

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 14

Verification activities

The verifier shall implement the verification plan and, based on the risk analysis, the verifier shall check the implementation of the monitoring plan as approved by the competent authority ^{F1}....

To that end, the verifier shall at least carry out substantive testing consisting of analytical procedures, data verification and checking the monitoring methodology and check the following:

- (a) the data flow activities and the systems used in the data flow, including information technology systems;
- (b) whether the control activities of the operator or aircraft operator are appropriately documented, implemented, maintained and effective to mitigate the inherent risks;
- (c) whether the procedures listed in the monitoring plan ^{F2}... are effective to mitigate the inherent risks and control risks and whether the procedures are implemented, sufficiently documented and properly maintained.

For the purposes of point (a) of the second paragraph, the verifier shall track the data flow following the sequence and interaction of the data flow activities from primary source data to the compilation of the operator's or aircraft operator's report.

Textual Amendments

F1 Words in Art. 14 omitted (31.12.2020) by virtue of [The Greenhouse Gas Emissions Trading Scheme \(Amendment\) \(EU Exit\) \(No. 2\) Regulations 2019 \(S.I. 2019/916\)](#), regs. 1, **19(a)**; 2020 c. 1, Sch. 5 para. 1(1)

F2 Words in Art. 14(c) omitted (31.12.2020) by virtue of [The Greenhouse Gas Emissions Trading Scheme \(Amendment\) \(EU Exit\) \(No. 2\) Regulations 2019 \(S.I. 2019/916\)](#), regs. 1, **19(b)**; 2020 c. 1, Sch. 5 para. 1(1)

Changes to legislation:

There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2018/2067, Article 14.