

CORSIA

Verification Report Template (VRT)

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Template provided by:	
Version (publication date):	

Note: The draft CORSIA Verification Report Template is pending approval, and will be published on ICAO CORSIA webpage, once approved.

The template for this demonstration has been partially filled out in red-colored text and represents an illustrative example of a VRT for demonstration purposes only.

SCOPE OF VERIFICATION REPORT

Please specify which report, an Aeroplane Operator Emissions Report with or without Sustainable Aviation Fuels and/or an Emissions Unit Cancellation Report, is verified.

Note I: *When conducting the verification of exclusively an Emissions Unit Cancellation Report, only the points a), b), c), d), f), g), h), m), p), q), r) and s) shall be applicable.*

Note II: *The Verification Body has to provide a conclusion on each of the verification objectives, as applicable, in the concluding verification statement.*

Verification of an Aeroplane Operator Emissions Report without Sustainable Aviation Fuels

IDENTIFICATION

a) Name of the Verification Body

Please enter the name of the Verification Body. This name should be the legal entity.

Verification Company ABC

a1) Address of the Verification Body

Please enter the the department and address of the Verification Body.

Department:	Verification Department
Address Line:	1 Street Road
City:	Aircity
State/Province/Region:	Second Province
Postcode/ZIP:	123 ABC
Country:	State A

a2) Information on Verification Team Members

Please enter the contact information for the Verification Team Leader. Please provide address details if different from a1).

Position within the company:	Verification Department Team Lead
First Name:	Vera
Surname, academic title:	Erifier, PhD
Role and expertise of the team member within the verification team:	Team leader; Aviation specialist
Email address:	v.erifier@vcabc.com
Telephone number:	+123456789
Address Line 1:	1 Street Road
Address Line 2:	
City:	Aircity
State/Province/Region:	Second Province
Postcode/ZIP:	123 ABC
Country:	State A

Please enter the contact information on additional Verification Team Members.

Position within the company:	Senior Verifier
First Name:	Vali
Surname, academic title:	Dator, MSc, CORSIA-SP
Role and expertise of the team member within the verification team:	Senior Verifier; CORSIA specialist
Email address:	v.dator@vcabc.com
Telephone number:	+123456789
Address Line 1:	101 South Street Road
Address Line 2:	
City:	Aircity
State/Province/Region:	Second Province
Postcode/ZIP:	123 DEF
Country:	State A

Please enter the contact information on additional Verification Team Members.

Position within the company:	
First Name:	
Surname, academic title:	
Role and expertise of the team member within the verification team:	
Email address:	
Telephone number:	
Address Line 1:	
Address Line 2:	

City:	
State/Province/Region:	
Postcode/ZIP:	
Country:	

Please enter the contact information on additional Verification Team Members.

Position within the company:	
First Name:	
Surname, academic title:	
Role and expertise of the team member within the verification team:	
Email address:	
Telephone number:	
Address Line 1:	
Address Line 2:	
City:	
State/Province/Region:	
Postcode/ZIP:	
Country:	

b) Information on Independent Reviewer

Please enter the contact information for the Independent Reviewer.

Position within the company:	Verifier
First Name:	Indi
Surname, academic title:	Reviewer, MSc, ENV-SP
Email address:	i.reviewer@vcabc.com
Telephone number:	+123456789
Address Line 1:	101 South Street Road
Address Line 2:	
City:	Mycity
State/Province/Region:	Second Province
Postcode/ZIP:	123 DEF
Country:	State A

TIME ALLOCATION AND SCOPE OF THE VERIFICATION

b) Total time of verification

Please state the dates on which the verification was carried out and the total time which was required for the verification in working days, incl. revisions.

Verification timeframe: 15 February 2020 to 3 March 2020
Total time: 10 days

c) Scope of the verification

Please indicate the scope of the verification. This must include the time period covered by the verification and the verification boundaries (organization, physical). Include whether a site visit(s) was conducted and what elements, if any, were conducted remotely.

Time period covered: 1 January 2019 to 31 December 2019
GHG covered: CO2 emissions from international aviation
Site visit: 21-22 February 2020 (assessment of data management system; data sampling)
Remote work: analysis of fleet data; fuel use data; use of CERT to check emissions levels

c1) SAF

If the verification includes a claim of SAF, please indicate the source of the SAF information and if direct access to the fuel producer was required and provided.

No SAF claims made for the time period covered

GENERAL INFORMATION

d) Impartiality and avoidance of conflict of interest assessment

Please describe the main results of impartiality and avoidance of conflict of interest assessment.

Verification Company ABC undertook a conflict of interest assessment during the project duration. The assessment included a review of the company's prior work for the aeroplane operator, whether any verification team members have worked for the aeroplane operator, and whether there were any actual or perceived conflicts of interest as a whole. The result of the assessment was that Verification Company ABC was independent of the CO2 emissions data being verified, and free from bias and conflict of interest. Furthermore, the findings and conclusions in this report are based on objective evidence generated during the verification.

e) Verification criteria

Please specify the criteria against which the Emissions Report was verified, e.g. version of EMP, Annex 16 Volume 4, implementation elements, specific national legislation, Environmental Technical Manual (Doc 9501).

The verification was performed based on the following requirements:

1. State's law 101/2019 on the integration of CORSIA into national legislation (version of December 2019);
2. ISO 14064-3:2006;
3. Annex 16, Volume IV (CORSIA);
4. ETM (Doc 9501), Volume IV.

f) Information and data used of the Aeroplane Operator

Please specify which data and documents provided by the Aeroplane Operator was used by the Verification Body to carry out verification activities (e.g. list of flight activities exported from the Operational Management System as of dd/mm/yy, flight logs and ACARS messages of the following flights, instructions for flight crews for use of density information of fuel as contained in document xyz).

The following documents were provided by the aeroplane operator:

1. Emissions Report for the year 2019
2. Emissions Monitoring Plan (v1.0, December 2019)
3. Flight logs and ACARS messages for all flights for which Method A was used
4. Fuel receipts (as requested by the Senior Verifier)

PROCESS AND ANALYSIS

g) Strategic analysis and assessment of risk

Please specify the main results of the strategic analysis and assessment of risk.

The strategic analysis focused on: the operating environment of the airline, the Emissions Monitoring Plan (EMP), and communications between the airline and State A. It should be noted that there were no previous Emissions Reports and Verification Reports and there are no offsetting requirements under CORSIA for the year 2019. The strategic analysis concluded that the aeroplane operator has developed an EMP that has been approved by State A. The operator is a regional airline with destinations in eight (8) States serviced by 15 short-haul and medium-haul aeroplanes. For peak times (May-September), the operator leases 4 more aeroplanes to meet the increased demand. The risk analysis did not reveal any major risks. However, the arrangement for the leased aeroplanes provides for the delivery of fuel use data by email. Although the operator has an established IT system that tracks communications with third parties, additional data security measures may be required.

h) Verification activities

Please describe the verification activities undertaken and their corresponding results. Please include detailed information whether the audit took place on- or off-site. This includes the precise place and in case of a remote audit, detailed procedural information how the verification was technically conducted.

The verification of the Emissions Report was done both on-site and off-site. The site visit took place during 21-22 February 2020 and it focused on the assessment of the data management system; and the performing of data sampling in the presence of the personnel of the operator. The off-site (remote) work focused on the desk review of all data records (fleet data, fuel use) provided by the operator, and the use of the ICAO CORSIA CERT to check emissions levels utilizing public records that were cross-checked against information provided by the operator on aerodrome pairs.

i) Data sampling

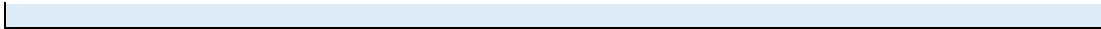
Please describe the procedure of data sampling and testing conducted, including records or evidence sampled, sample size, and sampling method(s) used.

Based on the short-haul and medium-haul operations of the airline, it was determined that each aeroplane performed between 2,000 and 3,200 flights a year. In accordance with the ISO Standard 2859-1, the sample size used was 125 flights for each aeroplane. Regarding the sampling method, a combination of stratified and random sampling was used. For the former, the first five (5) flights of each week were considered, while for the latter a randomizer that has been developed by Verification Company ABC was used to identify 13 samples of 10 consecutive flights each.

j) Results of data sampling

Please specify the results of all data sampling and testing and name the cross-checks applied.

The results of the data sampling were generally consistent with the emissions levels reported by the operator in its Emissions Report. The only discrepancy identified was for one leased aeroplane for which the monitoring method was changed for a small number of flights due to technical problems (see also k) below).



k) Compliance with the Emissions Monitoring Plan

Please indicate whether the monitoring was performed according to the Emissions Monitoring Plan. If not, please specify and assess deviations (materiality).

In general, the monitoring of CO2 emissions was found to be in accordance with the Emissions Monitoring Plan. However, one deviation was identified, but it did not lead to exceedance of the materiality level. This deviation was in relation to the change of the fuel use monitoring method from Method A to Fuel Uplift Method for one of leased aeroplanes for 15 days of operations due to technical problems. This affected only a very small number of flights (less than 1%).

l) Non-compliances of the Emissions Monitoring Plan

Please specify any non-compliances of the Emissions Monitoring Plan with Annex 16, Volume 4. In case any potential non-compliances of the Emissions Monitoring Plan with Annex 16, Volume 4 are found, please specify them and consult the Administering Authority as to whether it is necessary for the Aeroplane Operator to revise the Emissions Monitoring Plan and resubmit it to the Administering Authority for approval.

A non-compliance was identified and was associated with the use of a different method for one leased aeroplane (see k) above). The EMP specifies that in case of no data being available for the use of Method A, the Block off/Block on Method should be used. However, the operator used the Fuel Uplift Method. This issue needs to be discussed between the operator and the State to determine whether a revision to the EMP is necessary.

m) Non-conformities and misstatements identified

Please list identified non-conformities and misstatements. Please describe how these have been resolved.

The non-conformity identified was related to the use of a different fuel use monitoring method for one leased aeroplane as described above. This was the result of a technical problem and did not lead to a misstatement (or materiality) because of the small number of flights affected.

CONCLUSIONS

n) Data quality and materiality

Please specify the conclusions on data quality.

Satisfactory. Verification Company ABC reviewed the operator's data management system through verification procedures designed to identify discrepancies. The data management system was found to retain records (including ACARS messages and fuel receipts/invoices) indefinitely. Fuel use information is managed by a third party software called AirDataVault. Verification Company ABC witnessed the system and confirmed that it operates as expected. The database is accessible by login/password by designated personnel of the operator.

Please specify the Materiality Threshold for this Aeroplane Operator.

n1)

Is this Materiality Threshold being met in the Emissions Report?

n2)

o) Conclusion in relation to the Aeroplane Operator Emissions Report

Please specify the conclusions on the verification of the Operator Emissions Report by providing an individual conclusion for each of the verification objectives as listed in Annex 16, Volume 4, Appendix 6, 3.2.1 (as applicable).

The greenhouse gas assertion is materially fair and an accurate representation of emissions over the period of the Emissions Report (1 January to 31 December 2019) and is supported by sufficient and appropriate evidence.

The aeroplane operator has monitored, quantified and reported its emissions over the period of the Emissions Report in accordance with Annex 16, Volume IV and the approved Emissions Monitoring Plan.

The aeroplane operator has correctly applied the method of flight attribution documented in the approved Emissions Monitoring Plan and in accordance with Part II, Chapter 1 of Annex 16, Volume IV.

p) Conclusion in relation to the Emissions Unit Cancellation Report

Please specify the conclusions on the verification of the Emissions Unit Cancellation Report by providing an individual conclusion for each of the verification objectives as listed in Annex 16, Volume 4, Appendix 6, 3.2.2.

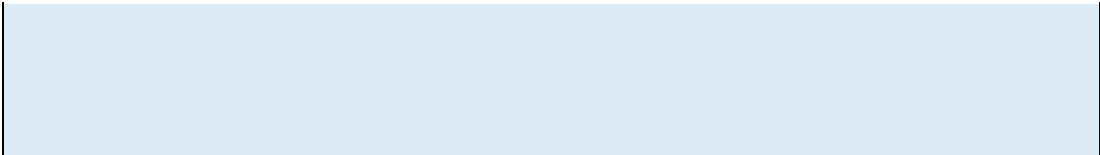
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q) Justification by the Verification Body

Please justify the verification opinion(s).

The fundamental GHG Assertion verified is that the quantification of the CO2 emissions reported by the operator for the period of 1 January to 31 December 2019 resulting from international flights has been completed in accordance with the verification criteria as specified in the national legislation of State A; ISO 14064-3:2006; Annex 16, Volume IV; and ETM (Doc 9501), Volume IV.

The verification was planned and executed to deliver a reasonable level of assurance.



CONCLUDING VERIFICATION STATEMENT

r) Results of the independent review

Please specify the results of the independent review.

All verification activities were completed by the verification team and the evidence collected was appropriate and sufficient and leads to the conclusions formed by the team. The verification team was able to gather sufficient and appropriate evidence to support the verification statement included in this Verification Report.

r1) Information on independent reviewer

Please enter the contact information for the independent reviewer. Please provide address details if different from a1).

Position within the company:	Verifier
First Name:	Indi
Surname, academic title:	Reviewer, MSc, ENV-SP
Email address:	i.reviewer@vcabc.com
Telephone number:	+123456789
Address Line 1:	101 South Street Road
Address Line 2:	
City:	Mycity
State/Province/Region:	Second Province
Postcode/ZIP:	123 DEF
Country:	State A

s) Concluding verification statement for the Emissions Report

Please select the verification statement.

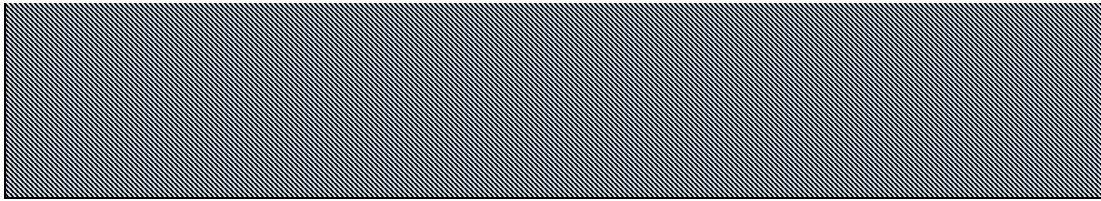
verified as satisfactory

s1) Satisfactory with comments

Please specify the non-material misstatements and non-conformities.

s2) Not Satisfactory

Please specify why the verification statement is not satisfactory including the relevant details for each of the following situations: there are material misstatements and / material non-conformities, if the scope of the verification is too limited, or if the Verification Body is not able to obtain sufficient confidence in the data.



t) Concluding verification statement for the Emissions Units Cancellation Report

Please select the verification statement.

t1) Satisfactory with comments

Please specify the non-material misstatements and non-conformities.

t2) Not Satisfactory

Please specify why the verification statement is not satisfactory including the relevant details for each of the following situations: there are material misstatements and / material non-conformities, if the scope of the verification is too limited, or if the Verifier Body is not able to obtain sufficient confidence in the data.
