



Verificatiebureau Benchmarking

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De Heer Leo Timmermans
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Onze Ref.: 515-5074

Berchem, 26 februari 2013

Betreft: **Management Letter in verband met het Emissiejaarrapport 2012**

Geachte Heer Timmermans,

Wij sturen u hierbij de Management Letter, die een verslag is over de goedkeuring van uw Emissiejaarrapport 2012, in het kader van het systeem voor verhandelbare emissierechten.

Hopend u hiermee van dienst geweest te zijn,

Hoogachtend,

Roger Achtergael
Verificateur



Ref. nr: 515-5072

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Roderveldlaan 5/1, 2600 Antwerpen
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Management Letter

Verificatie CO₂-emissiejaarrapport 2012

FORD WERKE GmbH te GENK

Opgesteld door : Roger Achtergael
Datum : 18 februari 2013

Gecontroleerd door : Geert Reunes
Hoofd VBBV

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1. Inleiding

1.1. Achtergrond

FORD WERKE GmbH te Genk neemt deel aan de verhandelbare emissierechten in CO₂. In dit kader moet het bedrijf jaarlijks een CO₂-emissiejaarrapport indienen bij het VBBV. VBBV zal dat rapport, inbegrepen het excel-bestand berekening CO₂-emissies en samen met een verklaring aangaande het CO₂-emissiejaarrapport aan de Vlaamse Overheid (DLK, Dienst Lucht en Klimaat en VEA, Vlaams Energieagentschap) versturen.

Het is de taak van de verificateur om te controleren of het CO₂-emissiejaarrapport en de daarin gerapporteerde emissies van het bedrijf tot stand zijn gekomen volgens de afspraken die in het monitoringplan voor het jaar 2012 zijn vastgelegd.

Bij de verificatie van het emissiejaarrapport over 2012 is uitgegaan van een redelijke mate van zekerheid.¹

1.2. Uitgevoerde werkzaamheden

De verificatie bestaat uit twee delen: de systeemaudit en de dataverificatie.

De systeemaudit is gericht op de feitelijke implementatie van het in het monitoringplan opgenomen meet- en dataverwerkingssysteem en de interne kwaliteitsborging.

De dataverificatie betreft de cijfermatige controle van de werking van het systeem en de gerapporteerde cijfers, door middel van steekproeven en cijferanalyses. De omvang van de dataverificatie is mede gebaseerd op de mate waarin vertrouwen bestond in het naar behoren functioneren van het systeem.

De systeemaudit en dataverificatie werden samen uitgevoerd op 14 februari 2013. De gesprekken werden gevoerd met de volgende personen:

Persoon	Functie	Onderwerp
Leo Timmermans	Mgr. Alg. Onderhoud	Ganse systeem- en dataverificatie
Reimond Rooyackers	Supervisor Energie	Ganse systeem- en dataverificatie
Hilde Lemmens	Milieucoördinator	Ganse systeem- en dataverificatie

De gesprekken hebben plaatsgevonden met Roger Achtergael, verificateur van het VBBV, en de dataverificatie heeft betrekking gehad op de emissies van de volgende bronnen:

Emissie	Bronnen	% van de totale emissie
CO ₂	Aardgas	95,6 % van totaal
	Gasolie	0,2 % van totaal
	Extra zware stookolie	4,2 % van totaal
	<i>Totaal</i>	100 %

2. Doel van deze Management Letter

Het doel van deze Management Letter is het informeren over de bevindingen van het CO₂-emissiejaarrapport en de tekortkomingen, suggesties en aanbevelingen die tijdens de verificatie aan het licht zijn gekomen. Het gaat hierbij om zaken die in de toekomst kunnen leiden tot het niet verlenen van een goedkeurende verklaring.

¹ De graden van zekerheid worden verklaard in Annex I van de EU Monitoring en Reporting Guidelines.

Voor de suggesties en aanbevelingen wordt uw bijzondere aandacht gevraagd. De tekortkomingen dienen zo snel mogelijk opgelost te worden.

Er wordt op gewezen dat de ontwikkeling en implementatie van adequate processen voor het genereren, aggregeren en rapporteren van emissiegegevens, inclusief managementsystemen voor de interne beheersing en controle, de verantwoordelijkheid is van het management van FORD WERKE GmbH te Genk.

Dit rapport is niet opgesteld met het doel een volledige lijst te maken met alle tekortkomingen in datamanagement systemen en interne beheersmaatregelen. Het doel is uitsluitend een verdere bijdrage te leveren aan de betrouwbaarheid en de nauwkeurigheid van de gerapporteerde CO₂-emissiegegevens.

3. Bevindingen en aanbevelingen

Hieronder worden de belangrijkste bevindingen van de verificatie samengevat en worden aanbevelingen gegeven voor het verbeteren van de datamanagement- en rapportagesystemen.

3.1. Actualiteit van het Monitoringplan

De verificatie van het emissiejaarrapport is gebaseerd op het IMP-2012 en de in het logboek genoteerde wijzigingen over 2012. Het is mogelijk dat dit monitoringplan ofwel in 2012 ofwel nu niet (meer) overeenstemt met de werkelijke situatie. Indien de verificateur dergelijke afwijkingen vaststelt wordt de verificatie nog steeds uitgevoerd volgens het bestaand IMP-2012, maar dient het monitoringplan 2013 daarna aangepast te worden door het invoeren van wijzigingen zoals beschreven in Handleiding deel 1 hoofdstuk. 5.3.

Tijdens de verificatie is vastgesteld dat het IMP-2012 actueel was.

3.2. Tekortkomingen, suggesties en aanbevelingen

Er werden tijdens de verificatie geen tekortkomingen vastgesteld.

3.3. Bepaling CO₂-emissies

In het nationaal register van broeikasgassen mogen de volgende, door het VBBV geverifieerde CO₂-emissies voor het jaar 2012 worden opgenomen:


Uit brandstoffen	:	36.848	ton CO ₂
<u>Uit processen</u>	:	<u>0</u>	<u>ton CO₂</u>
Totaal	:	38.848	ton CO ₂

4. Conclusie en Verklaring

Op grond van onze beoordelingswerkzaamheden hebben wij de volgende verklaring afgegeven aan DLK en VEA:

Wij verklaren dat de gegevens in het CO₂-emissiejaarrapport 2012 van **FORD WERKE GmbH te Genk** en de bijhorende bijlagen en bewijsstukken bevredigend zijn. De totale CO₂-emissies zijn correct opgegeven voor zover wij hebben kunnen nagaan. Het bovenstaande cijfer zal daarom in het nationaal register der broeikasgassen worden ingevoerd na validatie door de bevoegde Overheid.

Datum : 26 februari 2013

Handtekening : 

Voornaam en naam : Geert Reunes

Functie : Hoofd Verificatiebureau

IN AEM Report

Activities and Emissions

Report Purpose

Report Purpose

Annual Emissions Report

Activities and Emissions

The purpose of this section is to identify your CO2 emissions for each Schedule 1 activity together with the applied monitoring approach.

List the source streams (fuels / materials) which are used in Schedule 1 activities at the installation.

Source stream unique reference identifier	Source stream description
F1	Natural Gas
F2	Gas Oil

Please complete the following table summarising the emissions from fossil fuels and/or materials for each type of Schedule 1 activity.

You must identify, for each type of activity the relevant reporting categories, the monitoring methodology employed, whether a monitoring tier was changed during the reporting year and the emissions of carbon dioxide.

Emissions Summary

Emission source reference: SB2-SB4
Source stream reference: F1
Source stream type: Fuel

Monitoring approach: Calculation
IPCC CRF category: 1.A.2.f
EPTR category: 1(c)
Schedule 1 activity: 1.1 Combustion -

Activity data: 16091561.3736 Nm3
Tiers - Applied: 4 Used: 4

Net calorific value: 3.746790840016885e-5 TJ/Nm3
Tiers - Applied: 2a Used:

Emission factor: 56.45677 tCO2/TJ
Tiers - Applied: 2a Used:

Oxidation factor: 1
Tiers - Applied: 2 Used:

Conversion factor:
Tiers - Applied: N/A Used:

Fossil fuel emissions for this source (tCO2 eq.): 34038.7547289492159798

Emission source reference: SB5-SB8
Source stream reference: F1
Source stream type: Fuel

Monitoring approach: Calculation
IPCC CRF category: 1.A.2.f
EPTR category: 1(c)
Schedule 1 activity: 1.1 Combustion -

Activity data: 106924.3412 Nm3
Tiers - Applied: No Tier Used: No Tier

Net calorific value: 3.746790840016885e-5 TJ/Nm3
Tiers - Applied: 2a Used:

Emission factor: 56.45677 tCO2/TJ
Tiers - Applied: 2a Used:

Oxidation factor: 1
Tiers - Applied: 2 Used:

Conversion factor:
Tiers - Applied: N/A Used:

Fossil fuel emissions for this source (tCO2 eq.): 226.1788859490292891

Emissions Summary

Emission source reference: SB2-SB4,SG0-SG10
 Source stream reference: F2
 Source stream type: Fuel

Monitoring approach: Calculation
 IPCC CRF category: 1.A.2.f
 EPRTTR category: 1(c)
 Schedule 1 activity: 1.1 Combustion -

Activity data: 29.3 Tonnes
 Tiers - Applied: No Tier Used: No Tier

Net calorific value: 0.0430 TJ/Tonne
 Tiers - Applied: 2a Used:

Emission factor: 74.19 tCO₂/TJ
 Tiers - Applied: 2a Used:

Oxidation factor: 1
 Tiers - Applied: 2 Used:

Conversion factor:
 Tiers - Applied: N/A Used:

Fossil fuel emissions for this source (tCO₂ eq.): 93.4719810

Total emissions from fossil fuels / materials

Biomass used during the reporting year as part of a Schedule 1 activity

Emission source ref.	Activity/category	Biomass employed in combustion (TJ)	Biomass employed in Process (tonnes or Nm ³)	CO ₂ emissions from biomass (tCO ₂ eq)

Inherent or transferred CO₂

Was carbon dioxide inherent in or transferred out of the installation as a pure substance, part of fuel, feedstock, by-product or product? No

Total CO₂ emissions (tCO₂ eq.)

Total Reportable CO₂ emissions (tCO₂ eq.)

Category

Tier/Installation Changes

Tier changes

In this section we ask you to identify whether any changes to the applied monitoring tiers or to the installation has occurred during the reporting period that may be relevant for the emission report. If any relevant changes have occurred these must be described using the relevant sections below.

Please indicate whether any of the applied monitoring tiers have changed during the reporting period. This will include any instances where, in the opinion of the verifier, an applied tier is different to that stated in the extant monitoring and reporting plan.

Has any change to the applied monitoring tiers occurred during the reporting year? No

Please describe any changes that have occurred during the reporting year to your applied monitoring tiers. Your description should be succinct and include identification of the relevant activity, source stream, emissions source, the change(s) made, the reasons for the changes, the starting date and/or the starting and end date for any temporary changes.

Installation changes

Has any change to the installation, relevant to this emissions report, occurred during the reporting year? Yes

Please describe any changes to the installation that have occurred during the reporting year and that may have an effect on the emissions report. Your description should be succinct and include identification of the relevant activity, source streams, emissions source, the change(s) made, the reasons for the changes, the starting date and/or the starting and end date for any temporary changes.

The meter display for natural gas for the boiler house is still faulty. A temporary change notice was submitted.

Supplementary data

Please provide the following supplementary data for each fuel or material where a mass balance approach has been applied (i.e. where applied as principal methodology in accordance with M&RG Annexes II, IV, V or VI).

Source (Fuel / Material) stream ref.	Stock at the start of the reporting period	Stock at the end of the reporting period	Fuel / Material purchased during the reporting period	Fuel / Material sold or transported from the installation during the reporting period	Net Fuel / Material used during the reporting period	Units	Carbon content (%)	Net Calorific Value	Net Calorific Value units	Total Energy (TJ)

Total (TJ)

Verification Opinion Statement

Emissions Details

Reporting year	2012
Date of emissions report	16/01/2013
Combustion emissions (tCO ₂ eq.)	34358
Process emissions (tCO ₂ eq.)	
Total emissions in (tCO ₂ eq.)	34358

Combustion sources

Combustion source
Natural Gas
Gas Oil

Process sources

Process source

Calculation methodology used	As described in the GHG permit
Emissions factors used	Default - National Inventory
Were there any changes to the installation during the reporting year?	No

Site Verification Details

Installation visited during verification	Yes
Date of visit	08/01/2013

Rules Compliance

M&R Plan requirements met

Yes

Comments

Permit conditions met

Yes

Comments

Although as noted by the operator the installation is using supplier invoice data rather than its own meter reads as outlined in an ETS8 submitted in 2011. The meter is a fiscal one and the operator is reliant on the supplier replacing the faulty components to enable the correctors to be read.

Approved methodology used

Yes

Comments

EU Decision on M&R met

Yes

Comments

Competent Authority guidance on M&R met

Yes

Comments

Reporting complete

Yes

Comments

Specific conditions / approvals from the Competent Authority met

Yes

Comments

N/A

Principles Compliance

Accuracy	Yes
Completeness	Yes
Consistency	Yes
Materiality	Yes
Faithfulness	Yes
Transparency	Yes
Performance Improvement	None identified in this verification
Cost effectiveness	No comments - this is an issue between the installation and its Competent Authority

Overall Opinion

Overall Opinion	Verified
Opinion Summary	BSI Assurance UK Ltd has conducted a verification of the greenhouse gas data reported by Ford Motor Company - Main Boiler House Dagenham in its Annual Emissions Report dated 16/1/2013 and presented above. On the basis of the verification work undertaken (see Annex 2) these data are fairly stated
Lead Verifier	Stuart Jamieson
Lead Verifier registration number	003
Technical Reviewer	Amanda Pakes
Technical reviewer registration number	003
Name of authorised signatory	Gary Fenton, Global Assurance Manager
Date of Opinion	14/02/2013

If you would like to attach any documents to provide any further information to support your Verification Opinion Statement, please add these documents here. You can provide information as Microsoft Word, Excel, and Adobe Acrobat formats.

Attachment	Description

Verifier Annex 1 - Key points of Performance Improvement Identified**Misstatements**

Concise details are requested for these sections

Are there any misstatements in this report? No

Non-conformities

Are there any non-conformities in this report?

No

Recommended Improvements

Add recommended improvements to the table below using one row per improvement point

Ref. No.	Recommended Improvement

Verifier Annex 2 - Further information of relevance to the Opinion**Objectives and scope of the Verification**

To verify the Operator's annual emissions for 2012 under the EU Emissions Trading Scheme and confirm compliance with monitoring requirements.

Responsibilities

The Operator is solely responsible for the preparation and reporting of their annual greenhouse gas (GHG) emissions for the purposes of the EU ETS; for any information and assessments that support the reported data; for determining the Operator's objectives in relation to GHG information and for establishing and maintaining appropriate performance management and internal control systems from which the reported information is derived.

Information to identify the verification contract

In accordance with the verification contract dated 1/10/2008 it is the responsibility of BSI Assurance UK Ltd to form an independent opinion, based on the examination of information and data presented in the Annual Emissions Report, and to report that opinion to the Operator. We also report if, in our opinion :

- the Annual Emissions Report is or may be associated with misstatements (omissions, misrepresentations or errors) or non-conformities; or
- the verification team/verifier has not received all the information and explanations that it requires to conduct its examination; or
- improvements can be made to the operator's performance in monitoring and reporting of emissions and/or compliance with the approved monitoring plan and M&R Guidelines

Work performed & basis of the opinion

We conducted our examination having regard to the reference documents 1-3 outlined below. This involved examining, on a test basis, evidence to give us reasonable assurance that the amounts and disclosures relating to the data have been properly prepared in accordance with the rules and principles of the EU Emissions Trading Scheme, as outlined in reference document A (below) and associated documents, and the installation's monitoring plan approved by Environment Agency on 2/7/2010. This also involved assessing where necessary estimates and judgements made by the operator in preparing the data and considering the overall adequacy of the presentation of the data in the Annual Emissions Report.

Reference Documents Cited

Please amend, add or delete references in the tables below as required. Note, some of the documents may undergo update and revision so you need to check that the correct version is being cited. Note also that where reference numbers are changed that you may need to adjust the relevant section above.

Conduct of the Verification

Ref. No.	Reference Document
1	EA-6/03 European Co-operation for Accreditation Guidance For the Recognition of Verifiers under EU ETS Directive (January 2010 rev03)
2	ISO/IEC Guide 65 : 1996(E) (EN45011) General Requirements for Bodies Operating Product Certification Systems
3	ISO 14065:2007 Requirements for Greenhouse Gas Validation and Verification Bodies for use in Accreditation or Other Forms of Recognition

Rules etc of the EU ETS

Ref. No.	Reference Document
1	UK Government's Guidance on EU ETS Annual Verification, December 2008
2	Commission Decision of 18/7/07 - establishing guidelines for the monitoring and reporting of greenhouse gas emissions pursuant to Directive 2003/87/EC, and 19/11/08 amended for Aviation 2008/101/EC

Compliance with Rules & Principles

Insert any details carried forwards from the Opinion Statement, one line per item.

Further Details

Verifier Annex 3 - Summary of conditions / changes/ clarification / variations approved by the Competent Authority but which have NOT been incorporated within a re-issued Permit at completion of verification

Summary of conditions, changes, clarification and variations approved by the Competent Authority

The following table should be used to list anything that has been agreed (eg in a letter, email, fax or phone call) but that has not been incorporated within the monitoring plan. It should also include, for example, New technical Units, New Processes, Closure notification etc.
Please insert any relevant data, one row per comment.

Ref. No.	Comment

Additional Information

If you are providing any other information that you wish us to take into account please tell us here. You can provide information as Microsoft Word, Excel, and Adobe Acrobat formats.