to in Article 70, a verifier shall, by 15 November of each year, send the following information to the national accreditation body that has accredited that verifier:*

- (a) the planned time and place of the verifications that the verifier is scheduled to perform;
- (b) the address and contact details of the operators or aircraft operators whose emissions or tonne-kilometre report are subject to its verification.

- 4 Article 70 (1) of the AVR requires a NAB or, where applicable a NCA, to submit a work programme to the CA of the Member State where the verifier is intending to carry out verifications. This work programme needs to be submitted by 31 December of each year. Article 70 (1) of the AVR reads as:

*By 31 December of each year, the national accreditation body shall make available an accreditation work programme to the competent authority of each Member State containing the list of verifiers accredited by that national accreditation body and which have notified it pursuant to Article 76 that they intend to carry out verifications in those Member States. The accreditation work programme shall at least contain the following information in relation to each verifier:*

- (a) the anticipated time and place of the verification;
- (b) information on activities that the national accreditation body has planned for that verifier, in particular surveillance and reassessment activities;
- (c) dates of anticipated witnessing audits to be performed by the national accreditation body to assess the verifier including the address and contact details of operators or aircraft operators that will be visited during the witness audit;
- (d) information on whether the national accreditation body has requested the national accreditation body from the Member State in which the verifier is performing the verification, to carry out surveillance activities.

- 5 Article 70(3) of the AVR requires the NAB or, where applicable the NCA, to submit a management report to the CA of the Member State in which the verifier is carrying out verification and where the verifier is accredited or certified. This management report has to be submitted by 1 June of each year and provides feedback on what activities the NAB or the NCA has carried out related to a specific verifier in the preceding 12 months. Article 70(3) of the AVR reads as:

*By 1 June of each year, the national accreditation body shall make available a management report to the competent authority. The management report shall at least contain the following information in relation to each verifier that has been accredited by that national accreditation body:*

- (a) accreditation details of verifiers that were newly accredited by that national accreditation body, including the scope of accreditation for these verifiers;
- (b) any changes to the scope of accreditation for these verifiers;
- (c) summarised results of surveillance and reassessment activities carried out by the national accreditation body;
- (d) summarized results of extraordinary assessments that have taken place, including reasons for initiating such extraordinary assessments;
- (e) any complaints filed against the verifier since the last management report and the actions taken by the national accreditation body.

6 Article 72 of the AVR requires the CA of the Member State where the verifier is carrying out the verification to exchange information to the NAB that has accredited the verifier or the NCA that has certified the verifier. This information enables the NAB or the NCA to take action on a particular verifier if the CA has identified issues related to that verifier during inspection, review of emission reports, evaluation of the internal verification documentation or through complaints submitted to the CA. To support the NAB and NCA in their surveillance activities and other accreditation activities it is important to exchange the information on a timely basis. Therefore it is recommended to CAs to submit the information by 30 September each year unless it concerns information that requires immediate action by the NAB or the NCA. For more explanation on what constitutes an immediate need for information exchange please see the guidance listed under point 9. Article 72(1) of the AVR reads as:

*The competent authority of the Member State where the verifier is carrying out the verification shall annually communicate to the national accreditation body which has accredited that verifier at least the following:*

- (a) relevant results from checking the operator's and aircraft operator's report and the verification reports, in particular of any identified non-compliance of that verifier with this Regulation;*
- (b) the results from the inspection of the operator or aircraft operator where those results are relevant for the national accreditation body concerning the verifier's accreditation and surveillance or where those results include any identified non-compliance of that verifier with this Regulation;*
- (c) results from the evaluation of the internal verification documentation of that verifier where the competent authority has evaluated the internal verification documentation pursuant to Article 26(3);*
- (d) complaints received by the competent authority concerning that verifier.*

7 This file constitutes one of four Information Exchange Templates that have been developed by the European Commission Services as part of a suite of guidance documents and electronic templates supporting an EU-wide harmonised interpretation of the AVR. The templates aim to provide a standardized, harmonised and consistent way of exchanging information between verifiers, the NABs (or where applicable NCA) and the CAs.

8 The four information exchange templates that have been produced to comply with the requirements of Article 70(1), 70(3), 72 and 76 of the AVR concern the following:

- notification template to accommodate the information exchange from a verifier to the NAB or NCA (Article 76 of the AVR);
- work programme from the NAB or NCA to the CA (Article 70(1) of the AVR);
- management report from the NAB or NCA to the CA (Article 70(3) of the AVR);
- annual information exchange from the CA to the NAB or the NCA (Article 72 of the AVR).

**This particular template is the management report** that the NAB or the NCA must submit to the CA in accordance with Article 70(3) of the AVR.

**This is the final version of the management report template from the NAB or NCA to the CA as endorsed by the Climate Change Committee in its meeting of 19 September 2012.**

9 Guidance on the contents of each information exchange template is provided in the key guidance note on information exchange (KGD II.10). Please consult this guidance note when completing the templates.

10 KGD II.10 and all other guidance documents and templates on the AVR developed by the Commission Services can be found at:

[http://ec.europa.eu/clima/policies/ets/monitoring/index\\_en.htm](http://ec.europa.eu/clima/policies/ets/monitoring/index_en.htm)

**Information sources**

**EU Websites:**

- EU Legislation:	<a href="http://eur-lex.europa.eu/en/index.htm">http://eur-lex.europa.eu/en/index.htm</a>
- EU ETS general:	<a href="http://ec.europa.eu/clima/policies/ets/index_en.htm">http://ec.europa.eu/clima/policies/ets/index_en.htm</a>
- Monitoring and Reporting in the EU ETS:	<a href="http://ec.europa.eu/clima/policies/ets/monitoring/index_en.htm">http://ec.europa.eu/clima/policies/ets/monitoring/index_en.htm</a>

**Other websites:**

- <to be provided by Member State>
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**Helpdesk:**

<to be provided by Member State, if relevant>
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**Member State-specific guidance is listed here:**

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How to use this file  
**MANAGEMENT REPORT**

This information exchange template comprises the following sheets:

<a href="#">NAB details</a>	Contact details of the NAB or the NCA that is submitting the management report to the CA
<a href="#">Verifier details</a>	Information related to the list of verifiers accredited by the NAB or certified by the NCA, accreditation details of verifiers that were newly accredited, information on a change to the scope of accreditation and summarised results of surveillance and reassessment activities. Article 70(3) (a) and (b) of the AVR
<a href="#">Extraordinary</a>	Summarised results of extraordinary assessments that have taken place including reasons for initiating such extraordinary assessments. This section only must be completed if the NAB or the NCA is intending to carry out such an assessment. Article 70(3) (c) of the AVR
<a href="#">Complaints</a>	Any complaints filed against the verifier since the last management report and the actions taken by the NAB to address these complaints Article 70(3) (d) of the AVR

Color codes and fonts

<yellow cells>	Input cells. Please complete the yellow cells in the template in accordance with the instructions above the columns of the template.
<b>Bold blue:</b>	This text above each column header provides a brief instruction.
<i>Smaller italic text:</i>	This text in the beginning of each sheet provides more detailed instructions for selected columns.

If more rows are required, please insert manually additional rows in the yellow area.
Further instructions or comments are given at the beginning of the sheet or above the columns, as relevant, these should be read BEFORE completion of the template.

This template has been developed in order to allow further digital processing by the receiving CA: it is therefore to be submitted in Excel format, and has not been optimized for printing. The NAB or NCA should only use the yellow cells for data entry. It is not possible to use most of the formatting options or the "Edit/Move or Copy Sheet" function in Excel, due to workbook protection in Excel. When copy-pasting data into the yellow cells, please use the "Paste as Values" option. If needed, formatting can be applied with the "Format Painter" option in Excel.
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<a href="#">Top/ info</a>	<a href="#">Guidelines</a>	<a href="#">NAB details</a>	<a href="#">Extraordinary</a>
	<a href="#">Instructions</a>	<a href="#">Verifier details</a>	<a href="#">Complaints</a>

### Management report template

Management report to be submitted from the NAB or the NCA to the Competent Authority (Article 70(3) of the AVR)

Please provide your contact details

#### NAB/NCA details

NAB name/ or National Certification Authority in the case of certification:	UKAS	Organisation name Mandatory
Contact person:	Mr Contact Person	Include at least first name and surname. Optional: title, job title
Telephone number:	(+)44 xxxxxxxx	Mandatory
Email address:	<a href="mailto:contact.person@UKAS.com">contact.person@UKAS.com</a>	Mandatory
Address Line 1:	21 High Street	Mandatory
Address Line 2:		Optional
City:	Feltham	Mandatory
State/Province/Region:	Middlesex	Optional
Postcode/ZIP:	TW134UN	Mandatory
Country:	UK	Mandatory

Verifier name:	Accreditation ID number or certification ID number	Contact person:	Telephone number:	Email address:	Address Line 1:	Address Line 2:	City:	State/Province/Region:	Postcode/ZIP:	Country:	Assessment type:	Date of assessment:	Findings:	Type of outstanding non-conformities	Has a scope change taken place?	Has an extraordinary assessment been performed?	Has any complaint against the verifier been lodged?	Have administrative measures been imposed?	Type of administrative measure imposed:	Has the information on the administrative measure already been shared with the CA according to Art. 11 of the RSI?	If information on the administrative measure has not been shared with the CA please provide further details:	Has the RAB requested that another RAB perform the surveillance and witnessing activities
Verifier 1	UKAS_1				This section has been deleted to protect the privacy of individuals					United Kingdom	Annual surveillance	Office 20/04/2015	Outstanding non-conformities	Not clear what appropriate action has to be taken and by which party, other facts were discovered by the CA relating to the 2015 verification of a client where emissions were under reported. Action review verification due June 2015	No	No	Yes	No	None imposed	No	n/a	n/a
											Annual surveillance	Witness 21/11/2014	Non-conformities found and resolved		No	No	Yes	No	None imposed	No	n/a	n/a
											Annual surveillance	Witness 20/02/2015	Non-conformities found and resolved		No	No	Yes	No	None imposed	No	n/a	n/a
Verifier 2	UKAS_2				This section has been deleted to protect the privacy of individuals					UK	Annual surveillance	Office 09/04/2015	Outstanding non-conformities	Contextual evidence related to each specific verification timeline should be held locally by the organizational unit that manages OHS activities. Review verification by UKAS due June 2015	No	No	Yes	No	None imposed	No	n/a	n/a
											Annual surveillance	Witness 12/02/2015	No non-conformities found	Witnessed assessment	No	No	Yes	No	None imposed	No	n/a	n/a
Verifier 3	UKAS_3				This section has been deleted to protect the privacy of individuals					United Kingdom	Annual surveillance	Office 20/04/2015	Outstanding non-conformities	Independence of complaints investigation, confirmed competence of a lead verifier, timely close-out of internal audit findings. Review verification by UKAS June 2015	No	No	Yes	No	None imposed	No	n/a	n/a
											Annual surveillance	Witness 25/10/2014	No non-conformities found		No	No	Yes	No	None imposed	No	n/a	n/a
											Annual surveillance	Witness 19/10/2015	No non-conformities found		No	No	Yes	No	None imposed	No	n/a	n/a
Verifier 4	UKAS_4				This section has been deleted to protect the privacy of individuals					UK	Annual surveillance	Office 31/03/2015	Outstanding non-conformities	Competency matrix to be reviewed by June 2015	No	No	Yes	No	None imposed	No	n/a	n/a
											Annual surveillance	Witness 02/11/2015	No non-conformities found		No	No	Yes	No	None imposed	No	n/a	n/a
Verifier 5	UKAS_5				This section has been deleted to protect the privacy of individuals					UK	Annual surveillance	Office 21/04/2015	Outstanding non-conformities	documented OHS management system, availability of data held in OHS team, documented evidence of audit tools, no defined process for extensions to scope. Action due June 2015	No	No	Yes	No	None imposed	No	n/a	n/a
											Annual surveillance	Witness 16/01/2015	No non-conformities found		No	No	Yes	No	None imposed	No	n/a	n/a
											Annual surveillance	Extension to Scope 16/02/2015	Non-conformities found and resolved		Assessment for scope extension	No	Yes	No	None imposed	No	n/a	n/a
Verifier 6	UKAS_6				This section has been deleted to protect the privacy of individuals					United Kingdom	Annual surveillance	Office 12/01/2015	Non-conformities found and resolved		No	No	Yes	No	None imposed	No	n/a	n/a
											Annual surveillance	Witness 12/02/2015	Outstanding non-conformities	Changes to training procedure and additional records. Action verification due June 2015	No	No	Yes	No	None imposed	No	n/a	n/a
Verifier 7	UKAS_7				This section has been deleted to protect the privacy of individuals					United Kingdom	Annual surveillance	Office 16/02/2015	No non-conformities found		No	No	Yes	No	None imposed	No	n/a	n/a
											Annual surveillance	Witness 21/01/2015	No non-conformities found		No	No	Yes	No	None imposed	No	n/a	n/a
Verifier 8	UKAS_8				This section has been deleted to protect the privacy of individuals					UK	Annual surveillance	Office 17/02/2015	No non-conformities found		No	No	Yes	No	None imposed	No	n/a	n/a
											Annual surveillance	Witness 16/01/2015	No non-conformities found		No	No	Yes	No	None imposed	No	n/a	n/a
											Annual surveillance	Witness (Planned) 19/02/2015	No non-conformities found			No	Yes	No	None imposed	No	n/a	n/a
Verifier 9	UKAS_9				This section has been deleted to protect the privacy of individuals					United Kingdom	Annual surveillance	May 15	Non-conformities found and resolved			No	Yes	No	None imposed	No	n/a	n/a
											Annual surveillance	Witness (Planned) 27/10/2015	No non-conformities found		No	No	Yes	No	None imposed	No	n/a	n/a
Verifier 10	BEAC_1									Belgium	Annual surveillance	Office assessment 08/12/2014 Witness assessment 13/02/2015 Verification documentation on new product 11/05/2015	Non-conformities found and resolved		Assessment for scope extension	No	No	No	None imposed	Yes		No
Verifier 11	DSBAC_1									France	Reassessment	31/05/10/01/15 05/02/15 (address) 08/02/15 (address) 10/02/15 (address) 20/11/14 (address) DABPDS		Report assessment in progress It should not have outstanding non-conformities	-please select-	No	No	No	-please select-	-please select-		DABKS (Germany) did a witness
Verifier 12	RNA_1									Netherlands	Reassessment	27 January 13 February 16-17 May 2015	No non-conformities found	Findings are not yet known on June 1st 2015	No	No	Yes	No	None imposed	No	not applicable	no

Management report template

Management report to be submitted by the NAB or the NCA to the Competent Authority (Article 70(3) of the AVR).

Please provide for each row the information per verifier

Accreditation ID number or  
Certification ID number

Please select per verifier the ID number in the accreditation certificate or the certification certificate in the case of certification.

Type of outstanding non-conformities

Please specify in a few words the type of outstanding non-conformities found (e.g. non-compliance with competence requirements, non-compliance with impartiality requirements, sampling not carried out according to the requirements, misstatements missed etc.)

Company / organisation name/ natural certified person		Mandatory		Date	Please specify in a few sentences		Mandatory	Please specify in a few words the type of outstanding non-conformities	
Verifiers Details				Extraordinary assessment					
Verifier name:	Accreditation ID number or Certification ID number	Date extraordinary assessment:		Reason extraordinary assessment		Findings:		Type of outstanding non-conformities	
						<please select>			
						<please select>			
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						<please select>			
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<a href="#">Top/ info</a>	<a href="#">Guidelines</a>	<a href="#">NAB details</a>	<a href="#">Extraordinary</a>
<a href="#">Next free row</a>	<a href="#">Instructions</a>	<a href="#">Verifier details</a>	<a href="#">Complaints</a>

## Management report template

Management report to be submitted from the NAB or NCA to the Competent Authority (Article 70(3) of the AVR)

Please provide for each row the information of the complaint (note: multiple complaints for the same verifier possible)

Accreditation ID number/ certification ID number Please select the ID number of the verifier that is in the accreditation certificate or certification certificate in the case of certification

Type of complaint	risease specify in a few words the type of complaint (e.g. complaint related to competence or venner, complaint related to impartiality or venner, complaint related to the acronym taken to address complaints (e.g. requiring the venner to take corrective action, addressing the complaint in an
Action taken to address complaint	risease indicate the action taken to address complaints (e.g. requiring the venner to take corrective action, addressing the complaint in an

**Company / organisation name/**

**natural certified person**

**Mandatory**

**Mandatory**

**Mandatory**

*mandatory if "other" was selected in the previous column*

**Mandatory**

**Mandatory**

**Mandatory**

Verifiers Details		Complaints						
Verifier name:	Accreditation ID number or Certification ID number	Date of complaint:	Who made the complaint	If other, please indicate	Type of complaint	Action taken to address the complaint:	Complaint resolved?	
Verfier 1	UKAS_1	Sep-14	Competent Authority		Fuel reported was Kerosene - The factors used were for gas oil. Operator and Verifier could not find Burning Oil (Kerosene) on ETSWAP drop down list but it is there. Could also have been entered manually.	Reviewed VOS and factors for gas oil used. No explanation in workbook or VOS why burning oil not used. The verifier has been made aware that the operator can enter the factors manually and must have the operator correct such errors in future.	Yes	
Verfier 1	UKAS_1	Sep-14	Competent Authority		The verifier indicated they used Monitoring Plan version UK-E-IN-XXXX V2.0 for the review of the AEM Report. However this version of their permit was not issued to the operator until the 28th April 2014. The verifier should have referenced the permit version UK-E-IN-XXXX V1.0 within the AEM Report.	KGN IL6 makes it clear the verification report should list the permit and MP version(s) that were in use during the reporting period. Therefore variations approved in the following year even if before the end to the verification are not to used as the basis of the verification. If there are ncrcs against the MP in place in the reporting period that have since been resolved through variations then this can be detailed in the relevant section of the VOS including NCRs raised. This is different from the approach taken in Phase I and I and was communicated to the verifiers at the start of 2014 but will be re-communicated as it appears it has not been fully understood.	Yes	
Verfier 1	UKAS_1	Sep-14	Competent Authority		Identified misstatements that were missed by the verifier An incorrect NCV for fuel source F7 was not identified by the verifier leading to an under report of 11tCO2. The operator has confirmed that this was an old NCV value. Believed that the operator has informed the verifier.	The NCV for F7 LPG was incorrect. This was not picked up by the LV or independent reviewer and it should have been. In the 2014 EUETS update all verifiers were reminded that all inputs into the AEM should be verified back to the operator data or other source as required. Sampling is only permitted when taking this data back to the raw data. In the case of NI factors this means all should be verified back to the source and not sampled based on materiality. The internal independent review document has been updated to reflect this and the level of detail required	Yes	
Verfier 1	UKAS_1	Sep-14	Competent Authority		Propane (F3/S11) wasn't included in default factors table and that the tiers look incorrect for propane. Verifier didn't pick this up - This was picked up in VN: AEMV-xxx-P3-1	The permit states F3 as propane as a de minimis source. The default table lists F3 (propane) as natural gas but does not list S11, it's only source. Therefore the permit is inaccurate. The verifier should always be lead by the tier table and not the default table. In the AEM the operator has chosen to be called No Tier and Tier Used 2a. This is accurate with the verification completed. An error should have been raised to update the permit next time it is varied to change the Tier Used and add S11 to the default table. This will be shared with all verifiers in an EUETS communication	Yes	
Verfier 1	UKAS_1	Sep-14	Competent Authority		Identified non-conformities that were missed by the verifier	S49 for F2 has been missed off the AEM. The sources S54, S55 & S56 did not appear on the permit and the verifier has raised the appropriate NCR. The verifiers have been focused on the data linked to the fuel or material and the tier of this data. They have been reminded that the sources in the AEM should also be checked and it has been made clear in the internal independent review document that this is to be checked again by the TR.	Yes	
Verfier 1	UKAS_1	Apr-15	Competent Authority		For 2013 reporting year, missed sources and fuels, wrong categorisation, material misstatement not recorded, incorrect opinion issued	Acknowledged incorrect details, Whole system reviewed by verifier, discussions with lead verifier and independent reviewer, update training based on findings of review. ONGOING	No	
Verfier 2	UKAS_2	Sep-14	Competent Authority		Identified misstatements that were missed by the verifier Emission factor used for gasoil/diesel was not exactly the default value indicated in the monitoring plan (rounded value - low impact on reported emissions)	Missing information being retrieved, reworked. Progress confirmed	Yes	
Verfier 2	UKAS_2	Sep-14	Competent Authority		Identified misstatements that were missed by the verifier. Issues with uncertainty assessment for low emitter The verifier has indicated in his verification report that the operator doesn't need to do an uncertainty assessment since it is an installation with low emissions although article 47 (3) of regulation 601/2012 only states that the operator doesn't need to submit the uncertainty assessment to the CA but doesn't exempts it to do the uncertainty assessment (important remark)	Missing information being retrieved, reworked. Progress confirmed	Yes	
Verfier 2	UKAS_2	Sep-14	Competent Authority		The verifier identified non-conformities and non-compliances but there was no recommendation for improving monitoring plan.	Office in other MS but acting under the accreditation of UKAS accredited verifier 2 advised of details, independent reviewers and verifiers made aware of findings and covered in more detail in subsequent verifiers workshops. Raise awareness , improve discipline etc. Will be monitored during 2015 activity and further feedback from CA.	Yes	
Verfier 3	UKAS_3	Sep-14	Competent Authority		Verifier has given the opinion of verified as satisfactory however there is a non-material mis-statement listed (specified uncertainty on permit was incorrect) so it should be verified with comments, or the uncertainty issue should have been listed as a recommended improvement.	None - we consider we are compliant with the guidance No action taken	Yes	
Verfier 3	UKAS_3	Sep-14	Competent Authority		Inconsistency between the verification report and monitoring plan The verifier failed to identify within the verification of the operators AEM Report that they had used a different approach to determine there CO2 than the permitted approach. The operator used a tonne to tonne basis to determine their emissions whereas the permitted approach was AD x NCV x EF x OxF. The operator has submitted a permit variation to change the permitted approach (application submitted 12th March 2014) but this was not approved until the 6th May 2014.	We consider it was correct that the verification was focused on material matters however issue shared with verification team.	Yes	
Verfier 3	UKAS_3	Sep-14	Competent Authority		The verifier has listed numerous non-conformities under one row (B1) of the report template. This makes it difficult to separate these issues in the improvement report.	Reminder verifier to list each issue separately on opinion.	Yes	
Verfier 3	UKAS_3	Sep-14	Competent Authority		Identified non-conformities that were missed by the verifier	Reminder to verifier to report mismatches between annual emission report and the permit.	Yes	

Verifier 4	UKAS_4	Sep-14	Competent Authority		Issues related to the competence of verifiers	Verifier 4 will continue to attend to the verifiers meetings organised by the ETS WG and by the CA and to use these as opportunities to refine the understanding of the expectations on verification and reporting of verification issues, and to share the information on an ongoing basis with the internal verification team. This year, in addition to several emails addressed to the verifiers, a specific refreshment session for all verifiers to communicate, among other things, the outcomes of the latest verifier's meeting held in September 2014.	Yes	
Verifier 4	UKAS_4	Sep-14	Competent Authority		Verifier noting under Annex 3B, issues not reported before 31 December BUT reported and approved before end of verification		Yes	incorrect completion of verification report template
Verifier 4	UKAS_4	Sep-14	Competent Authority		Non-compliance with Monitoring Plan to Inform CA noted but not recorded in Annex 3		Yes	incorrect completion of verification report template
Verifier 5	UKAS_5	Sep-14	Competent Authority		The operator indicated the activities on site were covered by a CRF Category 1 (Energy) and a CRF Category 2 (Process Emissions). However the permitted installation is a data centre which has several standby generators and one hot water boiler. The verifier did not identify that the entry for the CRF Cat 2 was incorrect.	It was confirmed that this did not impact on the final data validity and Verifier 5 had not routinely check the ETSWAP data inputs to ensure that the correct CRF categories are reported and documented. Verifier 5 confirmed that this will be routinely checked for all future verification activities and that increased vigilance would form part of all future ETSWAP data input cross checks.	Yes	incorrect CRF category - not seen as important by verifier
Verifier 6	UKAS_6	Sep-14	Competent Authority		The verification report don't have any recommendation for improvement despite identified uncorrected non-compliances with approved Monitoring Plan, which were identified during the verification process.	Management of overseas verifiers activities A review of the complaints handling process related to the CA submission by UKAS was undertaken by reviewing 11 telephone discussions. It was confirmed that a meeting/telephone discussions was held with the CAs regarding the remarks made on the complaint submitted by UKAS. The Verifier 6's complaints handling data base contained information on the issues and confirmed it had been appropriately closed. It was concluded that the preventive were appropriate and this information is updated to the FHS database. It will be possible to confirm whether the preventive actions are effective following the feedback from CA during 2015. It was therefore considered that these complaints have been dealt with appropriately and effectively.	Yes	categorisation of miststatements, conformities and non-compliances, recommendations for improvements
Verifier 7	UKAS_7	Sep-14	Competent Authority		Inconsistency between the emission report and verification report During the review of the operators 2013 AEM report it was identified the operator had included another Emission Source (S7) with the description Raw Materials. Under this emission source the operator had included the Source Streams M1 (Ball Clay) and M2 (Limestone). However within their monitoring plan the source streams M1 & M2 are related and used in the Emission Source S1 (Kilns 1-5). When speaking to the operator they indicated the verifier had informed them to included an additional emission source (S7) within the AEM report to cover the emission from the use of M1 & M2.	This has no effect on the final tonnes of CO2 reported. The site GHG Auditor has been made aware of the finding and also of the requirement to ensure that emission sources in the AEM are checked when submitted the final opinion for Technical Review. <b>Feedback from the Information Exchange programme will be a feature of our next annual update training as well as the 1:1 reviews with our GHG Auditors.</b>	Yes	
Verifier 7	UKAS_7	Sep-14	Competent Authority		During the review of the operators permit variation application it was identified they had removed all the information within the procedure relating to Change in Operation. When the operator was asked about this they stated "The Verifier also stated that in the final section of the variation titled "Change in Operation" this should read N/A in all sections, because this only applies to installations who have a free allocation (which we do not have). I am not sure if this change to N/A is correct. Please advise". The operator was informed this was not correct and the entry reinstated within their permit.	the site verifier followed the EPA guidance on this believing there to be a harmonised approach. This is only a recent comment (i.e. after the 2013 verification) It is only recently that we have come across something more specific in the UK and that was from a technical officer in the UK CA and we are not aware of any guidance note that has been sent out by the UK Regulators to clarify along these lines. Pending this on any future Permit changes relating to generators the site verifier will not make the comments previously made.	Yes	not using local guidance
Verifier 7	UKAS_7	Sep-14	Competent Authority		The verifier has listed two uncorrected non-conformities under one row (B1) of the AEM report template. This makes it difficult to separate these issues within the improvement report.	B1 refers to items identified under one NOC, hence the fact that they are listed on one line. We accept that there are two details covered by the NOC. In theory both would be addressed as permit tidy up (which is what the operator's improvement report suggests) and so the EA response would be expected to be the same to both points and so no problem would be envisaged. However, because the EA have changed the ground-rules and have not yet issued the revised guidance for uncertainties of fiscal gas meters the response provided by the EA to the operator's improvement report needed to be different for the two details in the operators improvement report and the EA response. We accept that there should be only one point on each line, and thought at the time that this had been achieved.	Yes	not using local guidance
Verifier 7	UKAS_7	Sep-14	Competent Authority		Identified non-conformities that were missed by the verifier	annex 2 of the verification opinion statement documents that the verification was conducted against Permit vtr9.0. This was as a result of the revised permit CP9 (varied as a result of the verifier identifying that F4 has not been included in CP8) being issued by the Agency after the operator had submitted their AE Report.  This is a good example of the problems arising through re-issuing Permits whilst verification opinions are being completed within the busy period of February and March.  If CP9 had not been issued at the time of completion of the verification then there would have been appropriate comments made in the verification opinion statement. As the site GHG auditor had identified this as an issue at the site visit, the operator instigated corrective action and a permit variation was submitted 05/12/2013 with the varied permit being issued 12/02/2014 thus closing down the finding. This was not recognised by ETSWAP when the AE report was submitted for final verification hence the Annex 2 comment.  We would suggest that this scenario is addressed in a communication to verifiers as to where comments should be made if the AE report does not reflect the latest approved GHG permit e.g. Annex 2 comment, VWC with appropriate wording (however, there would be no non-conformance with the only finding) etc.  We do not believe that the verifier failed to recognise this.	Yes	categorisation of miststatements, conformities and non-compliances, recommendations for improvements
Verifier 7	UKAS_7	Sep-14	Competent Authority		Identified non-conformities that were missed by the verifier	see above	Yes	
Verifier 7	UKAS_7	Sep-14	Competent Authority		Identified non-conformities that were missed by the verifier	Point CP9 covered Propane as the description for Fuel F5. CP10 has F5 listed as Propane as well as the AEM Report and the verification opinion statement references CP9 and therefore the reference to Propane is correct - the AEM Report lists F5 as Liquid Petroleum Gases suggesting inconsistencies between ETSWAP (possibly no dropdown for Propane) and the approved GHG permit. A further request for a permit variation dated 05/02/2014 also has F5 listed as Propane.  Propane and LPG are often referred to as being the same e.g. the National Inventory Spreadsheet only lists LPG.	Yes	categorisation of miststatements, conformities and non-compliances, recommendations for improvements



Verifier 7	UKAS_7	Sep-14	Competent Authority	Identified non-conformities that were missed by the verifier	<p>The issues raised were all referred to in Annex 3 section B as errors in the permit, the "approved permit" as issued contained many errors against the MRR. These were not identified on issue or by the operator but were identified during the verification. As the approved permit contained the errors the operator amended the AE report and inserted appropriate comments. These have then been commented on as "Changes etc. identified and not reported to the Competent Authority/included in updated MP" and in Annex 3b.</p> <p>The final tiers reported in the AE Report were correct against MRR requirements. It could have been made more clear that the approved permit was incorrect in the original classifications and to ensure that the permit was updated by an additional non-conformance.</p> <p>Feedback from the Information Exchange programme will be a feature of our next annual update training as well as the 1:1 reviews with our GHG Auditors.</p>	Yes	categoryisation of miststatements, conformities and non-compliances, recommendations for improvements
Verifier 7	UKAS_7	Sep-14	Competent Authority	Identified non-conformities that were missed by the verifier	<p>This is a good example of the problems arising through re-issuing Permits whilst verification opinions are being completed within the busy period of February and March.</p> <p>If CP14 had not been issued at the time of completion of the verification then there would have been appropriate comments made in the verification opinion statement. As the site GHG auditor had identified this as an issue at the site visit, the operator instigated corrective action and a permit variation was submitted 19/12/2013 with the varied permit being issued 25/02/2014 thus closing down the finding. This was not recognised by ETSWAP when the AE report was submitted for final verification hence the comment under "Methodology used".</p> <p>We would suggest that this scenario is addressed in a communication to verifiers as to where comments should be made if the AE Report does not reflect the latest approved GHG permit e.g. Annex 2 comment, VWC with appropriate wording (however, there would be no non-conformance if this were the only finding) etc.</p> <p>We do not accept that the verifier failed to recognise this.</p>	Yes	categoryisation of miststatements, conformities and non-compliances, recommendations for improvements
Verifier 7	UKAS_7	Sep-14	Competent Authority	Issues related to the competence of verifiers	<p>This was an error on our part and was also not identified at Technical Review. Feedback from the Information Exchange programme will be a feature of our next annual update training as well as the 1:1 reviews with our GHG Auditors. The missed emission sources and emission points would constitute a significant modification to the permit.</p> <p>The site GHG Auditor is no longer contracted to Verifier 7</p>	Yes	
Verifier 7	UKAS_7	Sep-14	Competent Authority	Verifier made reference to Annex 1, this should be Annex 3.	<p>His was an error on our part and was also not identified at Technical Review. Feedback from the Information Exchange programme will be a feature of our next annual update training as well as the 1:1 reviews with our GHG Auditors. Our procedure will also be reviewed. The site GHG Auditor is no longer contracted to Verifier 7</p>	Yes	
Verifier 7	UKAS_7	Sep-14	Competent Authority	Identified non-conformities that were missed by the verifier Missed sources were identified and noted but under a recommended improvement rather than a non-conformity.	<p>Approval was given by the CA with no further actions identified in relation to a breach of condition 10 of the approved GHG permit. As this was done before issue of the verification opinion statement then the issue can be seen as closed and would not warrant a non-conformance in the opinion statement as corrective actions have already been implemented.</p> <p>The site GHG Auditor is no longer contracted to Verifier 7</p>	Yes	categoryisation of miststatements, conformities and non-compliances, recommendations for improvements
Verifier 7	UKAS_7	Sep-14	Competent Authority	Unjust identification of non-conformities in the verification report The operator is a Band A low emitter and the verifier has raised a non-conformance as a uncertainty assessment could not be provided which is not required therefore should not have been raised.	<p>The requirement to make comments in Annex 3 where there is approval from the competent authority for an alternative methodology that has not been incorporated into the approved monitoring plan has previously been communicated to our GHG Auditors. Our procedure will also be reviewed.</p>	Yes	categoryisation of miststatements, conformities and non-compliances, recommendations for improvements
Verifier 8	UKAS_8	Sep-14	Competent Authority	Identified miststatements that were missed by the verifier The applicable tier for activity data of mazout approved in the monitoring plan is 4, in the annual emissions report used Tier is presented as Tier 3. This issue was not picked up by verifier in verification report.	<p>A clarification on this point has been circulated to all verifiers to be vigilant in this area. Additional checks have been added to the final checklist which is completed prior to issuance of VOS to ensure that this cannot happen again. Effectiveness to be reviewed post 2014 verification completion.</p>	Yes	categoryisation of miststatements, conformities and non-compliances, recommendations for improvements
Verifier 8	UKAS_8	Sep-14	Competent Authority	Identified miststatements that were missed by the verifier Lack of information about tiers for diesel oil in the approved, applicable monitoring plan. This issue was not picked up by verifier in verification report.	<p>A clarification has been made and Circulate information to verifiers once clarification received. Effectiveness to be reviewed post clarification and 2014 verification completion.</p> <p>1) A clarification has been issued to all verifiers to ensure that they check that production data is reported in the correct tier. Effectiveness to be reviewed post 2014 verification completion.</p> <p>2) Confirmation has been sought from the CA regarding whether non conformities, non compliance etc raised should also be reported as recommended improvements. Effectiveness to be reviewed post clarification and 2014 verification completion.</p> <p>Provide feedback to verification teams once feedback from Ministry of Environment (MoE) has been received.</p>	Yes	categoryisation of miststatements, conformities and non-compliances, recommendations for improvements
Verifier 8	UKAS_8	Sep-14	Competent Authority	Operator has reported emissions for the whole of 2013 but the permit was not issued until 14/10/201. Therefore reportable emissions should only have been verified from this date.	<p>The root cause is believed to be a lack of clarity of guidance on this issue and the fact that this specific guidance had not previously been provided to Verifier 8's auditors. A clarification on this point has been circulated to all verifiers. Effectiveness to be reviewed post 2014 verification completion should the situation re-occur.</p>	Yes	
Verifier 8	UKAS_8	Sep-14	Competent Authority	F1 - Colliery Methane - closed off on another line in accordance with NOC - AEMNxxxxx -P3 - 1. This uses the same NCV and EF as the main source stream. This line should have been reported in the data gaps approach as a no tier approach. Operator has noted due to faulty gas meter they have met a no tier approach.	<p>The issue is that it was not included in the data gap section of the AER. Later guidance to verifiers clarified this issue and therefore the RCA concludes that this situation occurred due to a timing issue and is already corrected by later guidance circulated in 2014 to Verifier 8's auditors.</p>	Yes	
Verifier 9	UKAS_9	Sep-14	Competent Authority	Identified miststatements that were missed by the verifier	<p>A detailed response submitted (10 pages) to UKAS and CA.</p>	Yes	categoryisation of miststatements, conformities and non-compliances, recommendations for improvements