

Commission Implementing Regulation (EU) 2018/2067 of
19 December 2018 on the verification of data and on the accreditation
of verifiers pursuant to Directive 2003/87/EC of the European
Parliament and of the Council (Text with EEA relevance)

CHAPTER II

VERIFICATION

Article 13

Verification plan

1 The verifier shall draft a verification plan commensurate with the information obtained and the risks identified during the strategic analysis and the risk analysis, and including at least:

- a a verification programme describing the nature and scope of the verification activities as well as the time and manner in which these activities are to be carried out;
- b a test plan setting out the scope and methods of testing the control activities as well as the procedures for control activities;
- [^{F1}c a data sampling plan setting out the scope and methods of data sampling related to data points underlying the aggregated emissions in the operator or aircraft operator's emission report or the aggregated tonne-kilometre data in the aircraft operator's tonne-kilometre report.]

2 The verifier shall set up the test plan referred to in point (b) of paragraph 1 in a manner that allows it to determine the extent to which the relevant control activities may be relied on for the purposes of assessing compliance with the requirements mentioned in [^{F2}Article 7(4) (b) or (d)].

When determining the sampling size and sampling activities for testing the control activities, the verifier shall consider the following elements:

- a the inherent risks;
- b the control environment;
- c the relevant control activities;
- d the requirement to deliver a verification opinion with reasonable assurance.

3 When determining the sampling size and sampling activities for sampling the data referred to in point (c) of paragraph 1, the verifier shall consider the following elements:

- a the inherent risks and control risks;
- b the results of the analytical procedures;
- c the requirement to deliver a verification opinion with reasonable assurance;
- d the materiality level;
- e the materiality of the contribution of an individual data element for the overall data set.

4 The verifier shall set up and implement the verification plan such that the verification risk is reduced to an acceptable level to obtain reasonable assurance that the operator's or aircraft operator's report is free from material misstatements.

Changes to legislation: This version of this Regulation was derived from EUR-Lex on IP completion day (31 December 2020 11:00 p.m.). It has not been amended by the UK since then. Find out more about legislation originating from the EU as published on legislation.gov.uk. (See end of Document for details)

5 The verifier shall update the risk analysis and the verification plan, and adapt the verification activities during the verification when it finds additional risks that need to be reduced or when there is less actual risk than initially expected.

Textual Amendments

- F1** Art. 13(1)(c) substituted (31.12.2020) by [The Greenhouse Gas Emissions Trading Scheme \(Amendment\) \(EU Exit\) \(No. 2\) Regulations 2019 \(S.I. 2019/916\)](#), regs. 1, **18(a)**; 2020 c. 1, Sch. 5 para. 1(1)
- F2** Words in Art. 13(2) substituted (31.12.2020) by [The Greenhouse Gas Emissions Trading Scheme \(Amendment\) \(EU Exit\) \(No. 2\) Regulations 2019 \(S.I. 2019/916\)](#), regs. 1, **18(b)**; 2020 c. 1, Sch. 5 para. 1(1)

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