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# Agenda

- What is a greenhouse gas(GHG) audit or verification?
- Overview of a GHG audit
- Lessons learned from EU-ETS
- Role of the third party verification for the CORSIA scheme



# What is a GHG verification?

- GHG audit or verification involves the application of systematic, independent and documented processes to ensure that quantification of GHGs is done according to established criteria (e.g. those prescribed in the regulations or in an approved monitoring plan)
- Its purpose is to determine whether these criteria are met, to provide a reasonable level of assurance to the regulator or GHG programme (in this case CORSIA), and to strengthen the integrity of the system.



# Overview of a GHG verification

## Phase 1

### Planning

- ▶ Kick-off call
- ▶ Preliminary review of systems and processes
- ▶ Preliminary review of data flow and risk assessment
- ▶ Preparation of the verification plan
- ▶ Documentation request

## Phase 2

### Execution

#### Activities

- ▶ Review of the declaration process and controls related to GHG emissions and fuel volumes
- ▶ Site visit:
  - ▶ Review of emission sources
  - ▶ Interviews with personnel involved in the reporting of GHG emissions
  - ▶ If relevant, data extraction
- ▶ Execution of general audit procedures, including tests on **accuracy** and **completeness** of GHG emissions.
- ▶ Tests on **compliance** to the regulation/monitoring plan for all material aspects.

## Phase 3

### Conclusion

- ▶ Internal (peer) review
- ▶ Preparation of the management (internal) report
- ▶ Preparation of the verification report
- ▶ Closing meeting

#### Deliverables

- |  |                                    |   |
|--|------------------------------------|---|
| ▶ Verification plan (including required documentation) | ▶ List of preliminary observations | ▶ Verification report<br>▶ Management letter (observations and recommendations) |
|--|------------------------------------|---|

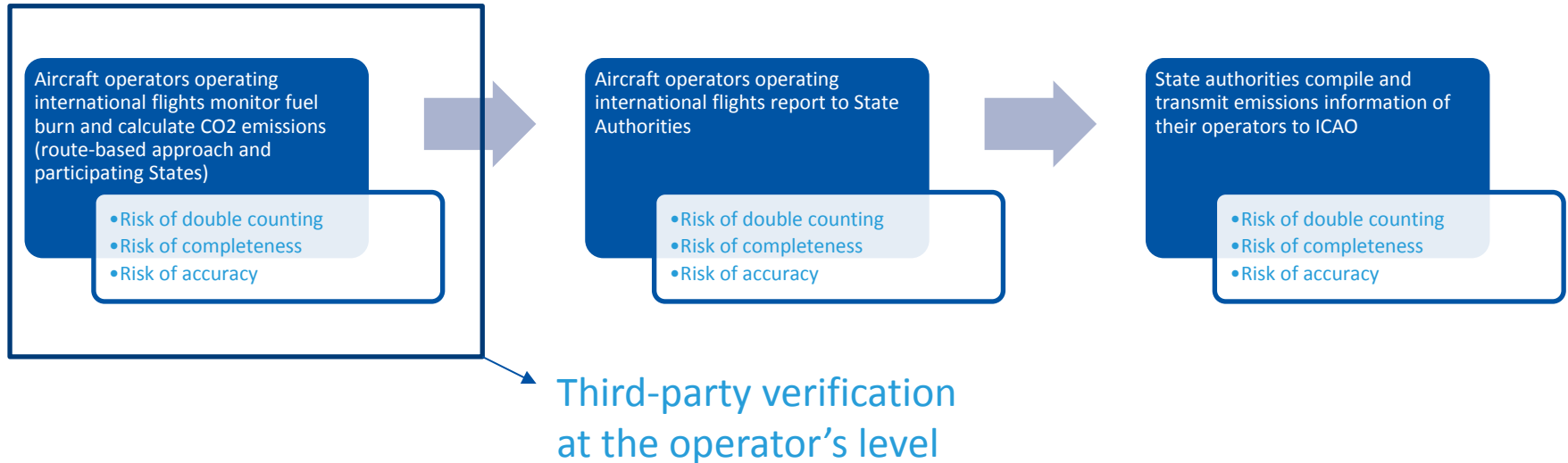


# Lessons learned from EU-ETS and other cap-and-trade schemes

- High control environment of fuel and payload data due to
  - Importance of cost of fuel
  - Critical safety issues (controls performed by pilot and control tower before take off)
- Typical Airline verification challenges
  - Use of the latest fuel quantities validated and corrected by fuel management team (after cross checking with invoices)
  - Use of standard vs. measured density
  - Scoping of the right flights on routes covered by the scheme (for bulk fuel contract with suppliers)
  - Manual correction done by flights for safety procedures for take off but not reported into the system
  - Uncertainties of the measurement devices
  - Fuel ticket availabilities



# Role of the third party verification for the CORSIA scheme





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