

Flow of assessment for monitoring plan

Step	Description of implementation	Implementation location
Understanding ship type, kinds of cargoes, emission sources etc.	From the monitoring plan, acquire information on monitoring system, monitoring method, data processing and data management system, etc., and evaluate risks included in the monitoring plan. From the monitoring plan, acquire	Office of assessment organization
↓ Study conflict of interest	Study interest relations of persons associated with the applicant based on internal rules, and judge whether it could become a conflict of interest.	Office of assessment organization
↓ Ensure resources for assessment	Adequately understand the monitoring techniques, deploy employees with competence and expert knowledge, and confirm that the said employees can ensure the time required for assessment work.	Office of assessment organization
↓ Contract with the applicant	Conclude contract after agreeing on assurance levels, objectives, criteria, applicable scope, materiality, etc. with the applicant.	Office of assessment organization
↓ Completeness check	Check that the submitted monitoring plan has properly been fulfilled and all the necessary supported evidences including procedures have been attached.	Office of assessment organization
Strategic analysis and risk analysis	Evaluate inherent risk, control risk, detection risk with regard to risks included in monitoring plan to rationally constrain assessment risks to low levels.	Office of assessment organization
↓ Formulating assessment plan	Formulate assessment plan related to assurance levels, objectives, criteria, scope, implementation period location, and materiality, organize team for assessment work, and assign work to members appropriately.	Office of assessment organization
↓		

Implementing assessment	Assess that the proposed monitoring plan meets the requirements of EU MRV Regulation and its delegated acts, and the supported procedures are appropriate and consistent to relevant documentation with suitable evidences. Confirm that the monitoring plan will be able to attain the objectives without fail.	Office of the applicant and/or the relevant site
↓ Evaluation of assessment results	Evaluate for the possible error or uncorrected error exists in the description given in the monitoring plan. Implement quality control review of the results of assessment implemented, and finalize the opinions.	Office of assessment organization (Applicant office, if necessary)
↓ Report of assessment results	Prepare assessment report according to specified format, and submit it to the applicant.	Office of assessment organization
↓ Response after assessment	After submitting the assessment report, if the likelihood of material effect on the results of assessment is judged to be real, study appropriate measures.	Office of assessment organization
↓ Records and storage	Record the processes and collected evidences from assessment plan to formation of conclusion, and store them for the specified period.	Office of assessment organization

Flow of verification for emission report

Step	Description of implementation	Implementation location
Understanding ship type, kinds of cargoes, monitoring technique and emission sources, etc.	From the approved monitoring plan, emissions report and other relevant documents, acquire information on ship monitoring implementation environment, data management system, monitoring method, data processing stages, and other necessary information, and evaluate risks that can be included in those information.	Office of verification organization
↓ Study conflict of interest conditions	Study competing interest between persons associated with shipping company and verification organization based on internal rules, and judge whether it could become a conflict of interest.	Office of verification organization
↓ Ensure verification resources and times	Adequately understand data and information to be verified, deploy employees with competence and expert knowledge, and confirm that the said employees can ensure the time required for verification work.	Office of verification organization
↓ Contract with shipping company	Conclude contract after agreeing on assurance levels, objectives, criteria, applicable scope, materiality, etc. with the applicant.	Office of verification organization
Completeness check	Check that the submitted emissions report has properly been fulfilled and all the necessary supported evidences have been attached.	Office of verification organization
↓ Strategic analysis and risk assessment	Check the submitted emissions report is consistent with the approved monitoring plan. Evaluate inherent risk, control risk, detection risk with regard to risks included in emissions report to rationally constrain verification risks to low levels.	Office of verification organization

↓	Formulating verification plan	Formulate verification plan related to assurance levels, objectives, criteria, scope, implementation period location, and materiality, sampling plan for verification, organize team for verification work, and assign work to members appropriately.	Office of verification organization
↓	Implementing verification	Acquire adequate and appropriate evidences according to the formulated plan and implement verification. Confirm that the data described in emissions report are consistent with the submitted evidences, and the monitoring status matches with the description given in the monitoring plan.	Office of verification organization (On board, if necessary)
↓	Evaluation of verification results	If errors or uncorrected errors exist in the description given in the emissions report, evaluate it. Implement independent review of the results of verification implemented, and finalize the opinions.	Office of verification organization
↓	Report of verification results	Prepare verification report according to specified format, and submit a document of compliance (DOC) on the basis of the verification report to the ship, and inform the Comissions and authority of the falg state of the issuance of DOC..	Office of verification organization
↓	Response after verification	After submitting the verification report and DOC, if the likelihood of material effect on the results of verification is judged to be real, study appropriate measures.	Office of verification organization
↓	Records and storage (3.12)	Record the processes and collected evidences from the verification plan to formation of opinions, and store them for the established period.	Office of verification organization