3.3.5.3 Assessing the GHG information systems and controls

The procedures for controlling data flows are defined by the aeroplane operator and included in the Emissions Monitoring Plan. The objective is to ensure the quality of the data and to avoid bias in data processing that can lead to misstatements and non-conformities. In assessing controls, the verification body will compare the implemented control activities against the requirements set out in Annex 16, Volume IV and the aeroplane operator's Emissions Monitoring Plan to ensure these:

- a) are present and properly documented and retained;
- b) reflect the information listed in the summary of the procedures in the approved Emissions Monitoring Plan;
- c) have been correctly implemented and are up to date;
- d) are applied throughout the year; and
- e) are effective to mitigate the inherent and control risks.

To check an appropriate implementation of control activities as described in the Emissions Monitoring Plan, the verification body should develop a list of practical examples while accessing primary data sources. On the basis of these examples, interviews with responsible staff of the aeroplane operator can be conducted and/or the behaviour of automatic or manual control activities can be observed. Moreover, the inspection of internal documentation (e.g. internal audits such as the pre-verification approach or procedural instructions) might support the verification body to assess the reliability and robustness of control activities.

Within CORSIA it is recommended to especially check the following control activities (including frequency, effectiveness with regard to their implementation, whether they are carried out manually or automatically, different responsibilities for data flow / processes and control activities, and sufficient documentation):

- a) Quality assurance and procedures for updating State pairs with and without offsetting requirements, as defined in Annex 16, Volume IV, Part II, Chapter 3, 3.1;
- b) Data filters to identify abnormal or obviously incorrect primary data such as unreasonably low average fuel burns, technically not feasible fuel uplifts, or questionably long downtimes;
- c) Control activities for avoiding the use of data gap procedures despite the fact that alternative primary data may be available;
- d) Existing control activities to ensure the consistency and completeness of the flight plan per aeroplane registration (e.g. following a flight from aerodrome A to aerodrome B, and checking that the following flight indeed departs from aerodrome B and not aerodrome C), including the use of invoices from air navigation service providers; and
- e) Effectiveness of control activities in place for any outsourced processes.

After analysing the effectiveness of the control activities and together with the inherent risks related to the data flow activities as described in (a), the verification body has to assess the overall risk for misstatements and non-compliances in the aeroplane operator's Emissions Report. New observations have to be reflected in the risk analysis and in the verification plan.

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Testing of IT controls

Data on aviation emissions will, most of the time, be collected and analyzed by means of the aeroplane operator's IT system. Against this background, IT systems play an important role in complying with the CORSIA requirements. Therefore, assessing IT related risk is an essential task for the verification body. IT systems consist of hardware, software, IT environment/organization, IT based processes, IT applications as well as IT infrastructure. IT system related risks can be subdivided as follows:

- Risks associated with IT infrastructure refer to the vulnerability to interference and breaches of information security. This may lead to an increased risk for the collation, transfer, processing, analysis, aggregation, storage and reporting of data;
- Risks concerning IT applications relate to a malfunctioning of these applications, a lack of backup procedures, a lack of input controls, process controls as well as output controls, and possible software coding or scripting errors;
- c) Risks related to IT processes include a lack of data-flow transparency (black boxes), a malfunctioning of the interface(s), the general risk that control measures only address part of the process, and IT system failures. The latter risk may lead to a failure in data collecting from automated monitoring equipment during the time of the IT system break-down; and
- d) Human errors may, of course, also lead to risks associated with the aeroplane operator's IT system. For instance, deleting current emission data by mistake.

It is important that the verification body have a good understanding of the potential risks associated with the aeroplane operator's IT system for complying with the CORSIA requirements. Verification bodies also need to consider whether the IT system and processes are being managed under an effective IT Management System such as ISO/IEC 20000 (ISO /IEC 20000-1:2011 "Information Technology -- Service Management -- Part 1: Specification"; and ISO /IEC 20000-2:2012 "Information Technology -- Service Management -- Part 2 -- Code of Practice". Also, the appropriate use of calculation formulae and access controls, the possibility of recovering data, continuity planning and security with respect to IT will have to be taken into account by the verification body.

The verification body checks the control measures implemented in the IT system and electronic interfaces to provide for:

- a) timeliness, availability and reliability of data;
- b) the correctness and accuracy of data, e.g. to avoid, among other things, double counting;
- c) the completeness of data;
- d) the continuity of the data to avoid data being lost and to ensure traceability of data;
- e) access rights: i.e. who has the right to access and modify data; and
- f) the integrity of data: i.e. to ensure that data are not modified by unauthorized persons.

These measures could include a manual check on whether the IT system is functioning and whether the aforementioned points are met. It will include control activities and maintenance tools built into the IT system such as access controls, backups, recovery, continuity planning, change management and security. The type of testing carried out by the verification body depends on whether these control measures are manual or electronic.

Testing of outsourced processes by the verification body

Even though many parts of the data flow can be outsourced to third parties in principle, the aeroplane operator remains responsible for the data resulting in the Emissions Report. Activities such as flight planning are in fact outsourced by many commercial aeroplane operators. Therefore it is important that the aeroplane operator controls the quality of these activities.

In this respect, the verification body has to investigate two questions: Firstly, to what extent has a certain data flow activity been outsourced by the aeroplane operator? Secondly, how does the aeroplane operator control that its service providers carry out their activities in accordance with the necessary quality? The latter refers to conducting tests for e.g. assessing the procedures for procurement, internal audit (including the frequency of audits), carrying out plausibility checks on the data, checking service level agreements with fuel suppliers, instrument engineers, checking how an aeroplane operator ensures that its service providers carry out their activities according to the service level agreement, etc.

3.3.5.4 Assessing CO₂ emissions data and information

The emissions data and information are usually assessed at the same time as the information system and controls, in accordance with the verification and sampling plans. If any issues that have the potential to lead to an error, omission or misrepresentation are identified during the collection of evidence, the sampling and testing activities can be amended to gather more evidence. For example, if one data sample proves to have discrepancies, the sample number may increase for the data set.

Examples of things to consider when assessing the data and information include:

- a) Completeness, consistency, accuracy, transparency, relevance and conservativeness of the greenhouse gas information, including raw data;
- b) Application of the Annex 16, Volume IV emissions monitoring and reporting requirements by the aeroplane operator in accordance with the Emissions Monitoring Plan; and
- c) Maintenance and calibration programme for measurement and monitoring equipment.

The verification body should be aware that verifications within the CORSIA involve large amounts of data. Depending on the monitoring method (and other factors) more than 10 data points per flight can be needed to calculate CO_2 emissions and attribute these emissions correctly within CORSIA. Consequently, actual data verification by using analytical procedures should always be the dominating part of the entire verification engagement. This also includes the check between primary data (e.g. fuel invoice or uplift statement) against corresponding data in the IT systems of the aeroplane operator. The sampling technique and method (number of samples) is based on the results of the risk analysis which has to be adjusted if for instance the samples reveal an insufficient data transfer process between the primary data and the corresponding value in the IT systems of the aeroplane operator (whose values do not match). The sampling has to be representative of the overall population (reporting year and control activities in place). The sample size will be stated in the Verification Report. It is highly recommended to use computer assisted auditing techniques and not rely solely on samples.

Despite the comparison between primary data and the data included in the IT system (and later processed in the Emissions Report) of the aeroplane operator, it is important to also develop an understanding of the data quality of all data which will be used to calculate the emissions figures in the Emissions Report. Therefore, it is absolutely essential that the verification body have a sufficient understanding and also practical experience in applying analytical procedures to large datasets. In most cases it will be necessary that the verification body request the aeroplane operator to provide an export file of all relevant data from the IT system of the aeroplane operator in order to apply cross and consistency

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checks. Verification bodies should develop a set of standard cross checks already implemented in an appropriate spreadsheet software. This allows verification bodies to instantly calculate key indicators regarding data quality and consistency by simple copy paste of data in the spreadsheet software. Data supplied by the aeroplane operator can be split into separate files if the spreadsheet software is not capable of processing large amount of data sets. The verification body should invest a sufficient amount of time in developing its own appropriate cross checks, this can include for example:

- Calculation of average fuel burns and applying them on individual flights as reference (check whether maximum, minimum and average fuel burn per hour is reasonable or can be explained by aeroplane operator);
- b) Maximum tank capacity and uplift per flight;
- c) Average fuel burn according to aeroplane age;
- d) Calculation of average densities, including graphical representation to identify any data pattern, average fuel density at specific aerodromes and potential deviations;
- e) Expected fuel burn for data gaps in comparison to estimated emissions;
- f) Tracking of aeroplane registrations within the aeroplane operator's data to check consistency of data;
- g) Use of data (e.g. invoices) from air navigation service providers if available in a digital format; and
- h) Checks to ensure the correct set of State pairs included in the offsetting requirements of the CORSIA.

3.3.5.4.1 Fleet and operations data

Critical to the verification is confirmation that the aeroplane operator has correctly identified all of its international flights for accounting purposes in the CORSIA. Verification of the flight data set should include:

- a) Comparing the fleet provided in the Emissions Report, and therefore being used to track CORSIArelated flight activities, with the information of the applicable air operator certificate(s) throughout the reporting period;
- b) Identification of lease agreements within the reporting year and their impact on the reported emissions, including contractual beginning and end of lease, cause for lease, responsibilities, data transfer, and applicable control procedures;
- c) Systematic cross-checks with air traffic control invoices;
- d) Confirmation of the attribution method used by the aeroplane operator to ensure that all international flights during the reporting year have been appropriately accounted for including data filters or procedures used to determine the correct offsetting requirements under the CORSIA for a specific year (included and excluded State pairs);

- e) Confirmation that the aeroplane operator has correctly applied technical exemptions, including internal attribution of specific flight service types such as humanitarian and medical which qualify for an exemption under the CORSIA, are assigned correctly and in accordance with the Annex 16, Volume IV. Data filters used for exempted flights are working properly; and
- f) Evaluating the completeness and accuracy of the data set.

Further considerations related to each of these are detailed below.

Reported aeroplane fleet

The verification team should compare the fleet of aeroplanes reported in the Emissions Report with that reported in the Emissions Monitoring Plan for the purpose of identifying any major differences between the two. For the most part, differences are expected and would not be considered material. If a major difference is identified, for example, where very few of the aeroplane listed in the approved Emissions Monitoring Plan appear to have been used during the actual reporting year, the verification body should investigate further. Both commercial fleet databases and free solutions available online may help building up confidence in the actual fleet size and composition.

Flight attribution

The verification body must confirm that all flights have been accounted for and attributed appropriately to the aeroplane operator. In this context, it is important to check that all flights are included in the reporting. As a basis for such a check, the verification body must understand how flights are to be attributed to aeroplane operators in the CORSIA framework.

The Emissions Monitoring Plan requires that aeroplane operators specify the means for having its international flights attributed to it. Accordingly, the Emissions Report should specify any differences from the Emissions Monitoring Plan. Two potential means of flight attribution are possible. These are as follows:

- a) ICAO Designator: where the ICAO Designator (or Designators) is used in Item 7 of the operator's flight plans as means for flight attribution. It should be noted that more than one ICAO Designator may only be used by an aeroplane operator in exceptional cases where the State has explicitly approved this; and
- b) Registration marks: where the operator does not use an ICAO Designator, but rather, uses the nationality or common mark, and the registration mark of the aeroplane in Item 7 of the flight plan as a means for flight attribution. This option requires that the operator possess an AOC and that a copy of this AOC be provided with the Emissions Monitoring Plan to the State.

Using a risk-based approach, the verification body should conduct verification activities focused on testing the accuracy and reliability of the attribution method used by the aeroplane operator to ensure that all international flights during the reporting year have been appropriately accounted for. This includes access to the aeroplane operator's flight operations management software and databases, interviews with responsible staff of the aeroplane operator, as well as cross-checks with air traffic control invoices.

In the context of aeroplane designation, the verification body should be aware of the following:

a) In many cases, persons or firms are shown as (business) aeroplane owners in a State's aeroplane register. These may not be the actual aeroplane operator;

- b) An aeroplane registration may be shown on more than one Emissions Report, as the aeroplane concerned may be operated by a number of aeroplane operators during the same year;
- c) Some State aeroplane registries reissue aeroplane registrations during the year. It is therefore possible for more than one aeroplane to carry the same registration during a reporting year;
- d) An aeroplane operator with a wholly owned subsidiary aeroplane operator that is legally registered in the same State can be treated as a single consolidated aeroplane operator liable for compliance with the requirements under CORSIA. If such a consolidated approach is taken for a group of carriers, verification has to be conducted at the group level and not at the individual aeroplane operator level; and
- e) Leasing arrangements including code sharing, dry leasing, wet leasing and long or short term leasing should have no bearing on flight attribution. The ICAO Designator in Item 7 of the flight plan or, if the ICAO Designator is not available, the registration mark of the aeroplane is the determining factor for assessing whether a flight falls under the responsibility of an aeroplane operator to monitor and report on that particular flight. If it cannot be determined by the ICAO Designator or the registration mark that a particular flight falls under the responsibility of an aeroplane operator, the flight should be allocated to the owner of the aeroplane.

Data set completeness and accuracy

An important verification activity includes assessing the completeness of the reported flight data set to provide assurance that the aeroplane operator has appropriately accounted for its international flights in its Emissions Report. This requires access to the aeroplane operator's traffic data, and may also be assisted by timetable data and other data on aeroplane operator's traffic from e.g. air traffic control sources. It should be noted that timetable and other data submitted within the CORSIA framework (Emissions Monitoring Plan, Emissions Report) may not always be a perfect match, (e.g. because data from external providers may not be totally aligned with the applicability requirements of Annex 16, Volume IV, because a flight included in a timetable may not actually be operated on a given day or because the geographical scope of external data may not be fully consistent with the geographical scope of the CORSIA). The verification body also needs to check the procedures and control activities that the aeroplane operator has in place to ensure completeness of flights.

Short-term aeroplane leasing arrangements (either dry or wet leased) can increase the verification risk depending on their complexity. Hence, the verification team should be aware of any leasing arrangements and should confirm that international flights using leased aeroplane are appropriately accounted for in the Emissions Report. In general, the collection of data by the aeroplane operator is regulated through the leasing agreement.

During the verification, the verification body will check the control activities the aeroplane operator has in place to ensure accurate data is transferred (e.g. leasing agreements, cross-checks on manual input of collected data in internal systems, electronic interface if IT systems are used etc.). To ensure reproducibility of the determination of the emissions by verification bodies or the State, the aeroplane operator will ensure that data on the leased aeroplane is documented.

Application of technical exemptions

Annex 16, Volume IV, Part II, Chapter 2, 2.1 defines the scope of applicability of MRV requirements and also includes specific exemptions. During the verification, the verification body has to check whether the aeroplane operator has indeed applied the scope of applicability and exemptions correctly. It is not sufficient to just rely on the applied filters in the flight database to identify or mark specific flights that are outside the scope of applicability. The aeroplane operator

should be able to provide procedural instructions on how flight service types (e.g., medical) are being attributed to specific flights. The verification body has to check whether these procedures and the corresponding understanding is in accordance with the requirements of Annex 16, Volume IV. In very rare cases there might be the need to define additional flight service types. Interviews in the control centre of the aeroplane operator might support to gain sufficient evidence that staff applies flight service types correctly.

3.3.5.4.2 Detailed assessment of Fuel Use Monitoring Methods (as described in Annex 16, Volume IV, Appendix 2) applied by the aeroplane operator

Given the ability to choose from different Fuel Use Monitoring Methods as described in Annex 16, Volume IV, Appendix 2, the verification body should not only ensure the correct application of the method(s) but also verify that the chosen approach is appropriate in terms of data availability and robustness given the unique operating environment of the specific aeroplane operator. In this regard the verification body can, if deemed useful and if data is sufficiently available, use other Fuel Use Monitoring Methods as described in Annex 16, Volume IV, Appendix 2 to cross-check whether the reported emissions are reasonable. Some additional CORSIA and aviation specific details are given underneath.

General

- a) The verification body has to evaluate whether the aeroplane operator applies the Fuel Use Monitoring Method(s) correctly throughout the entire fleet and different aeroplane types, as specified in the Emissions Monitoring Plan. This also includes whether ACARS triggers used for the CORSIA are identically set on different aeroplane types (if applicable and if not specified differently in the Emissions Monitoring Plan). This also has to be evaluated for leased aeroplanes (e.g. wet leasing, short-time arrangements);
- Annex 16, Volume IV, Appendix 2 does contain specific limitations on what can be defined as block-off and block-on values under the CORSIA. It is the responsibility of the verification body to assess whether the actual measurement points are within the applicable definitions;
- c) Different systems of the aeroplane operator might contain different values regarding the block-off and block-on fuel, fuel uplift, block hours, and density values for precisely the same flight. It is the responsibility of the verification body to determine the actual value which is closest to the true value;
- IT systems might include provisions for rounding when processing data into the next application (e.g. emissions module). It is the responsibility of the verification body to determine the impact of this rounding;
- e) The verification body should check whether the block hour calculation follows the definitions as outlined in Annex 16, Volume IV, Appendix 2, especially with regard to the definitions of block-off and block-on; and
- f) The verification body should make use of other potential data sources to cross-check the general plausibility of the total fuel consumption determined by the application of a Fuel Use Monitoring Method. This could include cross-checking the total fuel consumption as purchased from financial accounting systems versus total fuel consumption as recorded from flight operations systems.

Method A and Method B

- a) Due to the complexity of this Fuel Use Monitoring Method, the verification body should assess in detail whether the aeroplane operator has indeed applied the method correctly. This especially refers to Method A as the value 'fuel in tanks once fuel uplift is completed' is a rather unusual data point in aeroplane operations which should not be mistaken with the far more common block-off fuel.
- b) Due to the high number of data points per flight required to calculate the fuel consumption, these fuel monitoring methods are rather error prone.
- c) The verification body should evaluate whether the actual quality of data, data flows and processes of the aeroplane operator indeed allow for the application of this Fuel Use Monitoring Method.
- d) Potential results of the above assessment should be reflected in the risk analysis.

Block-off / Block-on

a) This Fuel Use Monitoring Method does include data points which are commonly used in aeroplane operations.

Fuel Uplift

- a) The verification body should give special attention to the actual data source used to determine the fuel uplift. Different options (e.g., fuel slip vs. fuel uplift) may be available.
- b) The verification body should make use of accounting information.
- c) The verification body should evaluate if the distribution of fuel uplifts in case of flights without fuel uplift is applied in accordance with Annex 16, Volume IV, Appendix 2, 2.5.

Fuel Allocation with Block Hour

- a) The average fuel burn ratio (AFBR) is critical for the determination of the total fuel consumption (small deviation has a large impact on the total emissions). Therefore, it is essential that the verification body thoroughly checks the correct determination of the AFBR. This includes the assessment whether the AFBRs have been indeed determined by using actual data from the current reporting year.
- b) The verification body might use the Fuel Uplift monitoring method to cross check calculation results as this fuel monitoring method is implicitly included in the fuel allocation with Block Hour method.
- 3.3.5.4.3 Detailed assessment of fuel monitoring methods applied by the aeroplane operator (ICAO CORSIA CERT)

Annex 16, Volume IV, Appendices 2 and 3 provide Fuel Use Monitoring Methods and CO_2 Estimation methods (implemented in the ICAO CORSIA CERT), respectively. Fuel Use Monitoring Methods as described in Annex 16, Volume IV, Appendix 2 must be used by aeroplane operators that have annual CO_2 emissions equal to or greater than the specified threshold for the 2019-2020 period and for the 2021-2035 periods. Aeroplane operators whose annual CO_2 emissions fall under this same threshold have the option of using the ICAO CORSIA CERT. Annex 16, Volume IV, Part II, Chapter 2, 2.2.1 also specifies the procedures that the aeroplane operator must follow when the threshold is crossed

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in any one year. For this reason, a key verification activity involves confirming that the aeroplane operator continues to be eligible for the monitoring method it is using, as approved in its Emissions Monitoring Plan. If the aeroplane operator crosses the thresholds for eligible monitoring methods, the verification body must check that the aeroplane operator continues to be in compliance with the requirements related to changing monitoring methods, as specified in Annex 16, Volume IV, Part II, Chapter 2, 2.2.1. Additional guidance relating to the thresholds as specified in Annex 16, Volume IV, Part II, Chapter 2, 2.2.1 and its interpretation is provided in section 3.1.

If the verification body finds that an aeroplane operator using the ICAO CORSIA CERT was not eligible to use the tool in accordance with Annex 16, Volume IV and the approved Emissions Monitoring Plan, it should immediately halt the verification and advise the aeroplane operator to contact the State for further guidance.

The verification body should first check the aeroplane operator's eligibility to use the ICAO CORSIA CERT i.e., for the 2019-2020 period, that its annual CO_2 emissions from international flights, as defined in Annex 16, Volume IV, Part II, Chapter 1, 1.1.2 and Chapter 2, 2.1, are less than 500 000 tonnes; and for the 2021-2035 period, that its annual CO_2 emissions from international flights subject to offsetting requirements, as defined in Annex 16, Volume IV, Part II, Chapter 1, 1.1.2, and Chapter 3, 3.1, are less than 50 000 tonnes. For aeroplane operators using the ICAO CORSIA CERT, the verification body should evaluate the correct application of the ICAO CORSIA CERT to estimate emissions (e.g. by carrying out interviews with responsible staff of the aeroplane operator).

3.3.5.4.4 Checking fuel density

If the fuel in tanks and fuel uplift is measured in volumes, the aeroplane operator has to use a fuel density value (actual or standard) to convert these volumes to mass. Within the CORSIA, every measurement of fuel in tanks performed by the aeroplane operator to determine the mass of fuel does not need special attention by the verification body as it is assumed that such safety critical (maintenance) aspects have been sufficiently addressed by the responsible national aviation authority. Consequently, the verification body should focus its activities on verifying the CORSIA density requirements regarding fuel uplift, as described in Annex 16, Volume IV, Part II, Chapter 2, 2.2.3 and specified in the aeroplane operator's Emissions Monitoring Plans, have been correctly applied according to the aeroplane operator's standard operating fuel data management procedures regarding density. The verification body will check whether the same fuel density values used for actual aeroplane operations are being applied in determining fuel mass for reporting purposes under Annex 16, Volume IV.

3.3.5.4.5 Assessing handling of data gaps for aeroplane operator using Fuel Use Monitoring Methods as described in Annex 16, Volume IV, Appendix 2

If relevant data for the calculation of the aeroplane operator's emissions for one or more flights are missing or unreasonable, the aeroplane operator must use secondary data as described in the approved Emissions Monitoring Plan (e.g. data from paper records instead of automatically transmitted ACARS data items) to close the data gaps. If this should not be possible, the aeroplane operator will estimate the emissions according to the approved ICAO CORSIA CERT as described in Annex 16, Volume IV, Appendix 3. The verification body has to check whether the procedures described in the Emissions Monitoring Plan are sufficiently established at the aeroplane operator to allow the use of secondary data, whether the ICAO CORSIA CERT has been applied correctly, and whether the total amount of estimated data gaps exceeds the applicable threshold of 5 per cent, as described in Annex 16, Volume IV, Part II, Chapter 2, 2.5. In such cases the verification body has to evaluate whether the given explanations of the aeroplane operator in the Emissions Report are detailed enough to allow an assessment by the State on whether the data gaps were inevitable from a technical or commercial point of view, and what activity may have been initiated to reduce the number of data gaps below 5 per cent in future Emissions Reports. The provided details should also serve as a basis for the State to assess whether the Emissions Monitoring Plan of the aeroplane operator will need to be updated.

A specific data gap occurring several times over a longer period of time may also show that the control activities of the aeroplane operator are not functioning correctly. The verification body has to therefore assess the frequency of specific

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data gaps and the effectiveness of control activities implemented to avoid these data gaps. The verification body needs to assess whether the control activities are effective (e.g., whether IT systems, automatically transferring data, are secure and functioning properly, or whether the aeroplane operator has built in manual controls to ensure that no data gaps occur).

3.3.5.5 Use of CORSIA eligible fuels

In accordance with Annex 16, Volume IV, Part II, Chapter 3, 3.3, aeroplane operators may claim emissions reductions from the use of CORSIA eligible fuels that meet the CORSIA Sustainability Criteria as defined within the ICAO Document entitled "CORSIA Sustainability Criteria for CORSIA eligible Fuels" that is available on the ICAO CORSIA website. These CORSIA eligible fuels can be produced and uplifted anywhere in the world. However, to be eligible for recognition under the scheme, the total volume of CORSIA eligible fuel purchased must satisfy reporting requirements, in accordance with Annex 16, Volume IV, Part II, Chapter 2 and Annex 16, Volume IV, Appendix 5.

In general, verification bodies are not expected to audit the CORSIA eligible fuel producers directly. Focus should be on confirming that the sustainability documentation provided by the fuel producers through the aeroplane operator is reliable and from CORSIA approved Sustainability Certification Schemes, and that the reported batch volumes/mass are reasonable and align with Certificates of Analysis and other supporting internal and external documentation (e.g., invoices, delivery documentation).

A verification body should assess aeroplane operator controls ensuring that the fuel they are purchasing meets CORSIA sustainability criteria. Any concerns with the sustainability certification or amount of fuel purchased should be flagged to the aeroplane operator, whom should request the producer to allow access to additional records for the purpose of the verification (right to audit provision). In most cases this will only involve the exchange of additional information such as certification report or internal audit documents. An on-site visit by a verification body would only be expected in extremely rare cases where the CORSIA eligible fuel claim is large but the gathered evidence very limited.

Although the aeroplane operator and verification body should have access rights to this information, auditing of fuel producers should only be conducted on an "as needed" basis and should not be considered a regular activity within the verification.

The assessment of verification risk should focus primarily on the risk associated with any gaps between the underlying sustainability certification scope and the required scope to gather sufficient evidence for the accounting for an emissions reductions claim within the CORSIA. This includes:

- a) The assessment of potential risks due to the potentially limited certification scopes of CORSIA eligible fuels used, which result in procedures outside the responsibility of the aeroplane operator that are not subject to a third party oversight and analysis whether the aeroplane operator takes part in any other voluntary or mandatory scheme with the option to claim CORSIA eligible fuels. As with all other risk related evidence gathered, it is necessary to adjust the verification plan regarding data requirements (e.g., contact with CORSIA eligible fuel producer necessary or not). A verification body should take verification and certification statements from other accredited bodies into account.
- b) Based on the identified need for documentation as per (a) above, the verification body should assess whether the aeroplane operator has all required internal and external documentation associated with CORSIA eligible fuels claim available (documentation complete).
- c) Data analysis to confirm that all fuels documentation is correct for the full emissions reductions claim:
 - 1) Confirm fuel type(s)/pathway(s) identified is eligible under the CORSIA;