

# Findings from review of 2014 Emission Reports and Verification Reports

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# AER and VR Review Findings

- 7 Competent Authorities (CA) responded to a survey on review of annual emission reports and verification reports.
- 6 out of 7 CA have reviewed all reports.
- All have found incorrect categorisation of misstatements, non conformities, non compliances and recommendations for improvement. 3 out of 7 use some aspects of Commission Guidance.
- In general CA's report better quality verification reports and fewer mistakes in Annual Emission reports (AERs) this year.

## **Issues found Include:**

- Misstatements (material in some cases) missed by the verifier (missed emissions)
- Non conformities, non compliance missed by Verifier (Monitoring plan missing emission sources)

# Review Findings

- Inconsistency between AER and VR (on reporting data gaps), between VR and monitoring plan.
- Unjust identification of non conformities, non compliance misstatements.
- Incorrect Opinion statement *Verified* instead of *Verified with comments* where there are issues.
- Finding not reported in the right category.
- Insufficient detail on issues reported.
- Verifier not reporting on recommended improvements not being implemented from previous year.

# Review Findings

- Incorrect Annex I activity, inaccuracies with standard factors and units, some affecting emissions.
- Discrepancy between closing stock in 2013 and opening stock in 2014. Stock data not reported.
- Errors in EPRTR codes, NACE codes, CRF category.
- Activity level changes not detected .
- Operators and verifiers are more rigorous in reporting data for fossil emissions; as a consequence errors in other information (waste, biogenic) can get overlooked.

# Issues for Discussion

- Is there an improvement in the quality of reports between 2013 and 2014 reporting?
- What are the benefits of review of reports? (e.g. ensuring Operator compliance, Information used for CA feedback to accreditation Body and Verifiers, planning site visits, monitoring plan review, reviewing activity level)
- How can the information obtained during review be used to continuously improve the process for Operators and Verifiers and reduce/eliminate errors?
- Should all reports be reviewed each year?