

**COMMISSION DELEGATED REGULATION (EU) 2016/2072****of 22 September 2016****on the verification activities and accreditation of verifiers pursuant to Regulation (EU) 2015/757 of the European Parliament and of the Council on the monitoring, reporting and verification of carbon dioxide emissions from maritime transport****(Text with EEA relevance)**

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2015/757 of the European Parliament and of the Council of 29 April 2015 on the monitoring, reporting and verification of carbon dioxide emissions from maritime transport, and amending Directive 2009/16/EC <sup>(1)</sup>, and in particular Article 15(5) and Article 16(3) thereof,

Whereas:

- (1) Article 15(5) and Article 16(3) of Regulation (EU) 2015/757 provide, respectively, for the Commission to adopt delegated acts laying down further rules for verification activities and for the methods for accrediting verifiers. As those activities and methods are substantively linked, both legal bases are used in this Regulation.
- (2) The implementation of Article 15(5) of Regulation (EU) 2015/757 requires an overall framework of rules to ensure that the assessment of monitoring plans and the verification of emissions reports established in accordance with that Regulation are carried out in a harmonised manner by verifiers possessing the technical competence to perform the entrusted tasks independently and impartially.
- (3) In the implementation of Article 16(3) of Regulation (EU) 2015/757, it is necessary to ensure synergy between the comprehensive framework for accreditation established by Regulation (EC) No 765/2008 of the European Parliament and of the Council <sup>(2)</sup> and the specific features of verification and accreditation activities applying to CO<sub>2</sub> emissions from the maritime transport sector. In accordance with Article 16(2) of Regulation (EU) 2015/757, Regulation (EC) No 765/2008 is to apply to aspects of the accreditation of verifiers that are not dealt with by Regulation (EU) 2015/757.
- (4) In order to ensure that the reported data are robust and reliable, it is necessary to ensure that verification is carried out by independent and competent verifiers. The system of verification and accreditation should avoid any unnecessary duplication of procedures and organisations established pursuant to other Union legal instruments as it would result in an increased burden for Member States or economic operators. Therefore, it is appropriate to draw on best practices resulting from the application of harmonised standards adopted by the European Committee for Standardisation on the basis of a remit issued by the Commission in accordance with Directive 98/34/EC of the European Parliament and of the Council <sup>(3)</sup> (such as those concerning requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition, and concerning general requirements for accreditation bodies accrediting conformity assessment bodies, the references of which have been published in the *Official Journal of the European Union*), Document EA-6/03 and other technical documents developed by European cooperation for Accreditation.
- (5) Harmonised rules for the assessment of monitoring plans, the verification of emissions reports and the issuance of documents of compliance by verifiers should clearly define the verifiers' responsibilities and activities.

<sup>(1)</sup> OJ L 123, 19.5.2015, p. 55.

<sup>(2)</sup> Regulation (EC) No 765/2008 of the European Parliament and of the Council of 9 July 2008 setting out the requirements for accreditation and market surveillance relating to the marketing of products and repealing Regulation (EEC) No 339/93 (OJ L 218, 13.8.2008, p. 30).

<sup>(3)</sup> Directive 98/34/EC of the European Parliament and of the Council of 22 June 1998 laying down a procedure for the provision of information in the field of technical standards and regulations and of rules on Information Society services (OJ L 204, 21.7.1998, p. 37).

- (6) When assessing a monitoring plan, verifiers should perform a number of activities to evaluate the completeness, relevance and conformity of the information submitted by the company in question as regards the ship's monitoring and reporting process in order to be able to conclude whether the plan is in conformity with Regulation (EU) 2015/757.
- (7) Pursuant to Commission Implementing Regulation (EU) 2016/1927 <sup>(1)</sup>, when submitting the ship's monitoring plan, companies may refer to information on the ship's existing procedures and controls, as covered by harmonised quality, environmental and energy management standards (such as EN ISO 9001:2015, EN ISO 14001:2015, EN ISO 50001:2011) or under the International Safety Management (ISM) Code <sup>(2)</sup> or the Ship Energy Efficiency Management Plan (SEEMP) <sup>(3)</sup>. In order to ensure a streamlined approach, verifiers should be able to consider these to the extent that they are relevant for the monitoring and reporting of data under Regulation (EU) 2015/757 and this Regulation.
- (8) The provision of documents and the exchange of relevant information between companies and verifiers are essential for all aspects of the verification process, in particular for the assessment of the monitoring plan, the performance of the risk assessment and verification of the emissions report. It is necessary to establish a set of harmonised requirements governing the provision of information and documents to be made available to the verifier before it starts its verification activities and at other points in the course of the verification.
- (9) The verifier should take a risk-based approach in verifying the emissions report, in accordance with paragraphs 1, 2 and 3 of Article 15 of Regulation (EU) 2015/757. Analysis of the susceptibility of reported data to potential material misstatement is an essential part of the verification process and determines how the verifier should carry out its activities.
- (10) Every part of the process of verifying emissions reports, including site visits, is closely linked to the outcome of the analysis of the risk of misstatement. The verifier should be obliged to adjust one or more verification activities in the light of the findings and information obtained during the verification process, in order to meet the requirements of achieving reasonable assurance.
- (11) In order to ensure consistency and comparability of monitored data over time in accordance with Article 4(3) of Regulation (EU) 2015/757, the monitoring plan that has been assessed as satisfactory should be the reference point for the verifier when assessing a ship's emissions report. The verifier should assess whether the plan and the requisite procedures have been implemented correctly. It notifies the company of any non-conformities or misstatements that it identifies. The verifier reports uncorrected misstatements or non-conformities leading to material errors in a verification report stating that the emissions report is not in compliance with Regulation (EU) 2015/757 and this Regulation.
- (12) All activities in the emissions report's verification process are interconnected and should culminate in the issuance of a verification report containing a statement of the outcome of the verification. The level of assurance should relate to the depth and detail of the verification activities and the wording of the verification statement. Harmonised requirements for the performance of verification activities and the verification reports would ensure that all verifiers apply the same standards.
- (13) Verification activities, including the assessment of monitoring plans and the verification of emissions reports, should be carried out by competent verifiers and personnel. In order to ensure that the personnel involved are competent to perform the tasks entrusted to them, verifiers should establish and continuously improve internal processes. The criteria for determining whether a verifier is competent should be the same in all Member States and should be verifiable, objective and transparent.
- (14) To promote high quality in verification activities, harmonised rules should be laid down to determine whether a verifier is competent, independent and impartial and thus qualified to carry out the requisite activities.

<sup>(1)</sup> Commission Implementing regulation (EU) 2016/1927 of 4 November 2016 on templates for monitoring plans, emissions reports and documents of compliance pursuant to Regulation (EU) 2015/757 of the European Parliament and of the Council on monitoring, reporting and verification of carbon dioxide emissions from maritime transport (OJ L 299, 5.11.2016, p. 1).

<sup>(2)</sup> Adopted by the International Maritime Organisation (IMO) by Assembly Resolution A.741(18).

<sup>(3)</sup> Regulation 22 MARPOL, Annex VI.

- (15) An overall framework of rules for the accreditation of legal entities is necessary to ensure that verifiers possess the technical competence to perform the tasks entrusted to them independently, impartially and in conformity with the requirements and principles set out in Regulation (EU) 2015/757, Regulation (EC) No 765/2008 and this Regulation.
- (16) In accordance with Article 16(2) of Regulation (EU) 2015/757, Articles 4 to 12 of Regulation (EC) No 765/2008 should apply to general principles and requirements for national accreditation bodies.
- (17) In line with the Commission's usual practice of consulting experts when preparing draft delegated acts, a 'shipping MRV verification and accreditation subgroup' gathering experts from Member States, industry and other relevant organisations, including civil society, was set up under the umbrella of the European Sustainable Shipping Forum (ESSF). The subgroup recommended that a number of elements be covered by this Regulation. The ESSF plenary endorsed its draft recommendations on those aspects on 28 June 2016,

HAS ADOPTED THIS REGULATION:

#### CHAPTER I

### GENERAL PROVISIONS

#### Article 1

#### **Subject matter**

This Regulation lays down provisions concerning the assessment of monitoring plans and verification of emissions reports. It also lays down requirements in terms of competences and procedures.

This Regulation lays down rules on accreditation and supervision of verifiers by national accreditation bodies pursuant to Regulation (EC) No 765/2008.

#### Article 2

#### **Definitions**

For the purpose of this Regulation, the following definitions apply:

- (1) 'accreditation' means attestation by a national accreditation body that a verifier meets the requirements of harmonised standards within the meaning of point (9) of Article 2 of Regulation (EC) No 765/2008 and the requirements of this Regulation and is thus qualified to carry out the verification activities pursuant to Chapter II;
- (2) 'non-conformity' means one of the following:
  - (a) for the purpose of assessing a monitoring plan, that the plan does not fulfil requirements under Articles 6 and 7 of Regulation (EU) 2015/757 and Implementing Regulation (EU) 2016/1927;
  - (b) for the purpose of verifying an emissions report, that the CO<sub>2</sub> emissions and other relevant information are not reported in line with the monitoring methodology described in a monitoring plan that an accredited verifier has assessed as satisfactory;
  - (c) for the purpose of accreditation, any act or omission by the verifier that is contrary to requirements under Regulation (EU) 2015/757 and this Regulation;
- (3) 'reasonable assurance' means a high but not absolute level of assurance, expressed positively in the verification statement, as to whether the emissions report subject to verification is free of material misstatements;
- (4) 'materiality level' means the quantitative threshold or cut-off point above which the verifier considers misstatements, individually or taken together, to be material;
- (5) 'inherent risk' means the susceptibility of a parameter in the emissions report to misstatements that could be material, individually or taken together, before taking into consideration the effect of any related control activities;

- (6) 'control risk' means the susceptibility of a parameter in the emissions report to misstatements that could be material, individually or when taken together with other misstatements, and will not be prevented or detected and corrected on a timely basis by the control system;
- (7) 'detection risk' means the risk of a verifier not detecting a material misstatement;
- (8) 'verification risk' means the risk (a function of inherent, control and detection risk) of the verifier expressing an inappropriate verification opinion when the emissions report is not free of material misstatements;
- (9) 'misstatement' means an omission, misrepresentation or error in the reported data, apart from the uncertainty permissible pursuant to Regulation (EU) 2015/757 and taking into consideration the guidelines developed by the Commission on these matters;
- (10) 'material misstatement' means a misstatement that, in the opinion of the verifier, individually or when taken together with other misstatements, exceeds the materiality level or could otherwise, have an impact on the total reported emissions or other relevant information;
- (11) 'site', for the purposes of assessing the monitoring plan or verifying the emissions report of a ship, means a location where the monitoring process is defined and managed, including locations where relevant data and information are controlled and stored;
- (12) 'internal verification documentation' means all internal documentation that a verifier has compiled to record documentary evidence and justification of activities carried out to assess the monitoring plan or verify an emissions report pursuant to this Regulation;
- (13) 'shipping MRV auditor' means an individual member of a verification team responsible for assessing a monitoring plan or verifying an emissions report;
- (14) 'independent reviewer' means a person assigned by the verifier specifically to carry out internal review activities, who belongs to the same entity but has not carried out any of the verification activities subject to review;
- (15) 'technical expert' means a person who provides detailed knowledge and expertise on a specific matter as required for the performance of verification activities for the purposes of Chapter II and accreditation activities for the purposes of Chapters IV and V;
- (16) 'assessor' means a person assigned by a national accreditation body to assess a verifier pursuant to this Regulation, individually or as part of an assessment team;
- (17) 'lead assessor' means an assessor who is given overall responsibility for the assessment of a verifier pursuant to this Regulation.

### Article 3

#### **Presumption of conformity**

A verifier that demonstrates conformity with the criteria laid down in the relevant harmonised standards, within the meaning of Article 2(9) of Regulation (EC) No 765/2008, or parts thereof, the references of which have been published in the *Official Journal of the European Union*, shall be presumed to comply with the requirements of Chapters II and III of this Regulation in so far as the applicable harmonised standards cover those requirements.

### CHAPTER II

#### **VERIFICATION ACTIVITIES**

### SECTION 1

#### **Assessment of monitoring plans**

### Article 4

#### **Information to be provided by companies**

1. Companies shall provide the verifier with their ship's monitoring plan using a template corresponding to the model set out in Annex I to Implementing Regulation (EU) 2016/1927. If the monitoring plan is in a language other than English, they shall provide an English translation.

2. Before the start of the assessment of the monitoring plan, the company shall also provide the verifier with at least the following information:
  - (a) relevant documentation or description of the ship's installations, including emissions sources certificates, flow meters used (if applicable), procedures and processes or flowcharts prepared and maintained outside the plan, where applicable, to which reference is made in the plan;
  - (b) in the event of those changes to the monitoring and reporting system referred to in points (c) and (d) of Article 7(2) of Regulation (EU) 2015/757, relevant updated versions or new documents enabling the assessment of the amended plan.
3. The company shall, upon request, provide any other information deemed relevant to carry out its assessment of the plan.

#### Article 5

##### Assessment of monitoring plans

1. When assessing the monitoring plan, the verifier shall address the assertions of completeness, accuracy, relevance and conformity with Regulation (EU) 2015/757 of the information provided in the monitoring plan.
2. The verifier shall at least:
  - (a) assess that the company used the appropriate monitoring plan template and that information is provided for all mandatory items referred to in Annex I to Implementing Regulation (EU) 2016/1927;
  - (b) verify that the information in the monitoring plan accurately and completely describes the emission sources and measurement equipment installed on board the ship and the systems and procedures in place to monitor and report relevant information pursuant to Regulation (EU) 2015/757;
  - (c) ensure that adequate monitoring arrangements are provided for in the event of the ship seeking to benefit from the derogation of 'per voyage' monitoring of fuel and CO<sub>2</sub> emissions pursuant to Article 9(2) of Regulation (EU) 2015/757;
  - (d) where applicable, assess whether the information submitted by the company regarding elements, procedures or controls implemented as part of the ship's existing management systems or covered by harmonised relevant quality, environmental or management standards is relevant for monitoring CO<sub>2</sub> emissions and other relevant information and reporting pursuant to Regulation (EU) 2015/757 and Commission Implementing Regulation (EU) 2016/1928 <sup>(1)</sup>.
3. For the purpose of assessing the monitoring plan, the verifier may resort to inquiry, document inspection, observation and any other audit technique deemed appropriate.

#### Article 6

##### Site visits

1. The verifier shall carry out site visits in order to gain sufficient understanding of the procedures described in the monitoring plan and validate that the information therein is accurate.
2. The verifier shall determine the location or locations of the site visit after taking into consideration the place where the critical mass of relevant data is stored, including electronic or hard copies of documents of which the originals are kept on the ship, and the place where data-flow activities are carried out.
3. The verifier shall also determine the activities to be performed and the time needed for the site visit.

<sup>(1)</sup> Commission Implementing Regulation (EU) 2016/1928 of 4 November 2016 on determination of cargo carried for categories of ships other than passenger, ro-ro and container ships pursuant to Regulation (EU) 2015/757 of the European Parliament and of the Council on the monitoring, reporting and verification of carbon dioxide emissions from maritime transport (OJ L 299, 5.11.2016, p. 22).

4. By way of derogation from paragraph 1, the verifier may waive a site visit provided that one of the following conditions is fulfilled:
  - (a) it has sufficient understanding of the ship's monitoring and reporting systems, including their existence, implementation and effective operation by the company;
  - (b) the nature and level of complexity of the ship's monitoring and reporting system are such that a site visit is not required;
  - (c) its ability to obtain and assess all requisite information remotely.
5. If the verifier waives a site visit pursuant to paragraph 4, it shall provide justification for not performing site visits in the internal verification documentation.

#### *Article 7*

### **Addressing non-conformities in the monitoring plan**

1. Where the verifier identifies non-conformities in the course of the assessment of the monitoring plan, it shall inform the company thereof without undue delay and request relevant corrections within a proposed timeframe.
2. The company shall correct all non-conformities communicated by the verifier and submit a revised monitoring plan to the verifier according to the agreed timeframe that allows the verifier to reassess it before the start of the reporting period.
3. The verifier shall document in the internal verification documentation, marking them as resolved, all non-conformities that have been corrected in the course of the assessment of the monitoring plan.

#### *Article 8*

### **Independent review of the assessment of the monitoring plan**

1. The verification team shall submit the internal verification documentation and draft conclusions from the assessment of the plan to an appointed independent reviewer without delay and prior to communicating them to the company.
2. The independent reviewer shall perform a review to ensure that the monitoring plan has been assessed in accordance with this Regulation and that due professional care and judgment have been exercised.
3. The scope of the independent review shall encompass the complete assessment process described in this Section and recorded in the internal verification documentation.
4. The verifier shall include the results of the independent review in the internal verification documentation.

#### *Article 9*

### **Verifier's conclusions on the assessment of the monitoring plan**

On the basis of the information collected during the assessment of the monitoring plan, the verifier shall without delay inform the company in writing of the conclusions reached and indicate whether the monitoring plan:

- (a) is assessed as being in conformity with Regulation (EU) 2015/757;
- (b) contains non-conformities that make it not in compliance with Regulation (EU) 2015/757.

#### SECTION 2

### **Verification of emissions reports**

#### *Article 10*

### **Information to be provided by companies**

1. Before the start of the verification of the emissions report, companies shall provide the verifier with the following supporting information:
  - (a) a list of voyages carried out by the ship in question during the reporting period according to Article 10 of Regulation (EU) 2015/757;

- (b) a copy of the emissions report from the previous year where appropriate, if the verifier did not carry out the verification for that report;
  - (c) a copy of the monitoring plan or plans applied, including evidence of the conclusions from the assessment carried by an accredited verifier, where appropriate.
2. Once the verifier has identified the specific section(s) or document(s) deemed relevant for the purpose of its verification, companies shall also provide the following supporting information:
- (a) copies of the ship's official logbook and of the oil record book (if separate);
  - (b) copies of bunkering documents;
  - (c) copies of documents containing information on the number of passengers transported and the amount of cargo carried, distance travelled and time spent at sea for the ship's voyages during the reporting period.
3. Additionally, and if applicable on the basis of the monitoring method applied, verifiers may ask the company to provide:
- (a) an overview of the IT landscape showing the data-flow for the relevant ship;
  - (b) evidence of the maintenance and accuracy/uncertainty of measurement equipment/flow meters (e.g. calibration certificates);
  - (c) an extract of fuel consumption activity data from flow meters;
  - (d) copies of evidence of fuel tank meter readings;
  - (e) an extract of activity data from direct emissions measurement systems;
  - (f) any other information relevant to the verification of the emissions report.
4. In the event of a change of company, the companies involved shall exercise due diligence to provide the verifier with the above-mentioned supporting documents or information relating to the voyages performed under their respective responsibilities.
5. Companies shall retain the above-mentioned information for the periods set under the 1973 International Convention for the Prevention of Pollution from Ships (the MARPOL Convention) and the 1988 International Convention for the Safety of Life at Sea (the SOLAS Convention). Pending the issuance of the Document of compliance in accordance with Article 17 of Regulation (EU) 2015/757, the verifier may request any of the information referred to in paragraphs 1, 2 and 3.

#### Article 11

##### **Risk assessment to be carried out by verifiers**

1. In addition to the elements referred to in paragraphs 1, 2 and 3 of Article 15 of Regulation (EU) 2015/757, the verifier shall identify and analyse all of the following:
- (a) the inherent risks;
  - (b) the control risks;
  - (c) the detection risks.
2. The verifier shall consider areas of higher verification risk and at least the following: voyage data, fuel consumption, CO<sub>2</sub> emissions, distance travelled, time spent at sea, cargo carried and aggregation of data in the emissions report.
3. When identifying and analysing the aspects referred to in paragraph 2, the verifier shall consider the existence, completeness, accuracy, consistency, transparency and relevance of the information reported.
4. Where appropriate in the light of the information obtained in the course of the verification, the verifier shall revise the risk assessment and modify or repeat the verification activities to be performed.

*Article 12***Verification plan**

The verifier shall draft a verification plan commensurate with the information obtained and the risks identified during the risk assessment. The verification plan shall include at least:

- (a) a verification programme describing the nature and scope of the verification activities and the time and manner in which they are to be carried out;
- (b) a data sampling plan setting out the scope and methods of data sampling relating to data points underlying the aggregated CO<sub>2</sub> emissions, fuel consumption or other relevant information in the emissions report.

*Article 13***Verification activities concerning the emissions report**

1. The verifier shall implement the verification plan and, on the basis of the risk assessment, verify whether the monitoring and reporting systems, as described in the monitoring plan that has been assessed as satisfactory, exist in practice and are properly implemented.

To that end, the verifier shall consider carrying out at least the following types of procedure:

- (a) enquiry with relevant staff;
  - (b) document inspection;
  - (c) observation and walkthrough procedures.
2. If applicable, the verifier shall check whether the internal control activities described in the monitoring plan are implemented effectively. For that purpose, it may consider testing the effectiveness of documented controls on the basis of a sample.

*Article 14***Verification of reported data**

1. The verifier shall verify the data reported in the emissions report through: detailed testing, including by tracing them back to the primary data source; cross-checking them with external data sources, including ship-tracking data; performing reconciliations; checking thresholds as regards appropriate data; and carrying out recalculations.

2. As part of the data verification referred to in paragraph 1, the verifier shall check:

- (a) the completeness of emission sources as described in the monitoring plan;
- (b) the completeness of data, including those on voyages reported as falling under Regulation (EU) 2015/757;
- (c) the consistency between reported aggregated data and data from relevant documentation or primary sources;
- (d) the consistency between aggregated fuel consumption and data on fuel purchased or otherwise supplied to the ship in question, if applicable;
- (e) the reliability and accuracy of the data.

*Article 15***Materiality level**

1. For the purpose of verifying fuel consumption and CO<sub>2</sub> emissions data in the emissions report, the materiality level shall be 5 % of the respective total reported for each item in the reporting period.

2. For the purpose of verifying other relevant information in the emissions report, on cargo carried, transport work, distance travelled and time spent at sea, the materiality level shall be 5 % of the respective total reported for each item in the reporting period.

*Article 16***Site visits**

1. The verifier shall carry out site visits for the purpose of gaining sufficient understanding of the company and the ship's monitoring and reporting system as described in the monitoring plan.
2. The verifier shall determine the location or locations for the site visit on the basis of the results of the risk assessment and after taking into consideration the place where the critical mass of relevant data is stored, including electronic or hard copies of documents of which the originals are kept on the ship, and the place where data-flow activities are carried out.
3. The verifier shall also determine the activities to be performed and the time needed for the site visit.
4. By way of derogation from paragraph 1, the verifier may waive a site visit provided that, on the basis of the outcome of the risk assessment, one of the following conditions is fulfilled:
  - (a) it has sufficient understanding of the ship's monitoring and reporting systems, including their existence, implementation and effective operation by the company;
  - (b) the nature and level of complexity of the ship's monitoring and reporting system are such that a site visit is not required;
  - (c) its ability to obtain and assess remotely all requisite information, including correct application of the methodology described in the monitoring plan and verification of the data reported in the emissions report.
5. On the basis of the outcome of a site visit to an onshore location, where it concludes that an on-board verification is needed to reduce the risk of material misstatements in the emissions report, the verifier may decide to visit the ship.
6. If the verifier waives a site visit pursuant to paragraph 4, it shall provide justification for doing so in the internal verification documentation.

*Article 17***Addressing misstatements and non-conformities in the emissions report**

1. Where the verifier identifies misstatements or non-conformities in the course of the verification of the emissions report, it shall inform the company thereof without undue delay and request relevant corrections within a reasonable deadline.
2. The verifier shall document in the internal verification documentation, marking them as resolved, all misstatements or non-conformities that have been corrected in the course of the verification.
3. Where the company does not correct the misstatements or non-conformities referred to in paragraph 1, the verifier shall, before issuing the verification report, ask the company to explain the main causes of the misstatements or non-conformities.
4. The verifier shall determine whether the uncorrected misstatements, individually or together with other misstatements, have an impact on the total reported emissions or other relevant information and whether that impact leads to material misstatements.
5. The verifier may consider misstatements or non-conformities which, individually or together with other misstatements, are below the materiality level set in Article 15 as material misstatements where that is justified by their scale and nature or by the particular circumstances of their occurrence.

*Article 18***Conclusion of the emissions report verification**

To complete the verification of the emissions report, the verifier shall at least:

- (a) confirm that all verification activities have been carried out;
- (b) perform final analytical procedures on the aggregated data to ensure that they are free of material misstatements;

- (c) verify whether the information in the report satisfies the requirements of Regulation (EU) 2015/757;
- (d) before issuing the report, prepare the internal verification documentation and the draft report and submit them to the independent reviewer in accordance with Article 21;
- (e) authorise a person to authenticate the report on the basis of the conclusions reached by the independent reviewer and the evidence of the internal verification documentation, and notify the company thereof;
- (f) notify the Commission and the ship's flag state whether the conditions for issuing the document of compliance are fulfilled.

#### Article 19

#### **Recommendations for improvement**

1. The verifier shall communicate to the company recommendations for improvement in relation to uncorrected misstatements and non-conformities not leading to material misstatements.
2. The verifier may communicate other recommendations for improvement that it finds relevant, in the light of the outcome of the verification activities.
3. When communicating recommendations to the company, the verifier shall remain impartial *vis-à-vis* the company, the ship and the monitoring and reporting system. It shall not jeopardise its impartiality by giving advice or developing parts of the monitoring and reporting process pursuant to Regulation (EU) 2015/757.

#### Article 20

#### **Verification report**

1. On the basis of the information collected, the verifier shall issue a verification report to the company on each emissions report subject to verification.
2. The verification report shall include a statement verifying the emissions report as satisfactory or unsatisfactory, in case it contains material misstatements that were not corrected before the report was issued.
3. For the purposes of paragraph 2, the emissions report shall be considered to have been verified as satisfactory only if it is free of material misstatements
4. The verification report shall contain at least the following elements:
  - (a) the name of the company and identification of the ship;
  - (b) a title making it clear that it is a verification report;
  - (c) the identity of the verifier;
  - (d) a reference to the emissions report and the reporting period subject to verification;
  - (e) a reference to one or more monitoring plans that have been assessed as satisfactory;
  - (f) a reference to the verification standard(s) used;
  - (g) a summary of the verifier's procedures, including information on site visits or the reasons for waiving them;
  - (h) a summary of significant changes to the monitoring plan and activity data in the reporting period, where applicable;
  - (i) a verification statement;
  - (j) a description of uncorrected misstatements and non-conformities, including their nature and scale, whether or not they have a material impact and the element(s) of the emissions report to which they relate, if any;
  - (k) where applicable, recommendations for improvement;
  - (l) the date of the verification report and signature of an authorised person on behalf of the verifier.

*Article 21***Independent review of the emissions report**

1. The independent reviewer shall review the internal verification documentation and the draft verification report to verify that the verification process has been conducted in accordance with this Regulation and that due professional care and judgment have been exercised.
2. The scope of the independent review shall encompass the complete verification process laid down in this Section and recorded in the internal verification documentation.
3. After the emissions report has been authenticated in accordance with Article 18(e), the verifier shall include the results of the independent review in the internal verification documentation.

## CHAPTER III

**REQUIREMENTS FOR VERIFIERS***Article 22***Continued competence process**

1. The verifier shall establish, document, implement and maintain a continued competence process to ensure that all personnel entrusted with verification activities are competent for the tasks that are allocated to them.
2. For the purpose of the competence process referred to in paragraph 1, the verifier shall establish, document, implement and maintain the following:
  - (a) general competence criteria for all personnel undertaking verification activities in accordance with Article 23(3);
  - (b) specific competence criteria for each function within the verifier undertaking verification activities, in particular for the shipping MRV auditor, the independent reviewer and the technical expert in line with Articles 24, 25 and 26;
  - (c) a method for ensuring the continued competence and regular evaluation of the performance of all personnel undertaking verification activities;
  - (d) a process for ensuring ongoing training of the personnel undertaking verification activities.
3. The verifier shall monitor regularly, at least annually, the performance of all personnel undertaking verification activities in order to confirm their continued competence.

*Article 23***Verification teams**

1. For each verification engagement, the verifier shall assemble a verification team capable of performing the verification activities referred to in Articles 5 to 20.
2. The verification team shall consist at least of one shipping MRV auditor and, where appropriate in the light of the verifier's understanding of the complexity of the tasks to be carried out and its ability to conduct the necessary risk assessment, a suitable number of additional shipping MRV auditors and/or technical experts.
3. Team members shall have a clear understanding of their specific role in the verification process and shall be able to communicate effectively in the language required to perform their verification tasks and to examine the information submitted by the company.

*Article 24***Competence requirements for shipping MRV auditors**

1. Shipping MRV auditors shall have the competence to assess monitoring plans and verify emissions reports in accordance with Regulation (EU) 2015/757 and this Regulation.

2. To that end, shipping MRV auditors shall have, at least:
  - (a) knowledge of Regulation (EU) 2015/757, this Regulation, Implementing Regulation (EU) 2016/1927, Implementing Regulation (EU) 2016/1928, and relevant guidelines issued by the Commission;
  - (b) knowledge and experience of data and information auditing, including:
    - (i) data and information auditing methodologies, application of the materiality level and assessing the materiality of misstatements;
    - (ii) analysing inherent and control risks;
    - (iii) sampling techniques in relation to data sampling and checking control activities;
    - (iv) assessing data and information systems, IT systems, data-flow activities, control activities, control systems and procedures for control activities.
3. In addition, sector-specific knowledge and experience of relevant aspects as specified in the Annex shall be taken into consideration.

#### *Article 25*

#### **Competence requirements for independent reviewers**

1. The independent reviewer shall meet the competence requirements applying to shipping MRV auditors, as referred to in Article 24.
2. In order to assess whether the internal verification documentation is complete and whether enough evidence has been gathered in the course of the verification activities, the independent reviewer shall have the necessary competence to:
  - (a) analyse the information provided and confirm its completeness and integrity;
  - (b) challenge missing or contradictory information;
  - (c) check data trails to assess whether the internal verification documentation provides sufficient information to support the draft conclusions examined in the internal review.

#### *Article 26*

#### **Use of technical experts**

1. Where detailed knowledge and specific expertise are required in the course of the verification activities or the review process, the shipping MRV auditor or the independent reviewer may make use of technical experts, under their respective direction and full responsibility.
2. In addition to knowledge of the specific subject matter, technical experts shall have sufficient understanding of the issues referred to in Article 24.

#### *Article 27*

#### **Procedures for verification activities**

1. Verifiers shall establish, document, implement and maintain one or more procedures and processes for the verification activities described in Articles 5 to 21.
2. When establishing and implementing such procedures and processes, the verifier shall carry out the activities in accordance with the harmonised standard pursuant to Regulation (EC) No 765/2008 concerning requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition.

3. Verifiers shall design, document, implement and maintain a quality management system to ensure consistent development, implementation, improvement and review of the procedures and processes in accordance with the harmonised standard referred to in paragraph 2.

4. In addition, verifiers shall establish the following procedures, processes and arrangements in accordance with the harmonised standard referred to in paragraph 2:

- (a) a process and policy for communication with the company;
- (b) adequate arrangements to safeguard the confidentiality of information obtained;
- (c) a process for dealing with appeals of the companies;
- (d) a process for dealing with complaints (including indicative timescale) of the companies;
- (e) a process for issuing a revised verification report where an error in the verification report or emissions report is identified after the verifier has submitted the verification report to the company.

#### *Article 28*

##### **Internal verification documentation**

1. The verifier shall prepare and compile internal verification documentation containing at least:

- (a) the results of the verification activities performed;
- (b) the verification plan and the risk assessment;
- (c) sufficient information to support the assessment of the monitoring plan and of the draft verification report, including justifications for judgments as to whether or not misstatements were material.

2. The internal verification documentation shall be drafted in such a way that the independent reviewer referred to in Articles 8 and 21 and the national accreditation body can assess whether the verification has been performed in accordance with this Regulation.

#### *Article 29*

##### **Records and communication**

1. Verifiers shall keep records to demonstrate compliance with this Regulation, including as regards the competence and impartiality of their personnel.

2. Verifiers shall safeguard the confidentiality of information obtained in the course of the verification, in accordance with the harmonised standard referred to in Article 27.

#### *Article 30*

##### **Impartiality and independence**

1. Verifiers shall be organised in such a way as to safeguard their objectivity, independence and impartiality. For the purposes of this Regulation, the relevant requirements laid down in the harmonised standard referred to in Article 27 shall apply.

2. Verifiers shall not carry out verification activities for a company that poses an unacceptable risk to their impartiality or in respect of which they have a conflict of interests.

3. An unacceptable risk to impartiality or a conflict of interests shall be considered to have arisen, inter alia, where a verifier, or any part of the same legal entity or personnel and contracted persons involved in the verification, provide:

- (a) consulting services to develop part of the monitoring and reporting process described in the monitoring plan, including development of the monitoring methodology, drafting of the emissions report and drafting of the monitoring plan;
- (b) technical assistance to develop or maintain the system for monitoring and reporting emissions or other relevant information under Regulation (EU) 2015/757.

4. Verifiers shall not outsource the independent review or the issuance of the verification report.
5. Where verifiers outsource other verification activities they should meet the relevant requirements laid down in the harmonised standard referred to in Article 27.
6. Verifiers shall establish, document, implement and maintain a process to ensure their continuous impartiality and independence, and those of the parts of the same legal entity and of all personnel. In case of outsourcing, the same obligations apply to contracted persons involved in the verification. That process shall meet the relevant requirements laid down in the harmonised standard referred to in Article 27.

#### CHAPTER IV

### ACCREDITATION OF VERIFIERS

#### Article 31

##### **Scope of accreditation**

The scope of accreditation of verifiers shall cover the assessment of monitoring plans and the verification of emissions reports.

#### Article 32

##### **Objectives of the accreditation process**

In the course of the accreditation process and of the annual surveillance of accredited verifiers, in accordance with Articles 36 to 41, national accreditation bodies shall assess whether the verifier and its personnel undertaking verification activities:

- (a) have the competence to assess monitoring plans and verify emissions reports in accordance with this Regulation;
- (b) are in fact assessing monitoring plans and verifying emissions reports in accordance with this Regulation;
- (c) meet the requirements for verifiers referred to in Articles 22 to 30, including those regarding impartiality and independence.

#### Article 33

##### **Minimum requirements for accreditation**

With respect to the minimum requirements for accreditation and the requirements for accreditation bodies, the harmonised standard pursuant to Regulation (EC) No 765/2008 concerning general requirements for accreditation bodies accrediting conformity assessment bodies shall apply.

#### Article 34

##### **Criteria for requesting accreditation by national accreditation bodies**

1. Legal entities established in a Member State shall request accreditation in accordance with Article 7 of Regulation (EC) No 765/2008.
2. Where the legal entity requesting accreditation is not established in a Member State, it may address its request to the national accreditation body of any Member State that provides accreditation within the meaning of Article 16 of Regulation (EU) 2015/757.

#### Article 35

##### **Requests for accreditation**

1. Requests for accreditation shall contain the information required on the basis of the harmonised standard referred to in Article 33.

2. In addition, prior to the start of the assessment referred to in Article 36, applicants shall make available to the national accreditation body, upon request, information on:
  - (a) the procedures and processes referred to in Article 27(1) and the quality management system referred to in Article 27(3);
  - (b) the competence criteria referred to in points (a) and (b) of Article 22(2), the results of the continuous competence process referred to in that Article and other relevant documentation on the competence of all personnel involved in verification activities as referred to in Articles 24 and 25;
  - (c) the process for ensuring continuous impartiality and independence, as referred to in Article 30(6);
  - (d) the technical experts and key personnel involved in the assessment of monitoring plans and verification of emissions reports;
  - (e) the procedures and processes for ensuring appropriate verification, including those concerning the internal verification documentation referred to in Article 28;
  - (f) relevant records, as referred to in Article 29;
  - (g) other aspects deemed relevant by the national accreditation body.

#### *Article 36*

#### **Assessment**

1. For the purposes of the assessment referred to in Article 32, the assessment team shall, at least:
  - (a) review all relevant documents and records supplied by the applicant pursuant to Article 35;
  - (b) carry out an on-site visit to review a representative sample of the internal verification documentation and assess the implementation of the applicant's quality management system and the procedures or processes for verification activities referred to in Article 27;
  - (c) witness the performance and competence of a representative number of the applicant's staff involved in assessing monitoring plans and verifying emission reports to ensure that they operate in accordance with this Regulation.
2. The assessment team shall carry out the activities outlined in paragraph 1 in compliance with the requirements of the harmonised standard referred to in Article 33.
3. The assessment team shall report its findings and any non-conformities to the applicant and request a response, in accordance with the requirements of the harmonised standard referred to in Article 33.
4. The applicant shall take corrective action to address any non-conformities reported pursuant to paragraph 3 and indicate in its response what action it has taken, or plans to take within a time set by the national accreditation body, to resolve them.
5. The national accreditation body shall review the response that the applicant makes pursuant to paragraph 4.
6. Where the national accreditation body finds the applicant's response or the action taken to be insufficient or ineffective, it shall ask the applicant to submit further information or take further action.
7. The national accreditation body may also request evidence of, or carry out a follow-up assessment to assess, the actual implementation of the corrective action.

#### *Article 37*

#### **Decision on accreditation and accreditation certificate**

1. When preparing and taking the decision on whether to grant, extend or renew the accreditation of an applicant, the national accreditation body shall take into account the requirements of the harmonised standard referred to in Article 33.

2. Where the national accreditation body has decided to grant or renew an applicant's accreditation, it shall issue an accreditation certificate to that effect.
3. The accreditation certificate shall contain at least the information required on the basis of the harmonised standard referred to in Article 33.
4. The accreditation certificate shall be valid for a period of five years from the date of issue.

#### Article 38

##### **Annual surveillance**

1. The national accreditation body shall carry out annual surveillance of each verifier to which it has issued an accreditation certificate. That surveillance shall comprise, at least:
  - (a) an on-site visit as referred to in Article 36(1)(b);
  - (b) witnessing the performance and competence of a representative number of the verifier's staff in accordance with Article 36(1)(c).
2. The national accreditation body shall carry out the first surveillance of a verifier in accordance with paragraph 1 within 12 months of the date on which its accreditation certificate was issued.
3. The surveillance planning shall allow the national accreditation body to assess representative samples of the verifier's activities within the scope of the accreditation certificate and of the staff involved in the verification activities, in accordance with the requirements of the harmonised standard referred to in Article 33.
4. On the basis of the results of the surveillance, the national accreditation body shall decide whether to confirm the continuation of accreditation.
5. Where a verifier carries out verification in another Member State, the national accreditation body that has accredited it may ask the national accreditation body of the other Member State to carry out surveillance activities on its behalf and under its responsibility.

#### Article 39

##### **Reassessment**

1. Before the expiry of an accreditation certificate which it has issued, the national accreditation body shall reassess the verifier in question to determine whether the validity of the certificate may be extended.
2. The reassessment planning shall ensure that the national accreditation body assesses a representative sample of the verifier's activities covered by the certificate.

In planning and carrying out the reassessment, the national accreditation body shall satisfy the requirements of the harmonised standard referred to in Article 33.

#### Article 40

##### **Extraordinary assessment**

1. The national accreditation body may conduct an extraordinary assessment of the verifier at any time to ensure that it continues to meet the requirements of this Regulation.
2. In order to enable the national accreditation body to assess the need for an extraordinary assessment, the verifier shall inform that body forthwith of any significant changes relevant to its accreditation concerning any aspect of its status or operation.

Those significant changes shall include changes mentioned in the harmonised standard referred to in Article 33.

*Article 41***Administrative measures**

1. The national accreditation body may suspend or withdraw the accreditation of a verifier where the verifier does not meet the requirements of this Regulation.
2. The national accreditation body shall suspend or withdraw the accreditation of a verifier where the verifier so requests.
3. The national accreditation body shall establish, document, implement and maintain a procedure for the suspension and the withdrawal of the accreditation in line with the harmonised standard referred to in Article 33.
4. The national accreditation body shall suspend a verifier's accreditation where the verifier has:
  - (a) failed to meet the requirements on competence pursuant to Article 22, on procedures for verification activities pursuant to Article 27, on internal verification documentation pursuant to Article 28 or on impartiality and independence pursuant to Article 30;
  - (b) breached any other specific terms and conditions laid down by the national accreditation body.
5. The national accreditation body shall withdraw a verifier's accreditation where:
  - (a) the verifier has failed to remedy the grounds for a decision to suspend the accreditation certificate;
  - (b) a member of the top management of the verifier has been found guilty of fraud;
  - (c) the verifier has intentionally provided false information.
6. Decisions of a national accreditation body to suspend or withdraw an accreditation in accordance with paragraphs 1, 4 and 5 shall be subject to appeal in accordance with the procedures established by Member States pursuant to Article 5(5) of Regulation (EC) No 765/2008.
7. Decisions of a national accreditation body to suspend or withdraw accreditation shall take effect upon being notified to the verifier. The national accreditation body shall consider the impact on activities carried out prior to those decisions in the light of the nature of the non-compliance.
8. The national accreditation body shall terminate the suspension of an accreditation certificate where it has received satisfactory information and concludes that the verifier meets the requirements of this Regulation.

## CHAPTER V

**REQUIREMENTS FOR NATIONAL ACCREDITATION BODIES***Article 42***National accreditation bodies**

1. The tasks relating to accreditation pursuant to this Regulation shall be carried out by national accreditation bodies appointed pursuant to Article 4(1) of Regulation (EC) No 765/2008.
2. For the purposes of this Regulation, the national accreditation body shall carry out its functions in accordance with the requirements of the harmonised standard referred to in Article 33.

*Article 43***Assessment team**

1. The national accreditation body shall appoint an assessment team for each assessment carried out under the requirements of the harmonised standard referred to in Article 33.

2. An assessment team shall consist of a lead assessor responsible for carrying out an assessment in accordance with this Regulation and, where necessary, a suitable number of assessors or technical experts with relevant knowledge and experience for the specific scope of accreditation.
3. An assessment team shall include, at least, one person with the following skills:
  - (a) knowledge of Regulation (EU) 2015/757, this Regulation and other relevant legislation referred to in Article 24(2)(a);
  - (b) knowledge of the characteristics of the various types of vessels and of monitoring and reporting of CO<sub>2</sub> emissions, fuel consumption and other relevant information pursuant to Regulation (EU) 2015/757.

#### Article 44

### Competence requirements for assessors

1. Assessors shall have the competence to carry out the activities under Articles 36 to 41. To that end, the assessor shall:
  - (a) meet the requirements of the harmonised standard referred to in Article 33;
  - (b) have knowledge of data and information auditing, as referred to in Article 24(2)(b), obtained through training or access to a person who has knowledge and experience of such data and information.
2. In addition to the competence requirements set out in paragraph 1, lead assessors shall demonstrate competence to lead an assessment team.
3. In addition to the competence requirements set out in paragraph 1, internal reviewers and persons taking decisions on the granting, extending or renewing of an accreditation shall have sufficient knowledge and experience to evaluate the accreditation.

#### Article 45

### Technical experts

1. The national accreditation body may include technical experts in the assessment team to provide detailed knowledge and expertise on a specific subject matter needed to support the lead assessor or assessor.
2. Technical experts shall undertake specified tasks under the direction and full responsibility of the lead assessor of the assessment team in question.

#### Article 46

### Databases of accredited verifiers

1. National accreditation bodies shall set up and manage a database which shall be publicly available and contain, at least, the following information:
  - (a) the name, accreditation number and address of each verifier accredited by that national accreditation body;
  - (b) the Member States in which each verifier is carrying out verification, if applicable;
  - (c) the date on which the accreditation was granted and its expiry date;
  - (d) information on administrative measures imposed on the verifier.

2. Any change in the status of verifiers shall be communicated to the Commission by using a relevant standardised template.
3. The body recognised under Article 14 of Regulation (EC) No 765/2008 shall facilitate and harmonise access to the national databases.

## CHAPTER VI

## FINAL PROVISION

*Article 47***Entry into force**

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 22 September 2016.

*For the Commission*  
*The President*  
Jean-Claude JUNCKER

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## ANNEX

**Marine-sector-specific knowledge and experience**

For the purposes of Article 24(3) knowledge and experience of the following shall be taken into consideration:

- understanding of the relevant regulations under the MARPOL Convention and the SOLAS Convention such as those on energy efficiency for ships <sup>(1)</sup>, the NOx Technical Code <sup>(2)</sup>, the Sulphur Oxides Regulation <sup>(3)</sup>, the Fuel Oil Quality Regulation <sup>(4)</sup> the Intact Stability Code 2008 and relevant guidelines (such as guidance on the development of the SEEMP);
- possible synergies between monitoring and reporting in accordance with Regulation (EU) 2015/757 and existing maritime-specific management systems, (e.g. the ISM Code) and other relevant sector-specific guidance (such as guidance on the development of the SEEMP);
- emissions sources on board the ship;
- registration of voyages and procedures ensuring the completeness and accuracy of the list of voyages (as submitted by the company);
- reliable external sources (including ship-tracking data) that could serve to cross-check information with data from ships;
- fuel consumption calculation methods, as applied by ships in practice;
- the application of uncertainty levels in accordance with Regulation (EU) 2015/757 and relevant guidance;
- the application of emission factors for all fuels used on board the ship, including LNG, hybrid fuels and biofuels;
- fuel handling, fuel cleaning, tank systems;
- ship maintenance/quality control of metering equipment;
- bunkering documents, including bunker delivery notes;
- operational logs, voyage abstracts and port abstracts, ship deck logs;
- commercial documentation, e.g. charter party agreements, bills of lading;
- existing statutory requirements;
- operation of the ship's bunkering systems;
- determination of fuel density by ships in practice;
- data-flow processes and activities for the calculation of cargo carried (in volume or mass), as applied to ship types and activities under Regulation (EU) 2015/757;
- concept of deadweight carried as applicable to ship types and activities under Regulation (EU) 2015/757 in accordance with Implementing Regulation (EU) 2016/1928;
- data-flow processes used to calculate distance travelled and time at sea for voyages in accordance with Regulation (EU) 2015/757;
- machinery and technical systems used on board the ship to determine fuel consumption, transport work and other relevant information.

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<sup>(1)</sup> Regulation 22, Annex VI to MARPOL Convention.

<sup>(2)</sup> Revised technical Code on Control of Emission of Nitrogen Oxides from Marine Diesel Engines, (Resolution MEPC.176(58), as amended by resolution MEPC.177(58)).

<sup>(3)</sup> Regulation 14, Annex VI to MARPOL Convention.

<sup>(4)</sup> Regulation 18, Annex VI to MARPOL Convention.