General information

The overview below contains all relevant information about data verification and system audits within the EU ETS, including the international standards EN ISO/IEC 17029 and EN ISO 14065, which guarantee the accreditation and quality assurance of the verification bodies.

ACCREDITATION AND QUALITY

SGS Belgium is accredited by BELAC in accordance with the EN ISO/IEC 17029 and EN ISO 14065 standards with certificate number 005-VV to perform ETS verifications in Belgium, the Netherlands, Ireland, Northern Ireland, France and Luxembourg. The detailed content of this can be consulted online on the BELAC website. The assignment can only be entrusted to an accredited body in accordance with the EN ISO/IEC 17029 and EN ISO 14065 standards and the AVR (EU/2018/2067).

This accreditation certificate from SGS Belgium can be easily consulted on the Belac website.

Within the SGS quality system, there are procedures for handling complaints, claims, questions and conflicts of interest. If necessary, you can contact the Technical Manager EU ETS Verifications and/or the independent Quality Manager.

GENERAL CONTEXT AND CONDITIONS

These EU ETS verifications are carried out in accordance with the requirements and systematics included in the Accreditation and Verification Regulation (AVR) EU/2018/2067:

- Verification of the CO2 emission annual report
- Verification of the ALC report

More generally, the following regulatory framework applies:

- European Directive (ETS) 2003/87/EC
- Monitoring and Reporting Regulation (MRR) (2018/2066)
- Free Allocation Regulation (FAR) (2019/331)
- Activity Level Change Regulation (ALC) (2019/1842)
- Accreditation and Verification Regulation (AVR) (2018/2067)

PROCESS DESCRIPTION

PRELIMINARY ASSESSMENT

For the annual emission report (hereinafter referred to as "AER") and activity level change report (hereinafter referred to as "ALC"), the verification begins with an examination of the documents provided by the company in order to perform a strategic and risk analysis as well as a contract review.

SYSTEM AUDIT/DATA VERIFICATION

When the order is placed, the verification will be scheduled by SGS (depending on region, sector and COI) and the names of the auditor(s) will be communicated. Based on the preliminary research and any additional company information requested, the lead auditor will draw up an audit plan. This audit plan will be sent to the contact person at the company prior to the audit. The audit plan describes the location, date and main activities of the verification.

The audit consists of:

- at least one physical visit to the company location by an auditor on an agreed date (preferably as early as possible after the end of the emission year and/or possibly at the end of the emission year to be evaluated);
- possibly a second visit and/or additional telephone contact moments and/or video call.

The same site visit will apply in the context of the AER verification and ALC verification, except when it has been explicitly agreed to separate both aspects (e.g. large sites or planning reasons).

CORRECTIVE ACTIONS AND AUDIT COMPLETION

During the verification process, SGS will follow up any requests for additional information, corrective actions and recommendations in a written log file, and also forward these to the customer.

INTERNAL TECHNICAL REVIEW

After carrying out the verification, an internal review will always take place within SGS. The internal review may give rise to additional questions from the reviewer. These questions may range from providing additional documents to implementing certain adjustments. If this is the case, the reviewer will report this to the auditor, after which the auditor must deal with these outstanding points. This means that the operator may receive additional questions at that stage of the verification and may have to provide additional documents and/or adjust matters.

REPORTING

After successfully completing the above steps, SGS will issue a verification statement. This will be uploaded by SGS to the government portal and/or sent by e-mail and then submitted by the operator to the Competent Authority together with the AER/ALC report.

PLANNING AND TIMING

This is determined in consultation between the client and auditor according to a step-by-step plan, taking into account deadlines and availability.

COMPLAINTS AND APPEALS PROCEDURE

Any complaints, sufficiently documented, are made known to the Technical Manager EU ETS and/or Quality Manager for processing in accordance with the quality system of the verification body. Each complaint will in any case be answered in writing (by e-mail) with reasons.

For more information about handling requests for information, complaints and appeals, we refer you to the complaints and appeals procedure of SGS Belgium.

POLICY ON IMPARTIALITY

The SGS auditor and contact persons of the operator mutually and independently declare before the start of the verification that they are not in a situation of a (potential) conflict of interest. The client in any case has the possibility to challenge the auditor appointed by SGS in the event of a risk of impartiality, in accordance with the modalities described in the quality system. In this case, the client will immediately make this known to the Technical Manager EU ETS. For more information on our impartiality policy, please refer to our 'Statement of Impartiality' and 'Terms and Conditions'.

FURTHER INFORMATION

Upon request, we can provide you with a customized quote for your company and provide you with more information. Request information.

Contact us
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SGS

When you need to be sure

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