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Guidance Document

The Accreditation and Verification Regulation - Information exchange templates

AVR Key guidance note No. II.10, Updated Version of 27 November 2017

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

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

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

This guidance document was unanimously endorsed by the representatives of the Member States at the meeting of the Climate Change Committee on 19 September 2012.

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

Version History

Date	Version status	Remarks
19 September 2012	published	Endorsed by CCC on 19 September 2012
27 November 2017	re-published	Minor updates taking into account general updates of the MRVA suite of guidance materials and considering new developments in legislation

Background

This key guidance note is part of a suite of guidance documents developed by the Commission to explain the requirements of the EU ETS Regulation on Accreditation and Verification (AVR).¹ The suite of guidance documents consists of:

- an explanatory guidance on the articles of the AVR (EGD I), including a user manual providing an overview of the guidance documents and their interrelation with the relevant legislation;
- key guidance notes (KGN II) on specific verification and accreditation issues;
- a specific guidance (GD III) on the verification of aircraft operator's reports;
- templates for the verification report and the information exchange requirements;
- exemplars consisting of filled-in templates, checklists or specific examples in the explanatory guidance or key guidance notes;
- frequently asked questions.

This key guidance note provides explanation on the Information exchange templates developed by the Commission services to support the exchange of information according to articles 76, 70(1), 70(3) and 72 of the AVR. This explanation should be read in conjunction with the information provided in the templates themselves. The note represents the views of the Commission services at the time of publication. It is not legally binding.

1. Objectives of the templates and this key guidance note

A standardised and consistent way of reporting information in the information exchange templates has major advantages:

- All parties are encouraged to exchange their information in a consistent and harmonised way;
- It provides a transparent and cost efficient way of reporting, focusing on those elements that are important to support the work of the parties involved;
- It is a practical interpretation of the requirements on information exchange in Chapter VI of the AVR.

Four Information exchange templates ensure this standardised and uniform interpretation of the requirements laid down in the articles 76, 70(1), 70(3) and 72 of the AVR, i.e.:

- a notification template for verifiers;
- a template for the National Accreditation Body's (NAB's)² annual work programme;
- a template for the NAB's management report;
- a template for information exchange between the CA and the NAB.²

In addition to this key guidance note, Chapter 10 of the Explanatory Guidance (EGD I) provides further guidance on the information exchange requirements.

All templates start with a sheet outlining the requirements, explaining who to submit the template to and where to find further guidance. A second sheet instructs the user how to complete the information boxes, how to add rows and how to secure the template. A navigation bar is added above each page to facilitate the use of the template.

¹ Commission Regulation (EU) No 600/2012 of 21 June 2012 on the verification of greenhouse gas emission 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.

² Or National Certification Authority (NCA) if the MS has set up a certification system.

2. Confidentiality of information

Some of the information submitted in the templates may be subject to legislation on public access to information held by government agencies, e.g. the NAB or the CA, resulting from the requirements in the Directive 2003/4 on public access to environmental information. Although the information requested in the templates is high level information and the detailed underlying information is not shared in this template, the user of the template could consider that some of information the user is requested to provide, may be confidential. In that case, the user is recommended to indicate that information in the template as confidential³.

3. Explaining the contents of the notification template for verifiers

Each year by 15th of November, every verifier has to notify certain information to its NAB⁴ to allow that NAB³ to set up its work programme and draft its management report. As all information related to the time and place of the verifications may not be known by 15th November, the information in the notification template is indicative and subject to change, for example the date of the site visit. Where changes occur in the information, the verifier must notify these to the NAB within a timeframe agreed with that NAB.

Art. 76
AVR

Information in the template	Objective and explanation
Verifier details <i>Accreditation/ Certification ID number</i>	In this sheet the contact details of the verifier need to be filled in. The verifier must provide the accreditation ID number ⁵ that is listed in the accreditation certificate. In some cases however, the verifier has to undergo first an initial accreditation process and awaits a witness audit by the NAB. In those cases the accreditation ID number is not known yet and in that case the number does not have to be provided.
Installation or aircraft operator details in the sheet operator details <i>Installation name / address</i>	The verifier must notify the place of the verification and the address and contact details of the operator or aircraft operator to enable the NAB to plan its assessments, including the witness audit for that verifier, as well as to provide input to the NAB's work programme. As the operator can have a different name than the installation, the verifier is required to complete both the operator name and the installation name. The verifier must carry out a site visit to the installation during its verification which makes the name and address of the installation most relevant data, e.g. enabling the NAB to plan its witness audits. ⁶ Both need to be completed in this sheet.
Timing of planned verifications in the sheet operator details	The verifier must notify the time (date) of planned verifications. Please read the instructions at the beginning of the sheet to see what needs to be completed in this section.

Art. 76(1)
(b) AVR

Art. 76(1)
(a) AVR

³ Please see Section 10.7 of the Explanatory Guidance (EGD I) for more information on the confidentiality of information with respect to the information exchange requirements.

⁴ Or the NCA if the verifier as a natural person is certified by a national certifying authority.

⁵ Or certification number if it concerns a certified natural person verifier.

⁶ Only under specific conditions and exceptional circumstances can a site visit be waived based on the verifier's risk analysis, and for installations emitting more than 25 Ktonnes of CO₂ subject to the CA's approval.

Information in the template	Objective and explanation
Activity group of operator	In this column the operator's primary activity group needs to be indicated, corresponding to the required scope of accreditation listed in Annex I of the AVR.
Name of EU ETS lead auditor, auditor and expert	The names of the persons planned in the verification team need to be completed.

4. Explaining the contents of the work programme

Each year by 31st of December the NAB⁷ has to submit a work programme to the CA of each MS where the verifier is intending to carry out verification. This programme provides details on the anticipated planning and can thus be subject to change. The information the CA of a Member State (MS) receives, will only contain information on verifiers that are carrying out verification in that MS. The work programme informs that CA of the verifiers that are planning to operate within their MS and of the dates for planned witness audits and other activities planned for that verifier.

Information in the template	Objective and explanation	
NAB details	This concerns the contact details of the NAB or the NCA	
Verifier details in the sheet verifier details	The NAB must provide a list of verifiers that are accredited by that NAB ⁸ or, if it concerns new verifiers, details of the new verifiers undergoing an initial accreditation. The type of information requested on the verifier is the same as in the notification template .	Art. 70(1) AVR
Assessments per verifier in the sheet verifier details	The NAB must provide information on the activities that the NAB is planning for verifiers mentioned in the work programme. The sheet requests the NAB to provide high level information on planned activities for the coming months. This could be an initial accreditation for new verifier, the annual surveillance, reassessment and in some cases extraordinary assessments and information on whether a scope extension is planned. Drop down boxes have been included to facilitate the completion of these details.	Art. 70(1) (b) (d) AVR
<i>Date of the assessment</i>	Please note that the work programme is indicative. It is for example not always possible to give the actual date for the assessment. In those situations the NAB must fill in the month in which the assessment is planned to take place.	
<i>Another NAB performs surveillance</i>	The NAB must indicate if it has requested another NAB to carry out the surveillance. This can be the case if the verifier is working across borders and the NAB has asked the NAB of another MS to perform the surveillance of that verifier.	Art. 49(5) AVR
Operator details	The NAB must provide information on the anticipated time and place of the verifications. The same information as in the notification template on the operator or aircraft operator needs to be filled in. This information can be copy-pasted from the notification template unless changes occurred in the data.	Art. 70(1) (a) AVR

⁷ Or the NCA (in the case of certified verifiers)

⁸ Or the NCA that has certified the natural person verifier if it concerns certified verifiers

Information in the template	Objective and explanation
<i>Data on the witness audit</i>	<p>The AVR requires the NAB to submit information on the witness audit⁹ that the NAB plans to carry out on a verifier. This includes the date of the visit and the contact details of the operator or aircraft operator to be visited. Dates on witness audits are indicative in the work programme. In the case the actual date cannot be given, the NAB should fill in the month in which the witness audit will take place.</p> <p>Please note that the witness audit will not take place for every operator or aircraft operator that a verifier verifies. The last two columns have only to be completed for the specific operator or aircraft operator selected by the NAB for a witness audit to assess that verifier.</p>
<i>Primary Activity Group operator</i>	In this column the operator's primary activity group needs to be indicated corresponding to the required scope of accreditation listed in Annex I of the AVR.
Extraordinary	This sheet only has to be completed if the NAB is planning an extraordinary assessment for a particular verifier. If such an assessment is planned, the NAB has to fill in the reasons for that extraordinary assessment, the indicative date or, when this date is not available, the month in which the assessment will take place. Examples of reasons for initiating an extraordinary assessment are provided in section 6.4.3 of the Explanatory guidance on the articles of the AVR (EGD I).

Art. 70(1)
(c) AVR

Art. 70(1)
(b) AVR

5. Explaining the contents of the management report

Each year by 1st June the NAB¹⁰ has to provide feedback on what activities the NAB has carried out in the preceding 12 months. This implies that the activities carried out in the period after submission of the management report (June-December), will be covered in the management report of next year.¹¹ The management report is submitted to the CA of the MS where the verifier is operating and the CA of the MS where the verifier is accredited. The information that the CA of a Member State (MS) receives, will only contain information on verifiers that are carrying out verification in that MS. As the management report provides feedback on the activities that took place in the past, more definitive information can be given in the management report.

Information in the template	Objective and explanation
NAB details	In this sheet the contact details of the NAB or the NCA need to be provided.
Verifier details in the sheet verifier details	The list of verifiers and their details need to be provided. Although the type of information requested is equal to the work programme, changes may have occurred during the 6 months prior to the management report. New

⁹ At a witness audits the NAB's assessment team accompanies the verifier to the site of an installation or aircraft operator to assess the verifier's competence and performance in the field (please see section 6.3 Explanatory Guidance on the articles of the AVR (EGD I).

¹⁰ Or the NCA if it concerns a certified natural person verifier.

¹¹ If the information concerns a verifier accredited by a NAB of the same MS in which the CA is established, that CA will be informed on activities carried out in June-December earlier through regular information exchange and cooperation channels as required in Article 69 of the AVR.

Information in the template	Objective and explanation
	<p>verifiers that are undergoing an initial accreditation need to be added in the management report.</p>
<p>Assessments per verifier</p> <p><i>Findings and type of outstanding non-conformity</i></p> <p><i>Change of scope of accreditation</i></p>	<p>The NAB must provide summarised results of surveillance and reassessment activities related to the verifier that has been accredited by that NAB. In addition, the NAB must submit accreditation details of verifiers that are newly accredited and any changes to the scope of accreditation.</p> <p>As the management report looks back to the activities carried out in the preceding months, the date of the assessments can be more precise. In principle the actual date of the assessment must be provided.</p> <p>Only high level information needs to be completed on the results of the initial accreditations, annual surveillance, reassessments and scope extensions. Drop down boxes lead the NAB through this section. If there are outstanding non-conformities with a verifier that could not be resolved, the NAB must complete a free field text on the type of outstanding non-conformities. A few words per non-conformity in the free field text suffices. Examples are: non-compliance with the competence requirements, non-compliance with impartiality requirements, material misstatements missed, improper assessment of the risks involved. In particular information on non-compliance with the AVR that could have a material impact on the verification opinion statement is relevant for the CA to know. If material misstatements have been missed by the verifier, this could have had an impact on the verified emission report and could require further action by the CA against the operator (e.g. assessing the operator's emission report and correcting the emission data).</p> <p>A drop down box is included which allows the NAB to select the relevant option, e.g. whether the scope was extended or reduced, whether it concerned an assessment for a scope extension or no change of scope. Information on what the verifier's scope of accreditation is, does not have to be completed in the template. CAs are advised to consult the NAB database for this information (see section 10.8 of the Explanatory Guidance on the Articles of the AVR (EGD I)).</p>
<p><i>Administrative measures</i></p>	<p>Information on the administrative measures must be submitted immediately and directly to the CA of the MS where the verifier is carrying out verification and where the verifier is accredited. This exchange of information is not covered by the management report itself since information on administrative measures requires immediate action (e.g. if the accreditation certificate of a verifier is withdrawn, that verifier is no longer allowed to verify operator's or aircraft operator's reports). Data on administrative measures must also be included in the NAB's database. Only high level information on the administrative measures imposed since the last management report, must be completed. If the NAB has not shared this information immediately with the CA in accordance with Article 71 of the AVR, the NAB must provide further details on the administrative measures in this template.</p>

**Art. 70(3)
(a) (b) (c)
AVR**

**Art. 71
AVR**

**Art. 75
AVR**

Information in the template	Objective and explanation
<p>Extraordinary assessment</p> <p><i>Type of outstanding non-conformity</i></p>	<p>The NAB must provide summarised results of the extraordinary assessments that have taken place, including the reasons for initiating these assessments.</p> <p>Only high level information needs to be completed on the results of the extraordinary assessments. If there are outstanding non-conformities that could not be resolved, the NAB must complete a free field text on the type of these outstanding non-conformities. A few general words per non-conformity in the free field text suffices (please see the explanation under <i>assessment per verifier</i>).</p>
<p>Complaints</p> <p><i>Who made the complaint</i></p> <p><i>Type of complaint</i></p> <p><i>Action taken to address the complaint</i></p>	<p>The NAB must provide information on any complaints filed against the verifier since the last management report, and the action taken by the NAB. Only high level information needs to be provided on the complaint.</p> <p>The NAB has to select an option from this list. It is not required to provide the actual name or further details of the complainant. This information is only intended to give the CA general information on the source or rather the background of the complaint.</p> <p>There can be different types of complaints: complaints that too much time was spent on the verification, or that the verifier did not communicate its activities properly to the client, or more serious, i.e. complaints on impartiality etc. The NAB is only required to specify in a few words what the complaint concerns. Detailed information is not required.</p> <p>The actions taken to address the complaint depend on the type of complaint, whether the complaint is founded and also the seriousness of the complaint (e.g. whether it constituted a non-compliance with the AVR). Actions to be taken can for example be a further investigation, an extraordinary assessment, requiring the verifier to resolve the non-conformity, imposing an administrative measure). Only high level information on the action taken is required.</p>

Art. 70(3)
(d) AVR

Art. 70(3)
(e) AVR

6. Explaining the contents of the information exchange from the CA to the NAB

The CA of the MS where the verifier is carrying out a verification must provide the NAB¹² that has accredited that verifier, with information that is relevant for the NAB to know in view of its assessment activities of the verifier. The NAB will only receive information related to the verifiers that the NAB has accredited.

Art. 72 AVR

Information in the template	Objective and explanation
CA details	In this sheet the CA needs to complete its contact details
Report review	The CA carries out spot checks on verified emission reports and corresponding verification reports once they have been submitted by the operator to the CA. During these spot checks the CA may identify issues concerning a verifier that needs to be communicated to the NAB. The AVR requires the CA to provide the NAB with relevant results from checking these reports, in particular of any identified non-compliance of that verifier

Art. 72(1)
(a) AVR

¹² Or NCA when it concerns a natural person verifier.

Information in the template	Objective and explanation
	with the AVR. This exchange of information enables the NAB to take appropriate action against that verifier.
<i>Type of finding</i>	The CA has to complete a drop down box on the type of finding. This concerns in particular issues which provide relevant information for the NAB's assessment of the verifier's competence and performance: e.g. significant misstatements in the emission report that were missed by the verifier, inconsistencies between the verification report and the emission report, issues related to impartiality of the verifier, non-compliance issues with the AVR. It is the prerogative of the NAB to assess whether the issue needs further action. Not all missed misstatement can justify further action. It depends on the size, the nature of the issue and the particular circumstances of their occurrence how each issue will be addressed.
<i>Has the verifier been informed of the issue found</i>	The information in this box is important in view of the EN ISO 14065 requirement for verifiers to notify the operator if facts are identified that have an impact on the verification opinion statement. If the verifier has been informed of the misstatement, EN ISO 14065 requires the verifier to undertake certain measures. Failure to do so will result in non-compliance with EN ISO 14065 and further action by the NAB against that verifier.
<i>Evidence</i>	The CA must make clear reference to the evidence related to the issue found, mentioning the filename, reference to where it can be found, reference number to the report or other relevant types of documents (e.g. internal verification documentation). The CA is not required to submit the whole emission report or verification report to the NAB. These documents will be requested and assessed by the NAB itself. If this is relevant the CA must also fill in the article of the MRR or AVR that the verifier has not complied with. The NAB will make its own assessment but this information is useful for the NAB to trace back the issue to the relevant MRR and AVR requirement.
Inspection	The CA can carry out inspection of the operator. If there is an inspection and the CA identifies issues on a particular verifier that are relevant for the NAB to know, the CA must provide relevant results of that inspection to the NAB. The same observation as for the review report can be made for inspection.
Internal verification documentation	The CA is entitled to request the verifier for access to its internal verification documentation. This will not happen often, but in the rare case that it happens and the CA assesses that documentation, it must report any relevant results of its assessment to the NAB. A clear reference to the internal verification documentation must be provided so that the NAB has all the relevant information to review the internal verification documentation at the verifier itself, where relevant, and to further investigate the issue.
Complaints	The CA must provide information on any complaints on the verifier received by the CA. Only high level information needs to be provided on complaints.
<i>Who made the complaint</i>	The CA has to select an option from this list. It is not required to provide the actual name or further details of the complainant. This information is

**Art. 72(1)
(b) AVR**

**Art. 72(1)
(c) AVR**

**Art. 72(1)
(d) AVR**

Information in the template	Objective and explanation
<i>Type of complaint</i>	<p>only intended to give the NAB general information on the source of the complaint.</p> <p>There can be different types of complaints, and the observations made on the complaints in the management report also apply to this sheet. The CA is only required to specify in a few words what the complaint concerns. Detailed information is not required.</p>
<i>Evidence</i>	<p>A clear reference to further evidence must be provided. If that is useful, the CA can attach the complaint. This is however not required provided that a clear and traceable reference number and other information is given where the evidence can be found. In addition, the CA must indicate to which article in the MRR and the AVR the complaint relates (if this is relevant).</p>